



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: LITTLE CHUTE WATER DEPARTMENT

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

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For the Year Ended: DECEMBER 31, 2007

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**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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**IDENTIFICATION AND OWNERSHIP**

**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 EXT 205

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

**E-mail Address:** dale@littlechutewi.org

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

**Name:** KEVIN COFFEY  
**Title:** PRESIDENT, WATER COMMISSION

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

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**Name:** JOSEPH R. GALAROWICZ, CPA  
**Title:** SHAREHOLDER

**Office Address:** KERBER, ROSE & ASSOCIATES, SC  
4211 LIGHTNING DRIVE  
APPLETON, WI 54913

**Telephone:** (920) 993 - 0105

**Fax Number:** (920) 993 - 0116

**E-mail Address:** jgalarowicz@kerberrose.com

**Date of most recent audit report:** 6/22/2007

**Period covered by most recent audit:** DECEMBER 31, 2006

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** ROY VAN GHEEM, PE

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

108 W. MAIN STREET  
LITTLE CHUTE, WI 54140

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

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

**E-mail Address:** roy@littlechutepw.org

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

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

- MR MICHAEL BEVERS
  - MR KEVIN COFFEY, CHAIRPERSON
  - MR CHARLES FISCHER, VILLAGE PRESIDENT
  - MR TERRY HUITING
  - MR LARRY VAN LANKVELT
  - MR LEON VANDEN HEUVEL
- 

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

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

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**Firm Name:** MIDWEST CONTRACT OPERATIONS  
1445 MCMAHON DRIVE  
NEENAH, WI 54956

**Contact Person:** MR CURT WEIBEL

**Title:**

**Telephone:** (920) 751 - 4200 EXT

**Fax Number:** (920) 750 - 4284

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:** 10/1/2004 9/30/2009

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

PROVIDE MANAGEMENT, SUPERVISION, AND CERTIFIED PERSONNEL NECESSARY TO CONDUCT THE OPERATIONS AND MAINTENANCE OF THE WATER SYSTEM.

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,561,579	1,476,320	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	755,741	721,319	2
Depreciation Expense (403)	262,933	218,484	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	199,113	151,183	5
<b>Total Operating Expenses</b>	<b>1,217,787</b>	<b>1,090,986</b>	
<b>Net Operating Income</b>	<b>343,792</b>	<b>385,334</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>343,792</b>	<b>385,334</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	143	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	78,061	85,929	10
Miscellaneous Nonoperating Income (421)	75,223	0	11
<b>Total Other Income</b>	<b>153,427</b>	<b>85,929</b>	
<b>Total Income</b>	<b>497,219</b>	<b>471,263</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(31,426)	(31,439)	12
Other Income Deductions (426)	66,093	47,098	13
<b>Total Miscellaneous Income Deductions</b>	<b>34,667</b>	<b>15,659</b>	
<b>Income Before Interest Charges</b>	<b>462,552</b>	<b>455,604</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	189,189	201,734	14
Amortization of Debt Discount and Expense (428)	12,915	17,974	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	38,291	36,509	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>240,395</b>	<b>256,217</b>	
<b>Net Income</b>	<b>222,157</b>	<b>199,387</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,118,461	5,977,190	20
Balance Transferred from Income (433)	222,157	199,387	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	58,116	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>6,340,618</b>	<b>6,118,461</b>	

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,561,579		1,561,579	1
<b>Total (Acct. 400):</b>	<b>1,561,579</b>	<b>0</b>	<b>1,561,579</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	755,741		755,741	2
<b>Total (Acct. 401-402):</b>	<b>755,741</b>	<b>0</b>	<b>755,741</b>	
<b>Depreciation Expense (403):</b>				
Derived	262,933		262,933	3
<b>Total (Acct. 403):</b>	<b>262,933</b>	<b>0</b>	<b>262,933</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	199,113		199,113	5
<b>Total (Acct. 408):</b>	<b>199,113</b>	<b>0</b>	<b>199,113</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>343,792</b>	<b>0</b>	<b>343,792</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	143		143	8
<b>Total (Acct. 415-416):</b>	<b>143</b>	<b>0</b>	<b>143</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON SPECIAL FUNDS AND OPERATING ACCOL	78,061	0	78,061 11
<b>Total (Acct. 419):</b>	<b>78,061</b>	<b>0</b>	<b>78,061</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water			0 12
ADJUSTMENT OF PRIOR YEAR CAPITAL CONTRIBUTION	0	73,866	73,866 13
SALE OF MISC SMALL PARTS	1,357	0	1,357 14
<b>Total (Acct. 421):</b>	<b>1,357</b>	<b>73,866</b>	<b>75,223</b>
<b>TOTAL OTHER INCOME:</b>	<b>79,561</b>	<b>73,866</b>	<b>153,427</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(31,426)		(31,426) 15
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>(31,426)</b>	<b>0</b>	<b>(31,426)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		66,093	66,093 17
NONE	0	0	0 18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>66,093</b>	<b>66,093</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(31,426)</b>	<b>66,093</b>	<b>34,667</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	189,189		189,189 19
<b>Total (Acct. 427):</b>	<b>189,189</b>	<b>0</b>	<b>189,189</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT	12,915		12,915 20
<b>Total (Acct. 428):</b>	<b>12,915</b>	<b>0</b>	<b>12,915</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	38,291		38,291 22
<b>Total (Acct. 430):</b>	<b>38,291</b>	<b>0</b>	<b>38,291</b>

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>240,395</b>	<b>0</b>	<b>240,395</b>
<b>NET INCOME:</b>	<b>214,384</b>	<b>7,773</b>	<b>222,157</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	2,710,125	3,408,336	6,118,461 25
<b>Total (Acct. 216):</b>	<b>2,710,125</b>	<b>3,408,336</b>	<b>6,118,461</b>
<b>Balance Transferred from Income (433):</b>			
Derived	214,384	7,773	222,157 26
<b>Total (Acct. 433):</b>	<b>214,384</b>	<b>7,773</b>	<b>222,157</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 27
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 28
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 29
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 30
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,924,509</b>	<b>3,416,109</b>	<b>6,340,618</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	143				143	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>143</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>143</b>	

**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	1,561,579	0	0	0	1,561,579	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	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,561,579</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,561,579</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	252,273		252,273	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	33,384		33,384	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>285,657</b>	<b>0</b>	<b>285,657</b>	

### FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	0.9	1
Electric		2
Gas		3
Sewer		4

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	14,879,447	14,343,909	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,213,201	2,915,808	2
<b>Net Utility Plant</b>	<b>11,666,246</b>	<b>11,428,101</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	872,315	864,458	7
<b>Total Other Property and Investments</b>	<b>872,315</b>	<b>864,458</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	470,376	847,567	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	181,689	157,662	11
Other Accounts Receivable (143)	3,754	13,085	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	24,480	2,652	14
Materials and Supplies (150)	49,767	134,225	15
Prepayments (165)	40	0	16
Other Current and Accrued Assets (170)	483,025	481,508	17
<b>Total Current and Accrued Assets</b>	<b>1,213,131</b>	<b>1,636,699</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	83,900	96,815	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	59,200	74,000	20
<b>Total Deferred Debits</b>	<b>143,100</b>	<b>170,815</b>	
<b>Total Assets and Other Debits</b>	<b>13,894,792</b>	<b>14,100,073</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,179,557	1,179,557	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	6,340,618	6,118,461	23
<b>Total Proprietary Capital</b>	<b>7,520,175</b>	<b>7,298,018</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	4,460,000	4,805,000	24
Advances from Municipality (223)	1,077,510	1,180,965	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>5,537,510</b>	<b>5,985,965</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	45,250	36,319	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	200,000	150,000	31
Interest Accrued (237)	89,049	95,537	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>334,299</b>	<b>281,856</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	502,808	534,234	36
<b>Total Deferred Credits</b>	<b>502,808</b>	<b>534,234</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			0 37
Injuries and Damages Reserve (262)			0 38
Pensions and Benefits Reserve (263)			0 39
Miscellaneous Operating Reserves (265)			0 40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>13,894,792</b>	<b>14,100,073</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	14,343,909	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	10,669,175	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,188,823	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	21,449				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>14,879,447</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	2,352,003	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	861,198	0	0	0	13
<b>Total Accumulated Provision</b>	<b>3,213,201</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>11,666,246</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	2,120,703				<b>2,120,703</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	262,933				<b>262,933</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	23,216				<b>23,216</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>286,149</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>286,149</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	54,849				<b>54,849</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>54,849</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>54,849</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>2,352,003</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,352,003</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	795,105				<b>795,105</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	66,093				<b>66,093</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>66,093</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>66,093</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>861,198</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>861,198</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	49,767	134,225 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>49,767</b>	<b>134,225</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1998 REVENUE BONDS	4,572	428	29,015	1
2002 GENERAL OBLIGATION NOTES	1,462	428	8,151	2
2003 GENERAL OBLIGATION NOTES	390	428	5,738	3
2005 REVENUE BONDS	6,304	428	38,395	4
2006 GENERAL OBLIGATION NOTES	189	428	2,601	5
<b>Total</b>			<b>83,900</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				6
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,179,557	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>1,179,557</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)	
1998 REVENUE BONDS	10/01/1998	08/01/2018	4.13%	2,170,000	<b>1</b>
2005 REVENUE BONDS	06/01/2005	08/01/2020	3.79%	2,290,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>4,460,000</b>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
2003 G.O. CORPORATE PURPOSE BONDS	07/01/2003	08/01/2018	2.72%	335,198	1
2006 G.O. PROMISSORY NOTES	06/01/2006	09/01/2016	3.80%	279,005	2
2002 G.O. PROMISSORY NOTES	12/15/2002	03/01/2012	2.83%	463,307	3
<b>Total for Account 223</b>				<b><u>1,077,510</u></b>	

**TAXES ACCRUED (ACCT. 236)**

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	150,000	1
<b>Accruals:</b>		
Charged water department expense	242,779	2
Charged electric department expense		3
Charged sewer department expense	6,334	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>249,113</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	193,666	6
Social Security taxes	3,761	7
PSC Remainder Assessment	1,686	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>199,113</b>	
<b>Balance end of year</b>	<b>200,000</b>	

**INTEREST ACCRUED (ACCT. 237)**

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1995 REVENUE BONDS	0	0		0	1
1998 REVENUE BONDS	41,793	98,024	100,302	39,515	2
2005 REVENUE BONDS	39,298	91,165	94,315	36,148	3
<b>Subtotal</b>	<b>81,091</b>	<b>189,189</b>	<b>194,617</b>	<b>75,663</b>	
<b>Advances from Municipality (223)</b>					
2002 GENERAL OBLIGATION NOTES	6,339	17,186	17,918	5,607	4
2003 GENERAL OBLIGATION CORPORATE PURPOSE BONDS	4,395	10,389	10,549	4,235	5
2006 GENERAL OBLIGATION NOTES	3,712	10,716	10,884	3,544	6
<b>Subtotal</b>	<b>14,446</b>	<b>38,291</b>	<b>39,351</b>	<b>13,386</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>95,537</b>	<b>227,480</b>	<b>233,968</b>	<b>89,049</b>	

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

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
BOND RESERVE FUND - 1998 & 2005	548,736	3
BOND REDEMPTION - 1998	95,764	4
BOND REDEMPTION - 2005	127,815	5
DEPRECIATION	100,000	6
<b>Total (Acct. 125):</b>	<b>872,315</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	181,689	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE	0	11
<b>Total (Acct. 142):</b>	<b>181,689</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work	3,754	13
<b>Other (specify):</b>		
NONE	0	14
<b>Total (Acct. 143):</b>	<b>3,754</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT CUSTOMER ACCOUNTS PLACED ON TAX ROLL	24,480	15
<b>Total (Acct. 145):</b>	<b>24,480</b>	
<b>Prepayments (165):</b>		
SEMINAR	40	16
<b>Total (Acct. 165):</b>	<b>40</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	17
<b>Total (Acct. 182):</b>	<b>0</b>	

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

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
TOWER PAINTING	59,200	18
<b>Total (Acct. 183):</b>	<b>59,200</b>	
<b>Payables to Municipality (233):</b>		
NONE	0	19
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	502,808	20
NONE		21
<b>Total (Acct. 253):</b>	<b>502,808</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	10,447,584	0	0	0	10,447,584	1
Materials and Supplies	91,996	0	0	0	91,996	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	2,236,353	0	0	0	2,236,353	4
Customer Advances for Construction					0	5
Regulatory Liability	518,521	0	0	0	518,521	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>7,784,706</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,784,706</b>	
Net Operating Income	343,792	0	0	0	343,792	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.42%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.42%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	534,234	0	0	0	<b>534,234</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	31,426	0	0	0	<b>31,426</b>	<b>3</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>502,808</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>502,808</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-19)

**Other Deferred Debits (Acct 183):** amortization requires PSC authorization. Provide date of authorization.

PSC approved August 6, 2007. Deferred Debit for Tower Painting. The annual expense amount is \$14,800.

**Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.**

DONE

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,508,986	1,438,157	1
<b>Total Sales of Water</b>	<b>1,508,986</b>	<b>1,438,157</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	8,438	7,429	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	22,950	9,859	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	21,205	20,875	6
<b>Total Other Operating Revenues</b>	<b>52,593</b>	<b>38,163</b>	
<b>Total Operating Revenues</b>	<b>1,561,579</b>	<b>1,476,320</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	9,750	1,131	7
Pumping Expenses (620-625)	157,288	138,846	8
Water Treatment Expenses (630-635)	186,321	166,049	9
Transmission and Distribution Expenses (640-655)	271,450	282,450	10
Customer Accounts Expenses (901-904)	32,346	30,782	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	98,586	102,061	13
<b>Total Operation and Maintenance Expenses</b>	<b>755,741</b>	<b>721,319</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	262,933	218,484	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	199,113	151,183	16
<b>Total Other Operating Expenses</b>	<b>462,046</b>	<b>369,667</b>	
<b>Total Operating Expenses</b>	<b>1,217,787</b>	<b>1,090,986</b>	
<b>NET OPERATING INCOME</b>	<b>343,792</b>	<b>385,334</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	3,706	179,436	676,081	4
Commercial	299	50,153	158,561	5
Industrial	26	127,258	250,299	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,031</b>	<b>356,847</b>	<b>1,084,941</b>	
Private Fire Protection Service (462)	38		31,649	7
Public Fire Protection Service (463)	1		369,878	8
Other Sales to Public Authorities (464)	20	4,902	22,518	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0		0	12
<b>Total Sales of Water</b>	<b>4,090</b>	<b>361,749</b>	<b>1,508,986</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	369,878	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>369,878</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,399	5
<b>Other (specify):</b>		
FEES FOR CHANGING SERVICES AND OTHER CHARGES ON CUSTOMER PREMISES	2,739	6
FEES FOR PRIVATE HYDRANT INSPECTIONS	2,300	7
<b>Total Forfeited Discounts (470)</b>	<b>8,438</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		8
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
TOWER LEASE - ANTENNA	22,950	9
<b>Total Rents from Water Property (472)</b>	<b>22,950</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		10
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	21,205	11
<b>Other (specify):</b>		
NONE		12
<b>Total Other Water Revenues (474)</b>	<b>21,205</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	5,087	1,131	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	4,663	0	4
<b>Total Source of Supply Expenses</b>	<b>9,750</b>	<b>1,131</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	21,020	14,425	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	129,830	116,328	7
Operation Supplies and Expenses (623)	195	490	8
Maintenance of Pumping Plant (625)	6,243	7,603	9
<b>Total Pumping Expenses</b>	<b>157,288</b>	<b>138,846</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	35,293	23,906	10
Chemicals (631)	135,172	123,112	11
Operation Supplies and Expenses (632)	3,739	6,902	12
Maintenance of Water Treatment Plant (635)	12,117	12,129	13
<b>Total Water Treatment Expenses</b>	<b>186,321</b>	<b>166,049</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	154,481	153,733	14
Operation Supplies and Expenses (641)	14,309	12,484	15
Maintenance of Distribution Reservoirs and Standpipes (650)	16,501	8,587	16
Maintenance of Mains (651)	55,800	36,249	17
Maintenance of Services (652)	9,226	17,756	18
Maintenance of Meters (653)	5,762	33,494	19
Maintenance of Hydrants (654)	15,371	20,147	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>271,450</b>	<b>282,450</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	5,210	3,449	<b>22</b>
Accounting and Collecting Labor (902)	26,201	26,149	<b>23</b>
Supplies and Expenses (903)	935	1,184	<b>24</b>
Uncollectible Accounts (904)	0	0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>32,346</b>	<b>30,782</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	32,827	40,425	<b>27</b>
Office Supplies and Expenses (921)	6,749	6,707	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	11,267	10,534	<b>30</b>
Property Insurance (924)	8,692	9,152	<b>31</b>
Injuries and Damages (925)	290	584	<b>32</b>
Employee Pensions and Benefits (926)	16,439	14,657	<b>33</b>
Regulatory Commission Expenses (928)	4,551	0	<b>34</b>
Miscellaneous General Expenses (930)	9,099	11,113	<b>35</b>
Transportation Expenses (933)	8,672	8,889	<b>36</b>
Maintenance of General Plant (935)	0	0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>98,586</b>	<b>102,061</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>755,741</b>	<b>721,319</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		200,000	150,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,334	3,600	2
<b>Net property tax equivalent</b>		<b>193,666</b>	<b>146,400</b>	
Social Security		3,761	3,685	3
PSC Remainder Assessment		1,686	1,098	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>199,113</b>	<b>151,183</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.180670				3
County tax rate	mills		4.673450				4
Local tax rate	mills		6.462570				5
School tax rate	mills		11.858750				6
Voc. school tax rate	mills		1.777460				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>24.952900</b>				<b>10</b>
Less: state credit	mills		1.588450				11
<b>Net tax rate</b>	mills		<b>23.364450</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.462570</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.636210</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.098780</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>24.952900</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.805469</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.364450</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.819333</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>14,343,909</b>	14,343,909				22
Materials & Supplies	\$	<b>134,225</b>	134,225				23
<b>Subtotal</b>	\$	<b>14,478,134</b>	<b>14,478,134</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>187,139</b>	187,139				25
<b>Taxable Assets</b>	\$	<b>14,290,995</b>	<b>14,290,995</b>				<b>26</b>
Assessment Ratio	dec.		0.942120				27
<b>Assessed Value</b>	\$	<b>13,463,832</b>	<b>13,463,832</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.819333</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>253,380</b>	<b>253,380</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	147,591					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	200,000					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>200,000</b>					<b>34</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	951		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>951</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	37,575		4
Structures and Improvements (311)	65,429		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	389,579		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	23,555		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>516,138</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	556		12
Structures and Improvements (321)	835,416	5,725	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	424,048	33,682	17
Diesel Pumping Equipment (326)	44,415		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	46,979		20
<b>Total Pumping Plant</b>	<b>1,351,414</b>	<b>39,407</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	600		21
Structures and Improvements (331)	387,330		22
Water Treatment Equipment (332)	1,097,180	19,711	23
<b>Total Water Treatment Plant</b>	<b>1,485,110</b>	<b>19,711</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			951	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>951</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			37,575	4
Structures and Improvements (311)			65,429	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			389,579	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			23,555	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>516,138</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			556	12
Structures and Improvements (321)	3,449		837,692	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	28,022		429,708	17
Diesel Pumping Equipment (326)			44,415	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			46,979	20
<b>Total Pumping Plant</b>	<b>31,471</b>	<b>0</b>	<b>1,359,350</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			600	21
Structures and Improvements (331)			387,330	22
Water Treatment Equipment (332)			1,116,891	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,504,821</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	75,600		24
Structures and Improvements (341)	111,636		25
Distribution Reservoirs and Standpipes (342)	1,156,467		26
Transmission and Distribution Mains (343)	3,417,516	174,420	27
Fire Mains (344)	0		28
Services (345)	622,524	56,914	29
Meters (346)	748,191	193,088	30
Hydrants (348)	378,420	10,371	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>6,510,354</b>	<b>434,793</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	106,181		34
Office Furniture and Equipment (391)	2,978		35
Computer Equipment (391.1)	2,527	4,119	36
Transportation Equipment (392)	65,001		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	28,344		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	156,996		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>362,027</b>	<b>4,119</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,225,994</b>	<b>498,030</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>10,225,994</b>	<b>498,030</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			75,600 24
Structures and Improvements (341)			111,636 25
Distribution Reservoirs and Standpipes (342)			1,156,467 26
Transmission and Distribution Mains (343)	11,141		3,580,795 27
Fire Mains (344)			0 28
Services (345)	10,476		668,962 29
Meters (346)	1,044		940,235 30
Hydrants (348)	717		388,074 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>23,378</b>	<b>0</b>	<b>6,921,769</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			106,181 34
Office Furniture and Equipment (391)			2,978 35
Computer Equipment (391.1)			6,646 36
Transportation Equipment (392)			65,001 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			28,344 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			156,996 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>366,146</b>
<b>Total utility plant in service directly assignable</b>	<b>54,849</b>	<b>0</b>	<b>10,669,175</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>54,849</b>	<b>0</b>	<b>10,669,175</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	3,188,024	70,908	27
Fire Mains (344)	0		28
Services (345)	532,902		29
Meters (346)	0		30
Hydrants (348)	396,989		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>4,117,915</b>	<b>70,908</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,117,915</b>	<b>70,908</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>4,117,915</b>	<b>70,908</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			3,258,932 27
Fire Mains (344)			0 28
Services (345)			532,902 29
Meters (346)			0 30
Hydrants (348)			396,989 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>4,188,823</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>4,188,823</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>4,188,823</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			37,762	<b>37,762</b>	1
February			34,078	<b>34,078</b>	2
March			39,318	<b>39,318</b>	3
April			38,446	<b>38,446</b>	4
May			42,324	<b>42,324</b>	5
June			44,734	<b>44,734</b>	6
July			45,771	<b>45,771</b>	7
August			46,389	<b>46,389</b>	8
September			41,064	<b>41,064</b>	9
October			40,859	<b>40,859</b>	10
November			36,379	<b>36,379</b>	11
December			37,901	<b>37,901</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>485,025</b>	<b>485,025</b>	
Less: Water sold				361,749	13
Volume pumped but not sold				<b>123,276</b>	14
Volume sold as a percent of volume pumped				<b>75%</b>	15
Volume used for water production, water quality and system maintenance				53,768	16
Volume related to equipment/system malfunction				11,236	17
Non-utility volume NOT included in water sales				1,642	18
Total volume not sold but accounted for				<b>66,646</b>	19
Volume pumped but unaccounted for				<b>56,630</b>	20
Percent of water lost				<b>12%</b>	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,067	24
Date of maximum: 7/31/2007					25
Cause of maximum:					26
Summer Demand					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				814	27
Date of minimum: 2/3/2007					28
Total KWH used for pumping for the year				1,583,312	29
If water is purchased: Vendor Name: NONE					30
Point of Delivery:					31

### SOURCES OF WATER SUPPLY - GROUND WATERS

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

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER 3	1
Location	WELL HOUSE #1	WELL HOUSE #1	PUMP STATION #2	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	JACUZZI	5
Year Installed	2007	2007	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,050	1,050	1,100	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	WESTINGHOUSE	US ELECTRIC	9 10
Year Installed	1978	1978	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER 4	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	LAYNE	GOULDS	GOULDS	18
Year Installed	1985	2001	2001	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	700	1,200	1,200	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US ELECTRIC ( USA)	US ELECTRIC (MEXICO)	22 23
Year Installed	1985	2001	2001	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	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	EVERGREEN	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	2007	1999	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,400	1,300	1,100	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	US ELECTRIC (MEXICO)	10
Year Installed	1997	1992	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	200	200	13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	RESERVOIR ONE	RESERVOIR THREE	RESERVOIR TWO	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	<b>4</b>
				<b>5</b>
Year constructed	1979	2001	1952	<b>6</b>
				<b>7</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	<b>8</b>
				<b>9</b>
Elevation difference in feet (See Headnote 3.)	0	0	0	<b>10</b>
				<b>11</b>
Total capacity in gallons (actual)	300,000	500,000	250,000	<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	BOOSTER STATION	<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	OTHER	<b>18</b>
				<b>19</b>
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	<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?	N	N	N	<b>24</b>
				<b>25</b>

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

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

### 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	38,770	0	2,467	0	36,303	3
P	D	6.000	3,251	0	0	0	3,251	4
M	D	8.000	39,622	0	0	0	39,622	5
P	D	8.000	109,098	2,467	0	0	111,565	6
M	D	10.000	18,502	0	0	0	18,502	7
P	D	10.000	11,588	0	0	0	11,588	8
M	D	12.000	11,292	0	0	0	11,292	9
P	D	12.000	49,001	2,537	0	0	51,538	10
M	D	16.000	5,542	0	0	0	5,542	11
P	D	16.000	1,663	0	0	0	1,663	12
<b>Total Within Municipality</b>			<b>288,993</b>	<b>5,004</b>	<b>2,467</b>	<b>0</b>	<b>291,530</b>	
P	D	8.000	179	0	0	0	179	13
P	D	12.000	2,660	0	0	0	2,660	14
P	D	16.000	0	0	0	0	0	15
<b>Total Outside of Municipality</b>			<b>2,839</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,839</b>	
<b>Total Utility</b>			<b>291,832</b>	<b>5,004</b>	<b>2,467</b>	<b>0</b>	<b>294,369</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	470	0	85	0	385		1
L	0.750	606	0	0	0	606		2
M	1.000	1,986	87	0	0	2,073		3
M	1.250	1	0	0	0	1		4
M	1.500	95	0	0	0	95		5
M	2.000	17	0	0	0	17		6
M	3.000	4	0	0	0	4		7
M	4.000	6	0	0	0	6		8
P	6.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>3,186</b>	<b>87</b>	<b>85</b>	<b>0</b>	<b>3,188</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,064	18	29	(25)	<b>4,028</b>	501	1
1.000	60	1	0	(4)	<b>57</b>	6	2
1.500	41	4	0	0	<b>45</b>	10	3
2.000	27	1	0	(3)	<b>25</b>	5	4
3.000	10	1	0	(1)	<b>10</b>	6	5
4.000	7	0	0	0	<b>7</b>	2	6
8.000	1	0	0	1	<b>2</b>	1	7
<b>Total:</b>	<b>4,210</b>	<b>25</b>	<b>29</b>	<b>(32)</b>	<b>4,174</b>	<b>531</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,701	201	14	2	0	110	<b>4,028</b>	1
1.000	4	42	4	3	0	4	<b>57</b>	2
1.500	1	35	0	6	0	3	<b>45</b>	3
2.000	0	13	2	6	0	4	<b>25</b>	4
3.000	0	6	2	2	0	0	<b>10</b>	5
4.000	0	2	4	1	0	0	<b>7</b>	6
8.000	0	0	0	1	0	1	<b>2</b>	7
<b>Total:</b>	<b>3,706</b>	<b>299</b>	<b>26</b>	<b>21</b>	<b>0</b>	<b>122</b>	<b>4,174</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	7				7	1
Within Municipality	532	4	3		533	2
<b>Total Fire Hydrants</b>	<b>539</b>	<b>4</b>	<b>3</b>	<b>0</b>	<b>540</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year: 1,075  
 Number of distribution system valves end of year: 1,086  
 Number of distribution valves operated during year: 1,053

## WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

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

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

- (620)PUMPING - LABOR Greater allocation of labor due to contracted pump replacements and more in-house preventive maintenance.
- (630)TREATMENT - LABOR Greater allocation of labor due to softener shell maintenance and other in-house preventive maintenance.
- (650)MAINT OF STANDPIPES - Includes first full year of deferred tower painting expense. (\$14,800)
- (651) MAINT OF MAINS - Significant increase in main breaks compared to prior year. 2007 is a more typical year.
- (652) MAINT OF SERVICES - Reduced emphasis on service maintenance than prior years.
- (653) MAINT OF METERS - Completion of electronic meter reading conversion resulting in less meter expense.

### Property Tax Equivalent (Water) - Part 2 (Page W-07)

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

VILLAGE OF LITTLE CHUTE RESOLUTION #12, SERIES 2007, APRIL 2007, SET THE PROPERTY TAX EQUIVALENT AT \$200,000.

### Water Mains (Page W-17)

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

Financed by user fees, and partially by hook-up fees (Holland Road).

### Water Services (Page W-18)

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

Financed by user fees.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

None identified.

### Meters (Page W-19)

Explain all reported adjustments.

Adjustment due to inventory correction.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-19)

**Explain program for replacing or testing meters 1" or smaller.**

The current program is to test meters on a ten year cycle. The utility has converted meters to electronic reading units during 2005-2007. Meters that were not tested for over six years were tested during this conversion period to avoid a future bottleneck when a majority of the meters would need to be tested again. The utility will resume a standard ten year meter testing cycle beginning in 2008.

**Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.**

yes

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