



WATER, ELECTRIC, OR JOINT UTILITY ANNUAL REPORT

OF

LITTLE CHUTE MUNICIPAL WATER DEPARTMENT

108 W MAIN ST
LITTLE CHUTE, WI 54140-1750

For the Year Ended: DECEMBER 31, 2024

TO

PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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.

Water Service Started Date: 01/01/1924

DNR Public Water System ID: 44503382

Safe Drinking Water Information System (SDWIS) Total Population Served: 11040

I Lisa Remiker-De-Wall, Director of Finance of LITTLE CHUTE MUNICIPAL WATER DEPARTMENT, certify that I am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

Date Signed: **3/11/2025**

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Identification and Ownership - Contacts

Utility employee in charge of correspondence concerning this report

Name: Lisa Remiker-DeWall

Title: Finance Director

Mailing Address: 108 W Main Street
Little Chute, WI 54140

Phone: (920) 423-3855

Email Address: lisa@littlechutewi.org

Accounting firm or consultant preparing this report (if applicable)

Name: David Minch, CPA

Title: Partner

Mailing Address: KerberRose SC
2905 Universal St. Suite 200
Oshkosh, WI 54904

Phone: (920) 393-6184

Email Address: david.minch@kerberrose.com

Name and title of utility General Manager (or equivalent)

Name: Kent Taylor

Title: DPW Director

Mailing Address: 108 W Main Street
Little Chute, WI 54140

Phone: (920) 423-3867

Email Address: kent@littlechutewi.org

Outside contractor responsible for utility operations (if applicable)

Name: Jerry Verstegen

Title: Water Superintendent

Mailing Address: 108 W Main Street
Little Chute, WI 54140

Phone: (920) 788-7380

Email Address: jerryv@mco-us.com

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

Name: Kevin Coffey

Title: Chairperson

Mailing Address: 108 W Main Street
Little Chute, WI 54140

Phone: (920) 788-7380

Email Address: kcoffey238@gmail.com

Contact person for cybersecurity issues and events

Name: Lisa Remiker-DeWall

Title: Finance Director

Mailing Address: 108 W Main Street
Little Chute, WI 54140

Phone: (920) 423-3855

Email Address: lisa@littlechutewi.org

Identification and Ownership - Contacts

Identification and Ownership - Governing Authority and Audit Information

Utility Governing Authority

Select the governing authority for this utility.

Reports to utility board/commission

Reports directly to city/village council

Audit Information

Are utility records audited by individuals or firms other than utility employees? Yes No

Date of most recent audit report: 04/29/2024

Period covered by most recent audit: December 31, 2023

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

Name: David Minch, CPA

Title: Partner

Organization Name: KerberRose SC

USPS Address: 2905 Universal St. Suite 200

City State Zip Oshkosh, WI 54904

Telephone: (920) 393-6184

Email Address: david.minch@kerberrose.com

Report Preparation

If an accounting firm or consultant assists with report preparation, select the type of assistance provided

Compilation

Identification and Ownership - Contract Operations

Do you have any contracts?

Are any of the Utility's 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., utility billing is done by another entity)?

YES

Contract Type (a)	Organization (b)	Contact Name (c)	
Operations	Midwest Contract Operations	Jerry Verstegen	1

Workforce Diversity

- g Decimal numbers for part time employees are acceptable values for this schedule. Please enter part time employees as a decimal based on the number of hours worked/2080 hours for a fiscal year. An employee who works 30% of full time would be recorded as .30.
- g Use the Footnotes feature to provide an explanation for any variance with the number of employees listed in Schedule F-06 and information about how many staff are part-time employees.
- g Staff classification of various employment categories can vary from utility to utility. Use the Footnotes feature to provide information about how the utility defines these categories. Additional information on classifying employees can be found in the help document.

Category (a)	Employee Count			1
	Total (b)	Management (c)	Executive Leadership (d)	
Total Utility Employees	9.00	3.00	1.00	1
Women	4.00	1.00	0.00	2
Minorities	0.00	0.00	0.00	3
Veterans	0.00	0.00	0.00	4

Income Statement

Description (a)	This Year (b)	Last Year (c)
UTILITY OPERATING INCOME		
Operating Revenues (400)	2,681,949	2,618,788
Operating Expenses		
Operation and Maintenance Expense (401-402)	1,649,966	1,561,967
Depreciation Expense (403)	408,331	392,304
Amortization Expense (404-407)	0	0
Taxes (408)	219,753	217,878
Net Income from Utility Operations	2,278,050	2,172,149
Other Income		
Income from Utility Plant Leased to Others (412-413)	403,899	446,639
Total Utility Operating Income	403,899	446,639
OTHER INCOME		
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0
Income from Nonutility Operations (417)		
Nonoperating Rental Income (418)		
Interest and Dividend Income (419)	64,975	43,340
Miscellaneous Nonoperating Income (421)	357,649	596,184
Total Other Income	422,624	639,524
MISCELLANEOUS INCOME DEDUCTIONS		
Miscellaneous Amortization (425)	0	(31,729)
Other Income Deductions (426)	108,058	105,819
Total Miscellaneous Income Deductions	108,058	74,090
INTEREST CHARGES		
Interest on Long-Term Debt (427)	50,986	34,979
Amortization of Debt Discount and Expense (428)	781	9,611
Amortization of Premium on Debt--Cr. (429)	12,352	9,440
Interest on Debt to Municipality (430)	7,054	9,212
Other Interest Expense (431)	0	0
Interest Charged to Construction--Cr. (432)		
Total Interest Charged to Construction	46,469	44,362
Total Interest Charges	671,996	967,711
EARNED SURPLUS		
Unappropriated Earned Surplus (Beginning of Year) (216)	14,572,520	13,604,809
Balance Transferred from Income (433)	671,996	967,711
Miscellaneous Credits to Surplus (434)		
Miscellaneous Debits to Surplus--Debit (435)		
Appropriations of Surplus--Debit (436)		
Appropriations of Income to Municipal Funds--Debit (439)		
Total Appropriations of Surplus	15,244,516	14,572,520

Income Statement Account Details

g 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.

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

g If amount of Contributed Plant . AWater (421) does not match the total Additions During Year entered on Water Utility Plant in Service . APlant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
UTILITY OPERATING INCOME			1
Operating Revenues (400)			2
Derived	2,681,949		2,681,949
Total (Acct. 400)	2,681,949	0	2,681,949
Operation and Maintenance Expense (401-402)			5
Derived	1,649,966		1,649,966
Total (Acct. 401-402)	1,649,966	0	1,649,966
Depreciation Expense (403)			8
Derived	408,331		408,331
Total (Acct. 403)	408,331	0	408,331
Amortization Expense (404-407)			11
Derived	0		0
Total (Acct. 404-407)	0	0	0
Taxes (408)			14
Derived	219,753		219,753
Total (Acct. 408)	219,753	0	219,753
TOTAL UTILITY OPERATING INCOME	403,899	0	403,899
OTHER INCOME			18
Income from Merchandising, Jobbing and Contract Work (415-416)			19
Derived	0	0	0
Total (Acct. 415-416)	0	0	0
Interest and Dividend Income (419)			22
Gain on Investments	14,052		14,052
Interest on special assessments & operating accounts	50,923		50,923
Total (Acct. 419)	64,975	0	64,975
Miscellaneous Nonoperating Income (421)			26
Contributed Plant - Water	241,124		241,124
Impact Fees - Water			0
Capital Paid for by TID	115,014		115,014
Insurance Proceeds	1,511		1,511
Total (Acct. 421)	116,525	241,124	357,649
TOTAL OTHER INCOME	181,500	241,124	422,624
MISCELLANEOUS INCOME DEDUCTIONS			33
Miscellaneous Amortization (425)			34
Regulatory Liability (253) Amortization	0		0
Total (Acct. 425)	0	0	0
Other Income Deductions (426)			37
Depreciation Expense on Contributed Plant - Water	108,058		108,058
Total (Acct. 426)	0	108,058	108,058

Income Statement Account Details

g 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.

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

g If amount of Contributed Plant . AWater (421) does not match the total Additions During Year entered on Water Utility Plant in Service . APlant Financed by Contributions, please provide a detailed explanation. Please see the help guide for more information.

Description (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS	0	108,058	108,058	40
INTEREST CHARGES				41
Interest on Long-Term Debt (427)				42
Derived	50,986		50,986	43
Total (Acct. 427)	50,986	0	50,986	44
Amortization of Debt Discount and Expense (428)				45
Amortization of Debt Discount and Expense	781		781	46
Total (Acct. 428)	781	0	781	47
Amortization of Premium on Debt--Cr. (429)				48
Amortization of Premium on Debt	12,352		12,352	49
Total (Acct. 429)	12,352	0	12,352	50
Interest on Debt to Municipality (430)				51
Derived	7,054		7,054	52
Total (Acct. 430)	7,054	0	7,054	53
Other Interest Expense (431)				54
Derived	0		0	55
Total (Acct. 431)	0	0	0	56
TOTAL INTEREST CHARGES	46,469	0	46,469	57
NET INCOME	538,930	133,066	671,996	58
EARNED SURPLUS				59
Unappropriated Earned Surplus (Beginning of Year) (216)				60
Derived	9,503,170	5,069,350	14,572,520	61
Total (Acct. 216)	9,503,170	5,069,350	14,572,520	62
Balance Transferred from Income (433)				63
Derived	538,930	133,066	671,996	64
Total (Acct. 433)	538,930	133,066	671,996	65
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR)	10,042,100	5,202,416	15,244,516	66

Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)
Revenues					1
Revenues (account 415)					0 2
Cost and Expenses of Merchandising, Jobbing and Contract Work (416)					3
Cost of merchandise sold					0 4
Payroll					0 5
Materials					0 6
Taxes					0 7
Total costs and expenses	0	0	0	0	0 8
Net Income (or loss)	0	0	0	0	0 9

Revenues Subject to Wisconsin Remainder Assessment

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Admin. Code Ch. PSC 5.

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

Description (a)	Water Utility (b)	Electric Utility (c)	Gas Utility (d)	Sewer Utility (Regulated Only (e)	Total (f)	
Total operating revenues	2,681,949				2,681,949	1
Less: interdepartmental sales	0				0	2
Less: interdepartmental rents	0				0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)					0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Revenues subject to Wisconsin Remainder Assessment	2,681,949		0	0	2,681,949	6

Distribution of Total Payroll

g Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.

g Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).

g 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.

g Provide additional information in the schedule footnotes when necessary.

g Please see the help guide for examples of how to break out shared costs.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	519,065		519,065	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			0	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	519,065	0	519,065	20

Full-Time Employees (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.8	1
Electric		2
Gas		3
Sewer		4

Balance Sheet

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)
ASSETS AND OTHER DEBITS		1
UTILITY PLANT		2
Utility Plant (101)	25,473,717	24,831,347
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	8,368,515	7,941,381
Utility Plant Acquisition Adjustments (117-118)	0	0
Other Utility Plant Adjustments (119)	0	0
BYhI H]lmiUbh	17,105,202	16,889,966
OTHER PROPERTY AND INVESTMENTS		8
Nonutility Property (121)	0	0
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0
Investment in Municipality (123)	0	0
Other Investments (124)	0	0
Sinking Funds (125)	144,979	179,106
Depreciation Fund (126)	100,000	100,000
Other Special Funds (128)	0	0
HcHJ'CH Yf'DfcYfhiUbX'bj Ygla YbIg	244,979	279,106
CURRENT AND ACCRUED ASSETS		17
Cash (131)	1,177,197	1,133,256
Special Deposits (134)	0	0
Working Funds (135)	0	0
Temporary Cash Investments (136)	0	0
Notes Receivable (141)	0	0
Customer Accounts Receivable (142)	229,289	225,641
Other Accounts Receivable (143)	3,826	8,349
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0
Receivables from Municipality (145)	13,048	17,055
Plant Materials and Operating Supplies (154)	23,494	19,604
Merchandise (155)	0	0
Other Materials and Supplies (156)	0	0
Stores Expense (163)	0	0
Prepayments (165)	41,086	0
Interest and Dividends Receivable (171)	4,711	4,140
Accrued Utility Revenues (173)	0	0
Miscellaneous Current and Accrued Assets (174)	0	548
HcHJ'7 i ffYbhUbX'5 WWi YX'5 ggYhg	1,492,651	1,408,593
DEFERRED DEBITS		36
Unamortized Debt Discount and Expense (181)	1,021	1,801
Extraordinary Property Losses (182)	0	0
Preliminary Survey and Investigation Charges (183)	0	0
Clearing Accounts (184)	0	0
Temporary Facilities (185)	0	0
Miscellaneous Deferred Debits (186)	110,994	155,455
HcHJ'8 YZYffYX'8 YVJhg	112,015	157,256
HCH5 @5 GG9 HG'5 B8 'CH<9 F'896 +HG	18,954,847	18,734,921

Balance Sheet

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)
LIABILITIES AND OTHER CREDITS		1
PROPRIETARY CAPITAL		2
Capital Paid in by Municipality (200)	1,179,557	1,179,557
Appropriated Earned Surplus (215)	0	0
Unappropriated Earned Surplus (216)	15,244,516	14,572,520
''HcHJ'Dfcdf]YHJfm7UdJHJ	16,424,073	15,752,077
LONG-TERM DEBT		7
Bonds (221)	1,013,323	1,151,293
Advances from Municipality (223)	0	0
Other Long-Term Debt (224)	1,070,156	1,321,703
''HcHJ'@b[!HYfa '8 YVh	2,083,479	2,472,996
CURRENT AND ACCRUED LIABILITIES		12
Notes Payable (231)	0	0
Accounts Payable (232)	63,154	83,511
Payables to Municipality (233)	0	0
Customer Deposits (235)	0	0
Taxes Accrued (236)	216,006	216,006
Interest Accrued (237)	16,477	10,902
Tax Collections Payable (241)	0	0
Miscellaneous Current and Accrued Liabilities (242)	37,523	59,256
''HcHJ'7i ffYbhUbX'5WWi YX'@UW]H]Yg	333,160	369,675
DEFERRED CREDITS		22
Unamortized Premium on Debt (251)	35,282	47,634
Customer Advances for Construction (252)	0	0
Other Deferred Credits (253)	78,853	92,539
''HcHJ'8YZffYX'7fYX]lg	114,135	140,173
OPERATING RESERVES		27
Property Insurance Reserve (261)	0	0
Injuries and Damages Reserve (262)	0	0
Pensions and Benefits Reserve (263)	0	0
Miscellaneous Operating Reserves (265)	0	0
''HcHJ'CdYfU]b['FYgYfj Yg	0	0
''HCH5 @@56 =@H9G'5B8 'CH<9F'7F98+HG	18,954,847	18,734,921

Net Utility Plant

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

Particulars (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	
First of Year					1
Total Utility Plant - First of Year	24,831,347	0	0	0	2
	24,831,347	0	0	0	3
Plant Accounts					4
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	18,657,784				5
Utility Plant in Service - Contributed Plant (101.2)	6,795,592				6
Utility Plant Purchased or Sold (102)					7
Utility Plant Leased to Others (104)					8
Property Held for Future Use (105)					9
Completed Construction not Classified (106)					10
Construction Work in Progress (107)	20,341				11
Total Utility Plant	25,473,717	0	0	0	12
Accumulated Provision for Depreciation and Amortization					13
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	6,775,339				14
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,593,176				15
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					16
Accumulated Provision for Depreciation of Property Held for Future Use (113)					17
Accumulated Provision for Amortization of Utility Plant in Service (114)					18
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					19
Accumulated Provision for Amortization of Property Held for Future Use (116)					20
Total Accumulated Provision	8,368,515	0	0	0	21
Accumulated Provision for Depreciation and Amortization					22
Utility Plant Acquisition Adjustments (117)					23
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					24
Other Utility Plant Adjustments (119)					25
Total Other Utility Plant Accounts	0	0	0	0	26
Net Utility Plant	17,105,202	0	0	0	27

Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acct. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

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

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.1)	6,456,263	0	0	0	6,456,263	1
Credits during year						2
Charged Depreciation Expense (403)	408,331				408,331	3
Depreciation Expense on Meters Charged to Sewer	41,948				41,948	4
Salvage	0				0	5
Total credits	450,279	0	0	0	450,279	6
Debits during year						7
Book Cost of Plant Retired	131,203				131,203	8
Cost of Removal	0				0	9
Total debits	131,203	0	0	0	131,203	10
Balance end of year (111.1)	6,775,339	0	0	0	6,775,339	11

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

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

- g Report the amounts charged in the operating sections to Other Income Deductions (426).
- g If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
- g 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.
- g Report all other accruals charged to other accounts, such as to clearing accounts.

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year (111.2)	1,485,118	0	0	0	1,485,118	1
Credits during year						2
Charged Other Income Deductions (426)	108,058				108,058	3
Depreciation Expense on Meters Charged to Sewer					0	4
Salvage	0				0	5
Total credits	108,058	0	0	0	108,058	6
Debits during year						7
Book Cost of Plant Retired	0				0	8
Cost of Removal	0				0	9
Total debits	0	0	0	0	0	10
Balance end of year (111.2)	1,593,176	0	0	0	1,593,176	11

Net Nonutility Property (Accts. 121 & 122)

g Report separately each item of property with a book cost of \$5,000 or more included in account 121.
 g Other items may be grouped by classes of property.
 g 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
Total Nonutility Property (121)	0	0	0	0	2
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	4

Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)

	Description (a)	Amount (b)	
Balance first of year		0	1
Additions			2
Provision for uncollectibles during year		0	3
Collection of accounts previously written off: Utility Customers		0	4
Collection of accounts previously written off: Others		0	5
Total Additions		0	6
Accounts Written Off			7
Accounts written off during the year: Utility Customers		0	8
Accounts written off during the year: Others		0	9
Total Accounts Written Off		0	10
Balance End of Year		0	11

Materials and Supplies

Account (a)	Generation (b)	Transmission (d)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel (151)					0	0
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
Total Electric Utility	0	0	0	0	0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	23,494	19,604
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Material and Supplies	23,494	19,604

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			1 2 3 4 5 6
	Amount (b)	Account Charged or Credited (c)	Balance End of Year (d)	
Unamortized debt discount & expense (181)				
Deferred Loss on Refunding	781	0	1,021	1
Total	781		1,021	2
Unamortized premium on debt (251)				
Unamortized Debt Premium	12,352	0	35,282	3
Total	12,352		35,282	4

Capital Paid in by Municipality (Acct. 200)

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

	Description (a)	Amount (b)	
Balance first of year		1,179,557	1
Balance end of year		1,179,557	2

Bonds (Acct. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2016A REVENUE BONDS	07/06/2016	05/01/2026	1.80%	160,000	1
2017 SAFE DRINKING FUND LOAN	12/13/2017	05/01/2037	1.76%	853,323	2
Total				1,013,323	3

Notes Payable & Miscellaneous Long-Term Debt

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

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)	1
Other Long-Term Debt (224)					
2017B GO Promissory Notes	08/09/2017	08/01/2027	3.00%	5,156	2
2019 GO Promissory Notes	08/08/2019	08/01/2026	2.75%	200,000	3
2019 GO Refunding Notes	12/30/2019	08/01/2026	3.00%	110,000	4
2020 GO Promissory Notes	08/26/2020	08/01/2030	2.00%	345,000	5
2023 GO Promissory Notes	12/11/2023	08/01/2033	5.00%	410,000	6
Total for Account 224				1,070,156	7

Taxes Accrued (Acct. 236)

Description (a)	Amount (b)	
Balance first of year	216,006	1
Charged water department expense	219,753	2
Charged electric department expense		3
Charged gas department expense		4
Charged sewer department expense	8,508	5
Total accruals and other credits	228,261	6
County, state and local taxes	216,000	7
Social Security taxes	8,964	8
PSC Remainder Assessment	3,297	9
Gross Receipts Tax		10
Total payments and other debits	228,261	11
Balance end of year	216,006	12

Interest Accrued (Acct. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)	0	0	0	0	1
2016A REVENUE BONDS	732	3,493	3,720	505	2
2017 Safe Drinking Fund Loan	2,673	15,359	15,529	2,503	3
Subtotal Bonds (221)	3,405	18,852	19,249	3,008	4
Advances from Municipality (223)	0	0	0	0	5
2014 GENERAL OBLIGATION NOTES	91	460	551	0	6
2017B GENERAL OBLIGATION NOTES	84	182	201	65	7
2019 GO NOTES	2,853	6,412	6,850	2,415	8
Subtotal Advances from Municipality (223)	3,028	7,054	7,602	2,480	9
Other Long-Term Debt (224)	0	0	0	0	10
2019 GO Refunding Notes	825	4,675	4,950	550	11
2020 GO Promissory Notes	2,355	5,192	5,650	1,897	12
2023 GO Promissory Notes	1,289	22,267	15,014	8,542	13
Subtotal Other Long-Term Debt (224)	4,469	32,134	25,614	10,989	14
Notes Payable (231)	0	0	0	0	15
None				0	16
Subtotal Notes Payable (231)	0	0	0	0	17
Customer Deposits (235)	0	0	0	0	18
None				0	19
Subtotal Customer Deposits (235)	0	0	0	0	20
Total	10,902	58,040	52,465	16,477	21

Balance Sheet Detail - Other Accounts

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

Description (a)	Balance End of Year (b)	
Sinking Funds (125)	0	1
2016A Revenue Bonds	61,259	2
Bond Reserve Fund	83,720	3
Total (Acct. 125)	144,979	4
Depreciation Fund (126)	0	5
Bond Covenant	100,000	6
Total (Acct. 126)	100,000	7
Cash and Working Funds (131)	0	8
Cash	1,177,197	9
Total (Acct. 131)	1,177,197	10
Customer Accounts Receivable (142)	0	11
Water	229,289	12
Total (Acct. 142)	229,289	13
Other Accounts Receivable (143)	0	14
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other Accrued Receivables	3,826	17
Total (Acct. 143)	3,826	18
Receivables from Municipality (145)	0	19
Delinquent Customer Accounts Placed on Tax Roll	13,048	20
Total (Acct. 145)	13,048	21
Prepayments (165)	0	22
Prepaid Items	41,086	23
Total (Acct. 165)	41,086	24
Interest and Dividends Receivable (171)	0	25
Interest Receivable	4,711	26
Total (Acct. 171)	4,711	27
Miscellaneous Deferred Debits (186)	0	28
Deferred Outflows Related to WRS	110,994	29
Total (Acct. 186)	110,994	30
Accounts Payable (232)	0	31
Accounts Payable	63,154	32

Balance Sheet Detail - Other Accounts

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

Total (Acct. 232)	63,154	33
Miscellaneous Current and Accrued Liabilities (242)	0	34
Accrued Payroll	25,102	35
Net Pension Liability	12,421	36
Total (Acct. 242)	37,523	37
Other Deferred Credits (253)	0	38
Regulatory Liability	0	39
Cumulative Affect of WRS	11,942	40
Deferred Inflows Related to WRS	66,911	41
Total (Acct. 253)	78,853	42

Balance Sheet Detail - Other Accounts

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

Balance Sheet Detail - Other Accounts (Page F-22)

Explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000. Provide a short list or detailed description, but do not use terms such as other revenues, general, miscellaneous, or repeat the account title.

(145): Delinquent Customer Accounts Placed on Tax Roll

Return on Rate Base Computation

- g The data used in calculating rate base are averages.
- g 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.
- g For municipal utilities, do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.
- g For private utilities, do not include property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Add Average						1
Utility Plant in Service (101.1)	18,453,920				18,453,920	2
Materials and Supplies	21,549				21,549	3
Less Average						4
Reserve for Depreciation (111.1)	6,615,801				6,615,801	5
Customer Advances for Construction					0	6
Regulatory Liability	0				0	7
Average Net Rate Base	11,859,668	0	0	0	11,859,668	8
Net Operating Income	403,899				403,899	9
Net Operating Income as a percent of Average Net Rate Base	3.41%	N/A	N/A	N/A	3.41%	10

Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)

Description (a)	Water (b)	Electric (c)	Gas (d)	Sewer (e)	Total (f)	
Balance First of Year	0	0	0	0	0	1
Credits During Year					0	2
None					0	3
Charges (Deductions)					0	4
Miscellaneous Amortization (425)					0	5
Balance End of Year	0	0	0	0	0	6

Important Changes During the Year

Report changes of any of the following types:

1. Acquisitions

None

2. Leaseholder changes

None

3. Extensions of service

None

4. Estimated changes in revenues due to rate changes

None

5. Obligations incurred or assumed, excluding commercial paper

None

6. Formal proceedings with the Public Service Commission

None

7. Any additional matters

None

Water Operating Revenues & Expenses

Description (a)	This Year (b)	Last Year (c)
Operating Revenues - Sales of Water		1
Sales of Water (460-467)	2,597,528	2,541,075
Total Sales of Water	2,597,528	2,541,075
Other Operating Revenues		4
Forfeited Discounts (470)	6,496	6,750
Rents from Water Property (472)	60,453	58,692
Interdepartmental Rents (473)	0	0
Other Water Revenues (474)	17,472	12,271
Total Other Operating Revenues	84,421	9
Total Operating Revenues	2,681,949	2,618,788
Operation and Maintenance Expenses		11
Source of Supply Expense (600-617)	15,317	13,854
Pumping Expenses (620-633)	245,751	247,622
Water Treatment Expenses (640-652)	737,041	675,726
Transmission and Distribution Expenses (660-678)	369,881	376,112
Customer Accounts Expenses (901-906)	68,070	55,240
Sales Expenses (910)	0	0
Administrative and General Expenses (920-932)	213,906	193,413
Total Operation and Maintenance Expenses	1,649,966	19
Other Operating Expenses		20
Depreciation Expense (403)	408,331	392,304
Amortization Expense (404-407)		21
Taxes (408)	219,753	217,878
Total Other Operating Expenses	628,084	24
Total Operating Expenses	2,278,050	25
NET OPERATING INCOME	403,899	26

Water Operating Revenues - Sales of Water

g Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.

g Report estimated gallons for unmetered sales.

g Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified multifamily residential.

g 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 of pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).

g **Report average number of individually-metered accounts (meters). The amount reported should be the average meter count.**
E.g. if a hospital has 5 meters, a total of 5 meters should be reported on this schedule in column b (Average No. of Customers).

g Do not include meters or revenue billed under Schedule Am-1 (Additional Meter Rental Charge) in Account 461. Record revenues billed under Schedule Am-1 in Account 474.

Description (a)	Average No. Customer (b)	Thousand of Gallons of Water Sold (c)	Amount (d)
Unmetered Sales to General Customers (460)			
Residential (460.1)			1
Commercial (460.2)			2
Industrial (460.3)			3
Public Authority (460.4)			4
Multifamily Residential (460.5)			5
Irrigation (460.6)			6
Total Unmetered Sales to General Customers (460)	0	0	0
Metered Sales to General Customers (461)			
Residential (461.1)	4,234	147,296	931,391
Commercial (461.2)	404	30,926	167,542
Industrial (461.3)	30	253,307	804,941
Public Authority (461.4)	33	10,617	49,593
Multifamily Residential (461.5)	55	32,121	140,760
Irrigation (461.6)			15
Total Metered Sales to General Customers (461)	4,756	474,267	2,094,227
Private Fire Protection Service (462)	110		72,834
Public Fire Protection Service (463)	4,736		430,467
Other Water Sales (465)			19
Sales for Resale (466)	0	0	0
Interdepartmental Sales (467)			20
Total Sales of Water	9,602	474,267	2,597,528

Sales for Resale (Acct. 466)

Use a separate line for each delivery point.

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

Other Operating Revenues (Water)

- g Report revenues relating to each account and fully describe each item using other than the account title.
- g 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.
- g For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Description (a)	Amount (b)	(c)
Public Fire Protection Service (463)		1
Amount billed (usually per rate schedule F-1 or Fd-1)	430,467	2
Wholesale fire protection billed		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
Total Public Fire Protection Service (463)	430,467	5
Forfeited Discounts (470)		6
Customer late payment charges	6,496	7
Total Forfeited Discounts (470)	6,496	8
Rents from Water Property (472)		9
Rent of tower for cellular antennas	60,453	10
Total Rents from Water Property (472)	60,453	11
Interdepartmental Rents (473)		12
None		13
Total Interdepartmental Rents (473)	0	14
Other Water Revenues (474)		15
Return on net investment in meters charged to sewer department	8,547	16
Lateral Permit	400	17
Miscellaneous	425	18
Other Operating Revenue	7,400	19
Well Permit	700	20
Total Other Water Revenues (474)	17,472	21

Water Operation & Maintenance Expenses

g Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.

g Class C and class D report all expenses in Other Expense (column c).

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)
SOURCE OF SUPPLY EXPENSES				
Operation Supervision and Engineering (600)			0	0
Operation Labor and Expenses (601)	13,007		13,007	10,656
Purchased Water (602)			0	0
Miscellaneous Expenses (603)		142	142	0
Rents (604)			0	0
Maintenance Supervision and Engineering (610)			0	0
Maintenance of Structures and Improvements (611)			0	0
Maintenance of Collecting and Impounding Reservoirs (612)			0	0
Maintenance of Lake, River and Other Intakes (613)			0	0
Maintenance of Wells and Springs (614)	2,168		2,168	3,198
Maintenance of Supply Mains (616)			0	0
Maintenance of Miscellaneous Water Source Plant (617)			0	0
Total Source of Supply Expenses	13,007	2,310	15,317	13,854
PUMPING EXPENSES				
Operation Supervision and Engineering (620)	5,828		5,828	4,001
Fuel for Power Production (621)			0	0
Power Production Labor and Expenses (622)			0	0
Fuel or Power Purchased for Pumping (623)	186,571		186,571	181,916
Pumping Labor and Expenses (624)	50,635		50,635	56,494
Expenses Transferred--Credit (625)			0	0
Miscellaneous Expenses (626)		8	8	36
Rents (627)			0	0
Maintenance Supervision and Engineering (630)			0	0
Maintenance of Structures and Improvements (631)			0	0
Maintenance of Power Production Equipment (632)			0	0
Maintenance of Pumping Equipment (633)	2,709		2,709	5,175
Total Pumping Expenses	56,463	189,288	245,751	247,622
WATER TREATMENT EXPENSES				
Operation Supervision and Engineering (640)	5,828		5,828	4,001
Chemicals (641)		439,617	439,617	418,778
Operation Labor and Expenses (642)	53,070	11,556	64,626	62,901
Miscellaneous Expenses (643)		212,132	212,132	183,480
Rents (644)			0	0
Maintenance Supervision and Engineering (650)			0	0
Maintenance of Structures and Improvements (651)			0	0
Maintenance of Water Treatment Equipment (652)	14,838		14,838	6,566
Total Water Treatment Expenses	58,898	678,143	737,041	675,726
TRANSMISSION AND DISTRIBUTION EXPENSES				
Operation Supervision and Engineering (660)	15,450		15,450	9,270

Water Operation & Maintenance Expenses

g Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.

g Class C and class D report all expenses in Other Expense (column c).

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)
Storage Facilities Expenses (661)			0	0
Transmission and Distribution Lines Expenses (662)	20,343	10,059	30,402	38,337
Meter Expenses (663)	94,441		94,441	93,333
Customer Installations Expenses (664)			0	0
Miscellaneous Expenses (665)		6,308	6,308	3,814
Rents (666)			0	0
Maintenance Supervision and Engineering (670)			0	0
Maintenance of Structures and Improvements (671)			0	0
Maintenance of Distribution Reservoirs and Standpipes (672)		3,504	3,504	7,770
Maintenance of Transmission and Distribution Mains (673)	99,613	21,583	121,196	141,123
Maintenance of Services (675)	31,978	4,673	36,651	40,141
Maintenance of Meters (676)		9,052	9,052	2,736
Maintenance of Hydrants (677)	32,226	20,651	52,877	39,588
Maintenance of Miscellaneous Plant (678)			0	0
Total Transmission and Distribution Expenses	294,051	75,830	369,881	376,112
CUSTOMER ACCOUNTS EXPENSES				
Supervision (901)			0	0
Meter Reading Expenses (902)			0	0
Customer Records and Collection Expenses (903)	39,910	28,160	68,070	55,240
Uncollectible Accounts (904)			0	0
Miscellaneous Customer Accounts Expenses (905)			0	0
Customer Service and Informational Expenses (906)			0	0
Total Customer Accounts Expenses	39,910	28,160	68,070	55,240
SALES EXPENSES				
Sales Expenses (910)			0	0
Total Sales Expenses	0	0	0	0
ADMINISTRATIVE AND GENERAL EXPENSES				
Administrative and General Salaries (920)	56,736		56,736	38,102
Office Supplies and Expenses (921)		30,318	30,318	32,814
Administrative Expenses Transferred--Credit (922)	249		249	18
Outside Services Employed (923)		54,501	54,501	57,077
Property Insurance (924)		22,055	22,055	20,743
Injuries and Damages (925)		2,480	2,480	4,246
Employee Pensions and Benefits (926)		39,888	39,888	32,265
Regulatory Commission Expenses (928)			0	0
Duplicate Charges--Credit (929)			0	0
Miscellaneous General Expenses (930)			0	0
Rents (931)		8,177	8,177	8,184
Maintenance of General Plant (932)			0	0
Total Administrative and General Expenses	56,736	157,170	213,906	193,413

Water Operation & Maintenance Expenses

g Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.

g Class C and class D report all expenses in Other Expense (column c).

Description (a)	Labor Expense (b)	Other Expense (c)	Total This Year (d)	Last Year (e)	
TOTAL OPERATION AND MAINTENANCE EXPENSES	519,065	1,130,901	1,649,966	1,561,967	81

Water Operation & Maintenance Expenses

- g Fully explain each expense account that has a difference between This Year and the previous three year average that is greater than 15 percent and \$10,000 (class AB), 15 percent and \$5,000 (class C), 15 percent and \$1,000 (class D). Include a breakdown of costs that contributed to the difference.
- g Class C and class D report all expenses in Other Expense (column c).

Water Operation & Maintenance Expenses (Page W-05)

Explain all This Year amounts that are more than 15% and \$10,000 higher or lower than the Last Year amount. Please see the help document for examples.

(652): Increase due to vacuuming of salt tank. The Village tries to vacuum out at least one brine tank per year but sometimes ends up being more than one in a year as issues arise.

(677): Hydrants painted in 2024, no painting in 2023. Plus, a few costly repairs to hydrants in the CY.

(903): Wage and Comp study resulted in pay increases for staff along with the AP Clerk moving from .75 to 1 FTE position as of 1/1/24 so greater allocation to Water than in prior years.

(920): Wage and Comp Study impacts for admin staff but also engineering labor related to GIS mapping improvements taking place in 2024 (expect to continue this emphasis into 2025).

Taxes (Acct. 408 - Water)

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

Description of Tax (a)	This Year (b)	Last Year (c)	
Property Tax Equivalent	216,000	216,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	8,508	7,933	2
Net Property Tax Equivalent	207,492	208,067	3
Social Security	8,964	7,662	4
PSC Remainder Assessment	3,297	2,149	5
Total Tax Expense	219,753	217,878	6

Water Property Tax Equivalent - Detail

g No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.

g 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.

g The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.

g 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.

g 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.

g **Property Tax Equivalent - Total**

If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be included in the "Net Local and School Tax Rate Calculation".

COUNTY: OUTAGAMIE(1)

SUMMARY OF TAX RATES

1. State Tax Rate	mills	0.000000
2. County Tax Rate	mills	3.724129
3. Local Tax Rate	mills	6.762354
4. School Tax Rate	mills	8.236685
5. Vocational School Tax Rate	mills	0.963610
6. Other Tax Rate - Local	mills	0.000000
7. Other Tax Rate - Non-Local	mills	0.000000
8. Total Tax Rate	mills	19.686778
9. Less: State Credit	mills	1.302599
11. Net Tax Rate	mills	18.384179

PROPERTY TAX EQUIVALENT CALCULATION

12. Local Tax Rate	mills	6.762354
13. Combined School Tax Rate	mills	9.200295
14. Other Tax Rate - Local	mills	0.000000
15. Total Local & School Tax Rate	mills	15.962649
16. Total Tax Rate	mills	19.686778
17. Ratio of Local and School Tax to Total	dec.	0.810831
18. Total Tax Net of State Credit	mills	18.384179
19. Net Local and School Tax Rate	mills	14.906461
20. Utility Plant, Jan 1	\$	24,831,347
21. Materials & Supplies	\$	19,604
22. Subtotal	\$	24,850,951
23. Less: Plant Outside Limits	\$	610,088
24. Taxable Assets	\$	24,240,863
25. Assessment Ratio	dec.	0.742204
26. Assessed Value	\$	17,991,665
27. Net Local and School Tax Rate	mills	14.906461
28. Tax Equiv. Computed for Current Year	\$	268,192

PROPERTY TAX EQUIVALENT - TOTAL

PROPERTY TAX EQUIVALENT CALCULATION

1. Utility Plant, Jan 1	\$	24,831,347
2. Materials & Supplies	\$	19,604
3. Subtotal	\$	24,850,951
4. Less: Plant Outside Limits	\$	610,088
5. Taxable Assets	\$	24,240,863
6. Assessed Value	\$	17,991,665
7. Tax Equiv. Computed for Current Year	\$	268,192
8. Tax Equivalent per 1994 PSC Report	\$	147,591
9. Amount of Lower Tax Equiv. as Authorized by Municipality for Current Year (see notes)	\$	216,000
10. Tax Equivalent for Current Year (see notes)	\$	216,000

Water Property Tax Equivalent - Detail

- g No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
- g 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.
- g The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
- g 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.
- g 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.
- g **Property Tax Equivalent - Total**
If the municipality has authorized a lower tax equivalent amount, the authorization description and date of the authorization must be

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

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

Village Board authorized a payment in lieu of taxes of \$216,000 annually.

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

g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.

g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.

g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.

g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.

g [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)
INTANGIBLE PLANT					1
Organization (301)	951				951
Franchises and Consents (302)	0				0
Miscellaneous Intangible Plant (303)	0				0
Total Intangible Plant	951	0	0	0	951
SOURCE OF SUPPLY PLANT					6
Land and Land Rights (310)	37,575				37,575
Structures and Improvements (311)	143,950				143,950
Collecting and Impounding Reservoirs (312)	0				0
Lake, River and Other Intakes (313)	0				0
Wells and Springs (314)	613,321				613,321
Supply Mains (316)	23,555				23,555
Other Water Source Plant (317)	0				0
Total Source of Supply Plant	818,401	0	0	0	818,401
PUMPING PLANT					15
Land and Land Rights (320)	556				556
Structures and Improvements (321)	881,172				881,172
Other Power Production Equipment (323)	0				0
Electric Pumping Equipment (325)	884,295	19,651	5,698		898,248
Diesel Pumping Equipment (326)	44,415				44,415
Other Pumping Equipment (328)	196,974				196,974
Total Pumping Plant	2,007,412	19,651	5,698	0	2,021,365
WATER TREATMENT PLANT					23
Land and Land Rights (330)	600				600
Structures and Improvements (331)	399,975				399,975
Sand or Other Media Filtration Equipment (332)	0				0
Membrane Filtration Equipment (333)	0				0
Other Water Treatment Equipment (334)	1,648,940				1,648,940
Total Water Treatment Plant	2,049,515	0	0	0	2,049,515
TRANSMISSION AND DISTRIBUTION PLANT					30
Land and Land Rights (340)	75,600				75,600
Structures and Improvements (341)	128,291				128,291
Distribution Reservoirs and Standpipes (342)	1,156,467				1,156,467
Transmission and Distribution Mains (343)	7,626,195	48,009	36,840		7,637,364
Services (345)	1,629,055	130,333	11,009		1,748,379
Meters (346)	1,437,678	261,061	63,874		1,634,865

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

g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.

g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.

g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.

g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.

g [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	812,038	33,090	8,220		836,908	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	12,865,324	472,493	119,943	0	13,217,874	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	119,621				119,621	42
Office Furniture and Equipment (391)	2,978				2,978	43
Computer Equipment (391.1)	12,755				12,755	44
Transportation Equipment (392)	122,589				122,589	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	38,973	8,000	5,562		41,411	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	211,538	38,786			250,324	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	508,454	46,786	5,562	0	549,678	53
Total utility plant in service directly assignable	18,250,057	538,930	131,203	0	18,657,784	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	18,250,057	538,930	131,203	0	18,657,784	56

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

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

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

Additions for one or more accounts exceed \$50,000, please explain. If applicable, provide construction authorization and PSC docket number.

(345): PSC 343 and PSC 345 Water Main and Service Miller, PSC 345 6" Valve Miami and Tampa Way, PSC 345 1313 Miami Circle
(346): PSC 346 Meters and Retirements

Retirements for one or more accounts exceed \$50,000, please explain.

(346): PSC345 Valve Cecil and Carol Dr, PSC 345 Valves and Tee North Ave, PSC 345 Various Stop Box Replacement, PSC 345 Water Valve Miller and Meadow View

Water Utility Plant in Service - Plant Financed by Contributions

g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.

g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.

g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.

g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.

g [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)
INTANGIBLE PLANT					1
Organization (301)	0				0
Franchises and Consents (302)	0				0
Miscellaneous Intangible Plant (303)	0				0
Total Intangible Plant	0	0	0	0	5
SOURCE OF SUPPLY PLANT					6
Land and Land Rights (310)	0				0
Structures and Improvements (311)	0				0
Collecting and Impounding Reservoirs (312)	0				0
Lake, River and Other Intakes (313)	0				0
Wells and Springs (314)	0				0
Supply Mains (316)	0				0
Other Water Source Plant (317)	0				0
Total Source of Supply Plant	0	0	0	0	14
PUMPING PLANT					15
Land and Land Rights (320)	0				0
Structures and Improvements (321)	0				0
Other Power Production Equipment (323)	0				0
Electric Pumping Equipment (325)	7,500				7,500
Diesel Pumping Equipment (326)	0				0
Other Pumping Equipment (328)	0				0
Total Pumping Plant	7,500	0	0	0	22
WATER TREATMENT PLANT					23
Land and Land Rights (330)	0				0
Structures and Improvements (331)	0				0
Sand or Other Media Filtration Equipment (332)	0				0
Membrane Filtration Equipment (333)	0				0
Other Water Treatment Equipment (334)	0				0
Total Water Treatment Plant	0	0	0	0	29
TRANSMISSION AND DISTRIBUTION PLANT					30
Land and Land Rights (340)	0				31
Structures and Improvements (341)	0				32
Distribution Reservoirs and Standpipes (342)	0				33
Transmission and Distribution Mains (343)	4,996,041	145,479			5,141,520
Services (345)	917,078	69,070			986,148
Meters (346)	0				0

Water Utility Plant in Service - Plant Financed by Contributions

g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.

g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.

g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.

g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.

g [PSC Uniform System of Accounts](#)

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (d)	Adjustments Increase or (Decrease) (e)	Balance End of Year (f)	
Hydrants (348)	633,849	26,575			660,424	37
Other Transmission and Distribution Plant (349)	0				0	38
Total Transmission and Distribution Plant	6,546,968	241,124	0	0	6,788,092	39
GENERAL PLANT						40
Land and Land Rights (389)	0				0	41
Structures and Improvements (390)	0				0	42
Office Furniture and Equipment (391)	0				0	43
Computer Equipment (391.1)	0				0	44
Transportation Equipment (392)	0				0	45
Stores Equipment (393)	0				0	46
Tools, Shop and Garage Equipment (394)	0				0	47
Laboratory Equipment (395)	0				0	48
Power Operated Equipment (396)	0				0	49
Communication Equipment (397)	0				0	50
SCADA Equipment (397.1)	0				0	51
Miscellaneous Equipment (398)	0				0	52
Total General Plant	0	0	0	0	0	53
Total utility plant in service directly assignable	6,554,468	241,124	0	0	6,795,592	54
Common Utility Plant Allocated to Water Department	0				0	55
TOTAL UTILITY PLANT IN SERVICE	6,554,468	241,124	0	0	6,795,592	56

Water Utility Plant in Service - Plant Financed by Contributions

- g All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (e), Adjustments.
- g Explain fully as a footnote the nature of all entries reported in Column (e), Adjustments.
- g For each account over \$50,000 (class AB) or \$25,000 (class C) or \$10,000 (class D), explain in the footnotes section the dollar additions and retirements. If applicable, the footnotes should cite construction authorization, complete with PSC docket number.
- g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.
- g The treatment plant accounts have changed since 2008 and that they should confirm the dollar amounts are in the right account.
- g [PSC Uniform System of Accounts](#)

Water Utility Plant in Service - Plant Financed by Contributions (Page W-09)

5 XX]Hcbg`Zf`cbYcf`a cfYUWt`bfg`YI WYX`) \$2\$2\$2d`YUgYYI d`Ujb" `ZUdd`]WV`Yzdfcj]XY`W`bglfi W`cb`U` cf]nU`cb`UbX`DG7`XcW`Yh number.

(343): New main additions

(345): Services adds outside construction contract

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

g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.

g If more than one depreciation rate is used, report the average rate in column (c).

g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)
SOURCE OF SUPPLY PLANT								
Structures and Improvements (311)	33,988	3.20%	4,606				38,594	2
Collecting and Impounding Reservoirs (312)	0						0	3
Lake, River and Other Intakes (313)	0						0	4
Wells and Springs (314)	318,249	2.90%	17,786				336,035	5
Supply Mains (316)	13,436	1.80%	424				13,860	6
Other Water Source Plant (317)	0						0	7
Total Source of Supply Plant	365,673		22,816	0	0	0	388,489	8
PUMPING PLANT								
Structures and Improvements (321)	675,881	3.20%	28,198				704,079	9
Other Power Production Equipment (323)	0						0	10
Electric Pumping Equipment (325)	331,325	4.40%	39,216	5,698			364,843	11
Diesel Pumping Equipment (326)	43,806	4.40%	609				44,415	12
Other Pumping Equipment (328)	84,687	4.40%	8,667				93,354	13
Total Pumping Plant	1,135,699		76,690	5,698	0	0	0	1,206,691
WATER TREATMENT PLANT								
Structures and Improvements (331)	310,295	3.20%	12,799				323,094	14
Sand or Other Media Filtration Equipment (332)	0						0	15
Membrane Filtration Equipment (333)	0						0	16
Other Water Treatment Equipment (334)	715,504	3.30%	54,415				769,919	17
Total Water Treatment Plant	1,025,799		67,214	0	0	0	0	1,093,013
TRANSMISSION AND DISTRIBUTION PLANT								
Structures and Improvements (341)	87,396	3.20%	4,105				91,501	18
Distribution Reservoirs and Standpipes (342)	678,167	1.90%	21,973				700,140	19
Transmission and Distribution Mains (343)	1,048,156	1.30%	99,213	36,840			1,110,529	20
Services (345)	422,171	2.90%	48,973	11,009			460,135	21
Meters (346)	1,067,758	5.50%	84,495	63,874			1,088,379	22

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

g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.

g If more than one depreciation rate is used, report the average rate in column (c).

g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	194,367	2.20%	18,138	8,220				204,285	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	3,498,015		276,897	119,943	0	0	0	3,654,969	30
GENERAL PLANT									
Structures and Improvements (390)	85,296	2.90%	3,469					88,765	32
Office Furniture and Equipment (391)	2,978	5.80%						2,978	33
Computer Equipment (391.1)	9,910	26.70%	816					10,726	34
Transportation Equipment (392)	82,382	13.30%	406					82,788	35
Stores Equipment (393)	0							0	36
Tools, Shop and Garage Equipment (394)	38,973	5.80%	232	5,562				33,643	37
Laboratory Equipment (395)	0							0	38
Power Operated Equipment (396)	0							0	39
Communication Equipment (397)	0							0	40
SCADA Equipment (397.1)	211,538	9.20%	1,784					213,322	41
Miscellaneous Equipment (398)	0							0	42
Total General Plant	431,077		6,707	5,562	0	0	0	432,222	43
Total accum. prov. directly assignable	6,456,263		450,324	131,203	0	0	0	6,775,384	44
Common Utility Plant Allocated to Water Department	0							0	45
TOTAL ACCUM, PROV, FOR DEPRECIATION	6,456,263		450,324	131,203	0	0	0	6,775,384	46

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.

g If more than one depreciation rate is used, report the average rate in column (c).

g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)
SOURCE OF SUPPLY PLANT								1
Structures and Improvements (311)	0							0
Collecting and Impounding Reservoirs (312)	0							2
Lake, River and Other Intakes (313)	0							3
Wells and Springs (314)	0							4
Supply Mains (316)	0							5
Other Water Source Plant (317)	0							6
Total Source of Supply Plant	0		0	0	0	0	0	8
PUMPING PLANT								9
Structures and Improvements (321)	0							10
Other Power Production Equipment (323)	0							11
Electric Pumping Equipment (325)	3,300	4.40%	330					3,630
Diesel Pumping Equipment (326)	0							12
Other Pumping Equipment (328)	0							13
Total Pumping Plant	3,300		330	0	0	0	0	14
WATER TREATMENT PLANT								15
Structures and Improvements (331)	0							16
Sand or Other Media Filtration Equipment (332)	0							17
Membrane Filtration Equipment (333)	0							18
Other Water Treatment Equipment (334)	0							19
Total Water Treatment Plant	0		0	0	0	0	0	20
TRANSMISSION AND DISTRIBUTION PLANT								21
Structures and Improvements (341)	0							22
Distribution Reservoirs and Standpipes (342)	0							23
Transmission and Distribution Mains (343)	967,772	1.30%	65,894					24
Services (345)	326,784	2.90%	27,597					25
Meters (346)	0							26
								27

Water Accumulated Provision for Depreciation - Plant Financed by Contributions

g Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.

g If more than one depreciation rate is used, report the average rate in column (c).

g Enter depreciation rates in decimal form. For example, enter 6.75% as 0.0675

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	Book Cost of Plant Retired (e)	Cost of Removal (f)	Salvage (g)	Adjustments Increase or (Decrease) (h)	Balance End of Year (i)	
Hydrants (348)	187,262	2.20%	14,237					201,499	28
Other Transmission and Distribution Plant (349)	0							0	29
Total Transmission and Distribution Plant	1,481,818		107,728	0	0	0	0	1,589,546	30
GENERAL PLANT									
Structures and Improvements (390)	0							0	31
Office Furniture and Equipment (391)	0							0	32
Computer Equipment (391.1)	0							0	33
Transportation Equipment (392)	0							0	34
Stores Equipment (393)	0							0	35
Tools, Shop and Garage Equipment (394)	0							0	36
Laboratory Equipment (395)	0							0	37
Power Operated Equipment (396)	0							0	38
Communication Equipment (397)	0							0	39
SCADA Equipment (397.1)	0							0	40
Miscellaneous Equipment (398)	0							0	41
Total General Plant	0		0	0	0	0	0	0	42
Total accum. prov. directly assignable	1,485,118		108,058	0	0	0	0	1,593,176	43
Common Utility Plant Allocated to Water Department	0							0	44
TOTAL ACCUM, PROV, FOR DEPRECIATION	1,485,118		108,058	0	0	0	0	1,593,176	45

Age of Water Mains

g If asset management, capital improvement, or other infrastructure-related documents are not available, the utility should consult other potential sources of information: the year the utility was formed, year of initial build-out area, year in which new developments, subdivisions, etc. were added. This information can be used to develop estimated figures.

g If pipe diameter value is between those offered in the column, choose the diameter that is closest to the actual value.

g Report all pipe larger than 12 in diameter in the 12+ category.

Pipe Size (a)	Feet of Main											Total (m)
	pre-1900 (b)	1901-1920 (c)	1920-1940 (d)	1941-1960 (e)	1961-1970 (f)	1971-1980 (g)	1981-1990 (h)	1991-2000 (i)	2001-2010 (j)	2011-2020 (k)	2021-2030 (l)	
4.000			290	306				68				664
6.000			3,071	5,680	7,247	13,130	1,267	1,560	1,108	2,262	372	35,697
8.000			3,057	8,570	10,543	31,760	16,731	18,060	42,085	29,247	6,831	166,884
10.000			1,621	4,522		1,105	1,517	1,526	7,474	2,898	0	20,663
12.000			70		2,653	10,295	13,276	12,480	26,824	20,061	6,100	91,759
16.000						3,520	677	1,663	331		2	6,193
Total	0	0	8,109	19,078	20,443	59,810	33,468	35,357	77,822	54,468	13,305	321,860

Describe source of information used to develop data:

Information was taken from our new system map

Sources of Water Supply - Statistics

- g For Raw Water Withdrawn, use metered volume of untreated water withdrawn from the source.
- g For Finished Water Pumped, use metered volume of water pumped, adjusted for known meter errors. Describe known meter errors in Notes Section.
- g If Finished Water is not metered, use Raw Water Withdrawn and subtract estimated water used in treatment.

Month (a)	Sources of Water Supply (000's gal)						Total Gallons Entering Distribution	
	Raw Water Withdrawn		Finished Water Pumped		Purchased Water (Imported)			
	Ground Water (b)	Surface Water (c)	Ground Water (d)	Surface Water (e)	Ground Water (f)	Surface Water (g)		
January	48,098	0	46,992	0	0	0	46,992 1	
February	45,190	0	43,997	0	0	0	43,997 2	
March	48,292	0	47,416	0	0	0	47,416 3	
April	49,843	0	48,818	0	0	0	48,818 4	
May	54,486	0	53,239	0	0	0	53,239 5	
June	51,188	0	50,282	0	0	0	50,282 6	
July	57,630	0	56,472	0	0	0	56,472 7	
August	56,533	0	54,870	0	0	0	54,870 8	
September	55,160	0	53,965	0	0	0	53,965 9	
October	54,345	0	52,830	0	0	0	52,830 10	
November	50,187	0	48,878	0	0	0	48,878 11	
December	51,411	0	50,340	0	0	0	50,340 12	
TOTAL	622,363	0	608,099	0	0	0	608,099 13	

Water Audit and Other Statistics

g Where possible, report actual metered values. If water uses are not metered, estimate values for each line based on best available information. For assistance, refer to AWWA M36 Manual . *Water Audits and Loss Control Programs*.

g For unbilled, unmetered gallons (line 16), include water used for system operation and maintenance and water used for non-regulated sewer utility.

g If gallons estimated due to theft, data, and billing errors is unknown, multiply net gallons entering distribution system (line 3) by .0025.

Description (a)	Value (b)	
WATER AUDIT STATISTICS		1
Finished Water pumped or purchased (000s)	608,099	2
Less: Gallons (000s) sold to wholesale customers (exported water)	0	3
Subtotal: Net gallons (000s) entering distribution system	608,099	4
Less: Gallons (000s) sold to retail customers (billed, metered)	474,267	6
Less: Gallons (000s) sold to retail customers (billed, unmetered)	0	7
Gallons (000s) of Non-Revenue Water	133,832	8
Gallons (000s) of unbilled-metered (including customer use to prevent freezing)	30,390	9
Gallons (000s) of unbilled-unmetered (including unmetered flushing, fire protection)	2,668	10
Subtotal: Unbilled Authorized Consumption	33,058	11
Total Water Loss	100,774	12
Gallons (000s) estimated due to unauthorized consumption (includes theft) default option	0	14
Gallons (000s) estimated due to data and billing errors	0	15
Gallons (000s) estimated due to customer meter under-registration	0	16
Subtotal Apparent Losses	0	17
Gallons (000s) estimated due to reported leakage (mains, services, hydrants, overflows)	33,058	18
Gallons (000s) estimated due to unreported and background leakage	67,716	19
Subtotal Real Losses (leakage)	100,774	20
Non-Revenue Water as percentage of net water supplied	22%	21
Total Water Loss as percentage of net water supplied	17%	22
OTHER STATISTICS		23
Maximum gallons (000s) pumped by all methods in any one day during reporting year	2,610	24
Date of maximum	06/19/2024	25
Cause of maximum		26
Summer demand plus water break		27
Minimum gallons (000s) pumped by all methods in any one day during reporting year	1,181	28
Date of minimum	03/29/2024	29
Total KWH used by the utility (including pumping, treatment facilities and other utility operations)	1,598,200	30
If water is purchased:		31
Vendor Name		32
Point of Delivery		33
Source of purchased water		34
Vendor Name (2)		35
Point of Delivery (2)		36
Source of purchased water (2)		37
Vendor Name (3)		38
Point of Delivery (3)		39
Source of purchased water (3)		40
Number of main breaks repaired this year	4	41
Number of service breaks repaired this year	4	42
Does the utility have an asset management plan?	Yes	43

Water Audit and Other Statistics

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

Sources of Water Supply - Well Information

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

Utility Name/ID for Well (a)	DNR Well ID (b)	Depth (feet) (c)	Casing Diameter (inches) (d)	Yield Per Day (gallons) (e)	In Service? (f)	
DOYLE/1	1	750	12	1,800,000	Yes	1
EVERGREEN/4	4	615	19	1,728,000	Yes	2
WASHINGTON/3	3	805	12	1,872,000	Yes	3
5,400,000						4

Sources of Water Supply - Intake Information

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

Pumping & Power Equipment

Identification (a)	Location (b)	DNR Well Id (c)	Primary Purpose (d)	Pump				Pump Motor or Standby Engine				
				Primary Destinatio n (e)	Year Installed (f)	Type (g)	Actual Capacity (gpm) (h)	Year Installed (i)	Year Actual Capacity Determined (j)	Type (k)	Horse- power (l)	
BOOSTER #1	WELL HOUSE #1		Booster	Distribution	2007	Vertical Turbine	1,050	2017	2017	Electric	100	1
BOOSTER #2	WELL HOUSE #1		Booster	Distribution	2007	Vertical Turbine	1,050	2017	2017	Electric	100	2
BOOSTER #3	PUMP HOUSE #2		Booster	Distribution	1992	Vertical Turbine	1,100	1992	1992	Electric	75	3
BOOSTER #4	PUMP HOUSE #2		Booster	Distribution	2014	Vertical Turbine	1,100	2014	2014	Electric	75	4
BOOSTER #5	WELL HOUSE #4		Booster	Distribution	2018	Vertical Turbine	1,200	2001	2001	Electric	100	5
BOOSTER #6	WELL HOUSE #4		Booster	Distribution	2011	Vertical Turbine	1,200	2001	2001	Electric	100	6
WELL 1	DOYLE		Primary	Reservoir	2017	Vertical Turbine	1,400	1997	1997	Electric	200	7
WELL 3	WASHINGTON		Primary	Reservoir	2021	Vertical Turbine	1,300	1992	1992	Electric	200	8
WELL 4	EVERGREEN		Primary	Reservoir	2018	Vertical Turbine	1,100	2009	2009	Electric	200	9

Reservoirs, Standpipes and Elevated Tanks

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

Facility Name (a)	Facility ID Site Code (b)	Year Constructed (c)	Type (d)	Primary Material (e)	Elevation Difference in Feet (f)	Total Capacity In Gallons (g)	
RESERVOIR ONE	R1	1979	Reservoir	Concrete	0	300,000	1
RESERVOIR THREE	R3	2001	Reservoir	Concrete	0	500,000	2
RESERVOIR TWO	R2	1992	Reservoir	Concrete	0	250,000	3
TANK THREE	T3	2002	Elevated Tank	Steel	150	300,000	4
TANK TWO	T2	1967	Elevated Tank	Steel	150	250,000	5

Water Treatment Plant

g Provide a generic description for (a). Do not give specific address of location.

g Please select all that apply for (d) and (e). If Other is selected please explain in Notes (h).

g Please identify the point of application for each treatment plant for (g). For example, please list each well or central treatment facility served by this unit.

Unit Description (a)	Year Constructed (b)	Rated Capacity (mgd) (c)	Disinfection (d)	Additional Treatment (e)	Fluoridated (f)	Point of Application (g)	Notes (h)
RESERVOIR ONE	2017	1	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input checked="" type="checkbox"/> Ion Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nitrate Removal <input type="checkbox"/> Radium Removal <input checked="" type="checkbox"/> Corrosion <input type="checkbox"/> Other	No	Wellhouse	1
RESERVOIR THREE	2001	1	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input checked="" type="checkbox"/> Ion Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nitrate Removal <input type="checkbox"/> Radium Removal <input checked="" type="checkbox"/> Corrosion <input type="checkbox"/> Other	No	Wellhouse	2
RESERVOIR TWO	1952	1	<input type="checkbox"/> Ultraviolet Light <input checked="" type="checkbox"/> Liquid Chlorine <input type="checkbox"/> Gas Chlorine <input type="checkbox"/> Ozone <input type="checkbox"/> Other <input type="checkbox"/> None	<input type="checkbox"/> Flocculation/Sedimentation <input type="checkbox"/> Sand Filtration <input type="checkbox"/> Activated Carbon Filtration <input type="checkbox"/> Membrane Filtration <input checked="" type="checkbox"/> Ion Exchange <input type="checkbox"/> Iron/Manganese <input type="checkbox"/> Nitrate Removal <input type="checkbox"/> Radium Removal <input checked="" type="checkbox"/> Corrosion <input type="checkbox"/> Other	No	Wellhouse	3

Water Mains

g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.

g Explain all reported adjustments as a schedule footnote.

g For main additions reported in column (e), as a schedule footnote:
 Explain how the additions were funded.
 Also report the amount assessed and the feet of main recorded under this method.
 If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.

g Report all pipe larger than 1 1/2" diameter in the 1 1/2" category.

Pipe Material (a)	Main Function (b)	Diameter (inches) (c)	First of Year (d)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)
				Added During Year (e)	Retired During Year (f)			
Other Metal	Distribution	4	576				576	1
Other Plastic	Distribution	4	88				88	2
Other Metal	Distribution	6	32,592	0	20		32,572	3
Other Plastic	Distribution	6	3,020	82	9		3,093	4
Other Metal	Distribution	8	14,755				14,755	5
Other Plastic	Distribution	8	146,053	1,778	248		147,583	6
Other Metal	Distribution	10	6,378				6,378	7
Other Plastic	Distribution	10	14,285				14,285	8
Other Metal	Distribution	12	6,983				6,983	9
Other Plastic	Distribution	12	82,115	54	54		82,115	10
Other Metal	Distribution	16	4,573				4,573	11
Other Plastic	Distribution	16	1,620				1,620	12
Total Within Municipality			313,038	1,914	331		314,621	13
Other Plastic	Distribution	6	32				32	14
Other Plastic	Distribution	8	4,546				4,546	15
Other Plastic	Distribution	12	2,660				2,660	16
Total Outside Municipality			7,238				7,238	17
Total Utility			320,276	1,914	331		321,859	18

Water Mains

- g Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
- g Explain all reported adjustments as a schedule footnote.
- g For main additions reported in column (e), as a schedule footnote:
 - Explain how the additions were funded.
 - Also report the amount assessed and the feet of main recorded under this method.
 - If installed by a developer, explain the basis of recording the cost of the additions, the total amount, and the feet of main recorded under this method.
- g Report all pipe larger than 1 1/2" diameter in the 1 1/2" category.

Water Mains (Page W-21)

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

All additions were financed with cash obtained from the current year GO promissory notes issued.

Utility-Owned Water Service Lines

g The utility's service line is the pipe from the main to and through the curb stop.

g Explain all reported adjustments as a schedule footnote.

g Report in column (h) the number of utility-owned service lines included in columns (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.

g For service lines added during the year in column (d), as a schedule footnote:
 Explain how the additions were financed.
 If assessed against property owners, explain the basis of the assessments.
 If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of service lines recorded under this method.
 If any were financed by application of Cz-1, provide the total amount recorded and the number of service lines recorded under this method.

g Report service lines separately by diameter and pipe materials.

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments		End of Year (g)	NOT in Use at End of Year (h)
					Increase or (Decrease) (f)	End of Year (g)		
Lead	0.625	126	0	0	(11)	115	0	1
Copper	0.750	92	0	4	273	361	0	2
Copper	1.000	2,564	0	20	(340)	2,204	54	3
Other Plastic	1.000	857	22	0	(306)	573	6	4
Copper	1.250	1	0	0	(1)	0	0	5
Other Plastic	1.250	245	41	0	233	519	0	6
Copper	1.500	87	0	0	(78)	9	4	7
Other Plastic	1.500	20	0	0	2	22	0	8
Copper	2.000	18	0	0	17	35	0	9
Other Plastic	2.000	27	0	0	1	28	2	10
Ductile Iron, Lined (late 1960's to present)	3.000	4	0	0	(4)	0	0	11
Ductile Iron, Lined (late 1960's to present)	4.000	6	0	0	0	6	0	12
Other Plastic	4.000	2	1	0	0	3	0	13
Ductile Iron, Lined (late 1960's to present)	6.000		0	0	12	12	0	14
Other Plastic	6.000	14	0	0	10	24	0	15
Ductile Iron, Lined (late 1960's to present)	8.000		0	0	2	2	0	16
Other Plastic	8.000	5	0	0	10	15	0	17
Ductile Iron, Lined (late 1960's to present)	10.000		0	0	1	1	0	18
Other Plastic	10.000	1	0	0	7	8	0	19
Utility Total		4,069	64	24	(172)	3,937	66	20

Utility-Owned Water Service Lines

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

Utility-Owned Water Service Lines (Page W-22)

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

Additions were financed with \$48,009 of cash on hand and \$145,479 by contractors.

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

Service audit completed of all services street by street, resulting in the adjustments made.

Meters

g Include in Columns (b-f) meters in stock as well as those in service.
 g 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.
 g Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
 g Totals by size in Column (f) should equal same size totals in Column (s).
 g Explain all reported adjustments as schedule footnote.
 g Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters**Classification of All Meters at End of Year by Customers**

Size of Meter	First of Year	Added During Year	Retired During Year	Adjust. Increase or Decrease	End of Year	Tested During Year	Residential	Commercial	Industrial	Public Authority	Multifamily Residential	Irrigation	Wholesale	Inter-Departmental	Utility Use	Additional Meters	In Stock	Total	
(a)	(b)	(c)	(d)	(e)	(f)	(g)	(h)	(i)	(j)	(k)	(l)	(m)	(n)	(o)	(p)	(q)	(r)	(s)	
5/8	4,797	701	465		5,033	26	4,229	315	9	11	3					5	461	5,033	
1	77	18	12		83	13	4	55	5	2	2					2	13	83	
1 1/2	71	1	3		75	17	1	22	3	6	35					6	2	75	
2	31	1	1	3	34	9		10	3	9	7					4	1	34	
3	15				15	15		2	3	4	5					1		15	
4	12				12	12			7	1	3					1		12	
6	1			1	2	2			1							1		2	
8	1				1	1				1								1	
Total	5,005	721	478	7	5,255	95	4,234	404	31	34	55					1	19	477	5,255

1. Indicate your residential meter replacement schedule:

Meters tested once every 10 years and replaced as needed

All meters replaced within 20 years of installation

Other schedule as approved by PSC

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

Manually - inside the premises or remote register

Automatic meter reading (AMR), drive or walk by technology, wand or touchpad (# of meter: 3333)

Advanced Metering Infrastructure (AMI) - fixed network (# of meter: 1444)

Other

Meters

- g Include in Columns (b-f) meters in stock as well as those in service.
- g 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.
- g Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- g Totals by size in Column (f) should equal same size totals in Column (s).
- g Explain all reported adjustments as schedule footnote.
- g Do not include station meters in the meter inventory used to complete these tables.

Meters

- g Include in Columns (b-f) meters in stock as well as those in service.
- g 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.
- g Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections
- g Totals by size in Column (f) should equal same size totals in Column (s).
- g Explain all reported adjustments as schedule footnote.
- g Do not include station meters in the meter inventory used to complete these tables.

Meters (Page W-23)

Adjustments are nonzero for one or more meter sizes, please explain.

Error in Additional meters prior years.

Wisconsin Administrative Code requires that meters 1 1/2 and 2 inches be tested or replaced every 4 years. You did not meet these requirements. Please explain your program for testing and replacing meters.

Additional meters have not been historically tested at the Village, but they will begin testing the meters in 2025.

Hydrants and Distribution System Valves

g Distinguish between fire and flushing hydrants by lead size.
 Fire hydrants normally have a lead size of 6 inches or greater.
 Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.

g Explain all reported adjustments in the schedule footnotes.

g Report fire hydrants as within or outside the municipal boundaries.

g Number of hydrants operated during year means: opened and water withdrawn.

g Number of distribution valves operated during year means: fully opened and closed (exercised).

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire - Outside Municipality	50				50	1
Fire - Within Municipality	612	8	4		616	2
Total Fire Hydrants	662	8	4	0	666	3
Flushing Hydrants	0				0	4

NR810.13(2)(a) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of Hydrants operated during year	1,335
Number of Distribution System Valves end of year	1,216
Number of Distribution Valves operated during Year	843

List of All Station and Wholesale Meters

g Definition of Station Meter is any meter in service not used to measure customer consumption.

g Definition of Wholesale Meter is any meter used to measure sales to other utilities.

g Retail customer meters should not be included in this inventory.

Purpose (a)	Meter Size (inches) (b)	Location or Description (c)	Type (d)	Date of Last Meter Test (e)	
Station Meter	8	Well # 4	Magnetic	09/03/2024	1
Station Meter	10	Well # 3	Magnetic	09/04/2024	2
Station Meter	12	Well # 1	Magnetic	09/08/2024	3

Water Conservation Programs

g List all water conservation-related expenditures for the reporting year. Include administrative costs, customer outreach and education, other program costs, and payments for rebates and other customer incentives. Do not include leak detection, other water loss program costs.

g If the Commission has approved conservation program expenses, these should be charged to Account 186. Otherwise, these expenses are reported in Account 906 on Schedule W-05 (Account 691 for class D utilities).

Item Description (a)	Expenditures (b)	Number of Rebates (c)	Water Savings Gallons (d)	
Administrative and General Expenses				1
Program Administration	0	0	0	2
Customer Outreach & Education	0	0	0	3
Other Program Costs	0	0	0	4
Total Administrative and General Expenses	0	0	0	5
Customer Incentives				6
Residential Toilets	0	0	0	7
Multifamily/Commercial Toilets	0	0	0	8
Faucets	0	0	0	9
Showerheads	0	0	0	10
Clothes Washers	0	0	0	11
Dishwashers	0	0	0	12
Smart Irrigation Controller	0	0	0	13
Commercial Pre-Rinse Spray Valves	0	0	0	14
Cost Sharing Projects (Nonresidential Customers)	0	0	0	15
Customer Water Audits	0	0	0	16
Other Incentives	0	0	0	17
Total Customer Incentives	0	0	0	18
TOTAL CONSERVATION	0	0	0	19

Water Customers Served

g List the number of customer accounts in each municipality for which your utility provides retail general service. Do not include wholesale customers or fire protection accounts.

g Per Wisconsin state statute, a city, village, town or sanitary district owning water plant or equipment may serve customers outside its corporate limits, including adjoining municipalities. For purposes of this schedule, customers located ^{Within Muni Boundary} refers to those located inside the jurisdiction that owns the water utility.

Municipality (a)	Customers End of Year (b)
Appleton (City)	64
Kaukauna (City)	3
Little Chute (Village) **	4,689
Total - Outagamie County	4,756
Total - Customers Served	4,756
Total - Outside Muni Boundary	67
Total - Within Muni Boundary **	4,689

** = Within municipal boundary

Privately-Owned Water Service Lines

g The privately owned service line is the pipe from the curb stop to the meter.
 g Explain all reported adjustments in columns(f) as a schedule footnote.
 g Report in column (h) the number of privately-owned service lines included in column (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
 g Separate reporting of service lines by diameter and pipe material.

Pipe Material (a)	Diameter (inches) (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Customer Owned Service Laterals Not in Use at End of Year (h)	Replaced During Year Using Financial Assistance from Utility (i)
Lead	0.750	952		1	(49)	902		1
Copper	0.750	274			363	637		2
HDPE	1.000	256	1		(214)	43	6	3
Copper	1.000	2,046			(276)	1,770	234	4
Other Plastic	1.250	164	41		18	223		5
HDPE	1.500	16			(15)	1		6
Copper	1.500	149			(129)	20	4	7
HDPE	2.000	30			(14)	16	2	8
Copper	2.000	12			16	28		9
Ductile Iron, Lined (late 1960's to present)	4.000	5			1	6		10
PVC	4.000				3	3		11
Ductile Iron, Lined (late 1960's to present)	6.000	12				12		12
PVC	6.000	24				24		13
Ductile Iron, Lined (late 1960's to present)	8.000	2				2		14
PVC	8.000	4			11	15		15
Ductile Iron, Lined (late 1960's to present)	10.000	1				1		16
PVC	10.000	1			7	8		17
Utility Total		3,948	42	1	(278)	3,711	246	18

Water Residential Customer Data - Disconnection, Arrears, and Tax Roll

- g For disconnection notices sent to residential customers for non-payment, report only the 10-day disconnection notice (e.g., printed on bill, separate mailed notice, etc.) for residential customers, and do not count subsequent reminders, such as 5-day notices, door tags or other personal contact attempts.
- g For residential customers, include any account that includes a service being used primarily for residential living, including multifamily residential.
- g For residential arrears, include billed amounts past due and unpaid.
- g For residential arrears, include billed amounts past due and unpaid.

Description (a)	Amount (b)
Disconnection Notices	
1. Total number of disconnection notices sent to residential customers for non-payment as of March 31	0
2. Total number of disconnection notices sent to residential customers for non-payment as of June 30	0
3. Total number of disconnection notices sent to residential customers for non-payment as of September 30	0
4. Total number of disconnection notices sent to residential customers for non-payment as of December 31	0
Disconnects	
1. Total number of residential disconnections of service performed for non-payment as of March 31	0
2. Total number of residential disconnections of service performed for non-payment as of June 30	0
3. Total number of residential disconnections of service performed for non-payment as of September 30	0
4. Total number of residential disconnections of service performed for non-payment as of December 31	0
Arrears (Customers)	
1. Total number of residential customers with arrears as of March 31	342
2. Total number of residential customers with arrears as of June 30	355
3. Total number of residential customers with arrears as of September 30	340
4. Total number of residential customers with arrears as of December 31	360
Arrears (Dollar Amounts)	
1. Total dollar amount of residential customer arrears as of March 31	18,539
2. Total dollar amount of residential customer arrears as of June 30	23,920
3. Total dollar amount of residential customer arrears as of September 30	28,818
4. Total dollar amount of residential customer arrears as of December 31	10,837
Tax Roll	
1. Total number of residential customers with arrears placed on the tax roll	119
2. Total dollar amount of residential arrears placed on the tax roll	19,406
Footnotes	No