



3013 (02-02-05)

ANNUAL REPORT

OF

Name: APPLETON WATER DEPT

Principal Office: 100 N. APPLETON STREET
P.O. BOX 2519
APPLETON, WI 54913-2519

For the Year Ended: DECEMBER 31, 2005

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

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-05
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Meters	W-23
Hydrants and Distribution System Valves	W-24
Water Operating Section Footnotes	W-25

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: APPLETON WATER DEPT

Utility Address: 100 N. APPLETON STREET

P.O. BOX 2519

APPLETON, WI 54913-2519

When was utility organized? 12/1/1911

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LISA MAERTZ

Title: FINANCE DIRECTOR

Office Address:

100 N. APPLETON STREET

P.O. BOX 2519

APPLETON, WI 54913-2519

Telephone: (920) 832 - 6442

Fax Number: (920) 832 - 6044

E-mail Address: lisa.maertz@appleton.org

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: mlavold@virchowkrause.com

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

Name: EDWARD BARANOWSKI

Title: CHAIRPERSON

Office Address:

100 NORTH APPLETON STREET

P.O. BOX 2519

APPLETON, WI 54913-2519

Telephone: (920) 832 - 6442

Fax Number: (920) 832 - 6044

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: jandres@virchowkrause.com

Date of most recent audit report: 3/23/2006

Period covered by most recent audit: 2005

Names and titles of utility management including manager or superintendent:

Name: MICHAEL BUETTNER

Title: DEPUTY DIRECTOR OF UTILITIES

Office Address:

2281 MANITOWOC ROAD
MENASHA, WI 54952-9411

Telephone: (920) 997 - 4219

Fax Number: (920) 997 - 3240

E-mail Address: michaelbuettner@appleton.org

Name of utility commission/committee: UTILITIES COMMITTEE

Names of members of utility commission/committee:

- MR EDWARD BARANOWSKI, CHAIRPERSON
- MR JEFFREY JIRSCHLE
- MR AMY JOZWIAK
- MR CATHY SPEARS
- MR PETER STUECK

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	14,251,543	14,143,690	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	5,758,665	5,173,126	2
Depreciation Expense (403)	2,579,983	2,499,710	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,173,414	1,060,099	5
Total Operating Expenses	9,512,062	8,732,935	
Net Operating Income	4,739,481	5,410,755	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	4,739,481	5,410,755	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	7,555	7
Income from Nonutility Operations (417)	6,964	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	163,471	189,724	10
Miscellaneous Nonoperating Income (421)	741,114	944,178	11
Total Other Income	911,549	1,141,457	
Total Income	5,651,030	6,552,212	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(93,345)	(93,345)	12
Other Income Deductions (426)	267,474	253,335	13
Total Miscellaneous Income Deductions	174,129	159,990	
Income Before Interest Charges	5,476,901	6,392,222	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	3,204,008	3,173,139	14
Amortization of Debt Discount and Expense (428)	63,015	60,281	15
Amortization of Premium on Debt--Cr. (429)	7,495	6,229	16
Interest on Debt to Municipality (430)	(12,471)	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	50,771	0	19
Total Interest Charges	3,196,286	3,227,191	
Net Income	2,280,615	3,165,031	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	36,949,293	33,851,693	20
Balance Transferred from Income (433)	2,280,615	3,165,031	21
Miscellaneous Credits to Surplus (434)	12,704	0	22
Miscellaneous Debits to Surplus--Debit (435)	33,776	67,431	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	39,208,836	36,949,293	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	14,251,543		14,251,543	1
Total (Acct. 400):	14,251,543	0	14,251,543	
Operation and Maintenance Expense (401-402):				
Derived	5,758,665		5,758,665	2
Total (Acct. 401-402):	5,758,665	0	5,758,665	
Depreciation Expense (403):				
Derived	2,579,983		2,579,983	3
Total (Acct. 403):	2,579,983	0	2,579,983	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	1,173,414		1,173,414	5
Total (Acct. 408):	1,173,414	0	1,173,414	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	4,739,481	0	4,739,481	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
MISCELLANEOUS	6,964		6,964	9
Total (Acct. 417):	6,964	0	6,964	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INVESTMENT INCOME	163,471	0	163,471 11
Total (Acct. 419):	163,471	0	163,471
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		736,293	736,293 12
GAIN ON ASSET DISPOSAL	4,821	0	4,821 13
Total (Acct. 421):	4,821	736,293	741,114
TOTAL OTHER INCOME:	175,256	736,293	911,549

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(93,345)		(93,345) 14
NONE	0	0	0 15
Total (Acct. 425):	(93,345)	0	(93,345)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		267,474	267,474 16
NONE	0	0	0 17
Total (Acct. 426):	0	267,474	267,474
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(93,345)	267,474	174,129

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	3,204,008		3,204,008 18
Total (Acct. 427):	3,204,008	0	3,204,008
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	23,423		23,423 19
AMORTIZATION OF LOSS ON ADVANCE REFUNDING	39,592		39,592 20
Total (Acct. 428):	63,015	0	63,015
Amortization of Premium on Debt--Cr. (429):			
PREMIUM ON DEBT ISSUANCE	7,495		7,495 21
Total (Acct. 429):	7,495	0	7,495
Interest on Debt to Municipality (430):			
Derived	(12,471)		(12,471) 22
Total (Acct. 430):	(12,471)	0	(12,471)

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
CAPITALIZED INTEREST	50,771		50,771 24
Total (Acct. 432):	50,771	0	50,771
TOTAL INTEREST CHARGES:	3,196,286	0	3,196,286
NET INCOME:	1,811,796	468,819	2,280,615
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	23,822,299	13,126,994	36,949,293 25
Total (Acct. 216):	23,822,299	13,126,994	36,949,293
Balance Transferred from Income (433):			
Derived	1,811,796	468,819	2,280,615 26
Total (Acct. 433):	1,811,796	468,819	2,280,615
Miscellaneous Credits to Surplus (434):			
TRANSFER FROM CITY OF APPLETON - CAPITAL PROJE	12,704	0	12,704 27
Total (Acct. 434):	12,704	0	12,704
Miscellaneous Debits to Surplus--Debit (435):			
TRANSFER TO CITY OF APPLETON - ADMINISTRATION	13,800	0	13,800 28
TRANSFER TO CITY OF APPLETON - CEA VEHICLES	19,976	0	19,976 29
Total (Acct. 435)--Debit:	33,776	0	33,776
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	25,613,023	13,595,813	39,208,836

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <p>1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	14,251,543	0	0	0	14,251,543	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	5,348				5,348	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	14,246,195	0	0	0	14,246,195	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,576,737	(69,902)	1,506,835	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses		69,902	69,902	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	158,698		158,698	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	1,735,435	0	1,735,435	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	38.7	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	123,251,159	118,487,154	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	20,110,902	17,307,252	2
Net Utility Plant	103,140,257	101,179,902	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	103,140,257	101,179,902	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	31,576	56,454	8
Special Funds (125-128)	8,392,268	7,627,662	9
Total Other Property and Investments	8,423,844	7,684,116	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)			10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	3,085,995	3,246,156	15
Other Accounts Receivable (143)	5,766	13,531	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	200,456	162,733	18
Materials and Supplies (151-163)	286,999	281,436	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	111,107	102,542	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,690,323	3,806,398	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	315,558	338,664	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	315,558	338,664	
Total Assets and Other Debits	115,569,982	113,009,080	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	3,325,623	3,008,931	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	39,208,836	36,949,293	28
Total Proprietary Capital	42,534,459	39,958,224	
LONG-TERM DEBT			
Bonds (221-222)	66,090,000	65,935,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	480,000	770,000	31
Total Long-Term Debt	66,570,000	66,705,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	3,118,631	3,101,705	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	3,087	5,087	35
Taxes Accrued (236)	1,073,371	940,728	36
Interest Accrued (237)	39,395	40,176	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	410,426	423,471	41
Total Current and Accrued Liabilities	4,644,910	4,511,167	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	140,398	61,129	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	1,680,215	1,773,560	44
Total Deferred Credits	1,820,613	1,834,689	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)		0	47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	115,569,982	113,009,080	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	118,487,154	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	105,886,275	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	16,439,714	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)	95,011				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	830,159				9
Total Utility Plant	123,251,159	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	17,586,831	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,524,071	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	20,110,902	0	0	0	
Net Utility Plant	103,140,257	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION 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):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	15,024,522				15,024,522	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	2,579,983				2,579,983	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	198,972				198,972	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	21,678				21,678	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	2,800,633	0	0	0	2,800,633	16
Debits during year						17
Book cost of plant retired	225,108				225,108	18
Cost of removal	13,216				13,216	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	238,324	0	0	0	238,324	25
Balance end of year (111.1)	17,586,831	0	0	0	17,586,831	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,282,730				2,282,730	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	267,474				267,474	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	267,474	0	0	0	267,474	16
Debits during year						17
Book cost of plant retired	15,281				15,281	18
Cost of removal	10,852				10,852	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	26,133	0	0	0	26,133	25
Balance end of year (111.1)	2,524,071	0	0	0	2,524,071	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	286,999	281,436
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	<u>286,999</u>	<u>281,436</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 G.O. NOTE	213	428	74	1
1997 G.O. NOTE	844	428	694	2
1998 REVENUE REFUNDING BONDS	6,668	428	29,549	3
2000 REVENUE REFUNDING BONDS	4,630	428	37,921	4
2001 REVENUE REFUNDING BONDS	39,592	428	118,776	5
2002 REVENUE BONDS	6,008	428	41,997	6
2003 REVENUE BONDS	4,375	428	47,323	7
2005 REVENUE BONDS	685	428	39,224	8
Total			315,558	
Unamortized premium on debt (251)				
2001 REOFFERING PREMIUM	6,005	429	55,124	9
2005 PREMIUM	1,490	429	85,274	10
Total			140,398	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	3,008,931	1
Changes during year (explain):		
TIF DISTRICT AND CITY OF APPLETON	316,692	2
Balance end of year	<u>3,325,623</u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE REFUNDING BONDS 1998	12/01/1998	01/01/2014	3.95%	3,010,000	1
REVENUE BONDS 2000	10/15/2000	01/01/2020	5.20%	2,730,000	2
REVENUE REFUNDING BONDS 2001	10/01/2001	01/01/2022	5.00%	48,355,000	3
REVENUE BONDS 2002	12/20/2002	01/01/2018	3.99%	4,690,000	4
REVENUE BONDS 2004	10/15/2004	01/01/2024	3.75%	3,635,000	5
REVENUE BONDS 2005	10/15/2005	01/01/2025	4.33%	3,670,000	6
Total Bonds (Account 221):				66,090,000	
Total Reacquired Bonds (Account 222)				0	7

Net amount of bonds outstanding December 31: 66,090,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
1997 G.O. Note	09/03/1997	04/01/2007	4.00%	165,000	1
2005 G.O. NOTE	03/15/2005	04/01/2007	3.50%	175,000	2
1996 G.O. Note	08/01/1996	10/01/2006	4.93%	140,000	3
Total for Account 224				480,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	940,728	1
Accruals:		
Charged water department expense	1,173,414	2
Charged electric department expense		3
Charged sewer department expense	44,224	4
Other (explain):		
NONE		5
Total Accruals and other credits	1,217,638	
Taxes paid during year:		
County, state and local taxes	940,728	6
Social Security taxes	132,386	7
PSC Remainder Assessment	11,881	8
Other (explain):		
NONE		9
Total payments and other debits	1,084,995	
Balance end of year	1,073,371	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
REVENUE BONDS - 2004	31,002	148,518	179,520	0	1
REVENUE REFUNDING BONDS - 1998	0	149,507	149,507	0	2
REVENUE BONDS - 2002	0	207,494	207,494	0	3
REVENUE BONDS - 2005		30,102	(4,086)	34,188	4
REVENUE BONDS - 2000	0	153,950	153,950	0	5
REVENUE REFUNDING BONDS - 2001	0	2,476,900	2,476,900	0	6
Subtotal	31,002	3,166,471	3,163,285	34,188	
Advances from Municipality (223)					
NONE	0			0	7
1996 G.O. Notes	4,955	(4,955)		0	8
1997 G.O. Notes	7,516	(7,516)		0	9
Subtotal	12,471	(12,471)	0	0	
Other Long-Term Debt (224)					
1996 G.O. NOTES	(1,562)	13,650	10,320	1,768	10
1997 G.O. NOTES	(1,735)	19,021	15,378	1,908	11
2005 G.O. NOTES		4,866	3,335	1,531	12
Subtotal	(3,297)	37,537	29,033	5,207	
Notes Payable (231)					
NONE	0			0	13
Subtotal	0	0	0	0	
Total	40,176	3,191,537	3,192,318	39,395	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	31,576	2
Total (Acct. 124):	31,576	
Sinking Funds (125):		
DEPRECIATION ACCOUNT	500,000	3
RESERVE ACCOUNT	6,893,618	4
REDEMPTION ACCOUNT	362,322	5
Total (Acct. 125):	7,755,940	
Depreciation Fund (126):		
NONE		6
Total (Acct. 126):	0	
Other Special Funds (128):		
CONSTRUCTION FUND	636,328	7
Total (Acct. 128):	636,328	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	3,085,995	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	3,085,995	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
MISCELLANEOUS ACCOUNTS RECEIVABLE	5,159	17
ACCOUNTS RECEIVABLE FROM LOCAL GOVERNMENT	607	18
Total (Acct. 143):	5,766	
Receivables from Municipality (145):		
TAX ROLL DELINQUENTS AND SPECIAL ASSESSMENTS PLACED ON THE TAX ROLL	200,456	19
Total (Acct. 145):	200,456	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		26
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	1,680,215	27
NONE		28
Total (Acct. 253):	1,680,215	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	104,259,414	0	0	0	104,259,414	1
Materials and Supplies	284,217	0	0	0	284,217	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	16,305,676	0	0	0	16,305,676	4
Customer Advances for Construction					0	5
Regulatory Liability	1,726,887	0	0	0	1,726,887	6
NONE					0	7
Average Net Rate Base	86,511,068	0	0	0	86,511,068	
Net Operating Income	4,739,481	0	0	0	4,739,481	8
Net Operating Income as a percent of						
Average Net Rate Base	5.48%	N/A	N/A	N/A	5.48%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	1,773,560	0	0	0	1,773,560	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	93,345	0	0	0	93,345	3
Other (specify):						
NONE					0	4
Balance End of Year	1,680,215	0	0	0	1,680,215	

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-18)

General footnotes

Row 3 - The utility received accrued interest from the new debt issue representing interest expense from the date of the bonds to the date the bond proceeds were received.

Rows 8 and 9 - Negative amounts were used to reclassify the accrued interest from account 223 to 224.

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

The receivable balance in account 145 represents delinquent customer accounts and special assessments placed on the tax roll and due from the municipality.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the City Council
Appleton Water Department
Appleton, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Water Utility, an enterprise fund of the City of Appleton as of December 31, 2005 and 2004, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2005 in the accompanying prescribed form.

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

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

/s/ VIRCHOW, KRAUSE AND COMPANY, LLP

Madison, Wisconsin
March 23, 2006

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	13,975,755	13,857,106	1
Total Sales of Water	13,975,755	13,857,106	
Other Operating Revenues			
Forfeited Discounts (470)	43,937	40,142	2
Miscellaneous Service Revenues (471)	15,547	8,608	3
Rents from Water Property (472)	92,880	121,960	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	123,424	115,874	6
Total Other Operating Revenues	275,788	286,584	
Total Operating Revenues	14,251,543	14,143,690	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	15,804	27,711	7
Pumping Expenses (620-633)	887,540	783,180	8
Water Treatment Expenses (640-652)	2,596,665	2,038,389	9
Transmission and Distribution Expenses (660-678)	1,216,831	1,321,178	10
Customer Accounts Expenses (901-905)	125,942	101,831	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	915,883	900,837	13
Total Operation and Maintenance Expenses	5,758,665	5,173,126	
Other Operating Expenses			
Depreciation Expense (403)	2,579,983	2,499,710	14
Amortization Expense (404-407)		0	15
Taxes (408)	1,173,414	1,060,099	16
Total Other Operating Expenses	3,753,397	3,559,809	
Total Operating Expenses	9,512,062	8,732,935	
NET OPERATING INCOME	4,739,481	5,410,755	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	39	1,911	26,756	2
Industrial				3
Total Unmetered Sales to General Customers (460)	39	1,911	26,756	
Metered Sales to General Customers (461)				
Residential	24,266	1,217,097	6,347,517	4
Commercial	1,710	500,140	2,059,347	5
Industrial	87	279,546	899,595	6
Total Metered Sales to General Customers (461)	26,063	1,996,783	9,306,459	
Private Fire Protection Service (462)	377		210,667	7
Public Fire Protection Service (463)	26,153		1,371,482	8
Other Sales to Public Authorities (464)	88	74,471	291,424	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	2	886,086	2,768,967	11
Interdepartmental Sales (467)				12
Total Sales of Water	52,722	2,959,251	13,975,755	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
GRAND CHUTE	METERING STATIONS	778,262	2,431,821	1
WAVERLY SANITARY DISTRICT	METERING STATIONS	107,824	337,146	2
Total		886,086	2,768,967	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	1,339,196	1
Wholesale fire protection billed	32,286	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	1,371,482	
Forfeited Discounts (470):		
Customer late payment charges	43,937	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	43,937	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS REVENUE (TURN ON CHARGE PERMITS)	6,725	7
DAMAGE TO CITY PROPERTY	8,822	8
Total Miscellaneous Service Revenues (471)	15,547	
Rents from Water Property (472):		
LEASE REVENUE	92,880	9
Total Rents from Water Property (472)	92,880	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	123,424	11
Other (specify): NONE		12
Total Other Water Revenues (474)	123,424	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	3,039	8,892	6
Maintenance of Structures and Improvements (611)	11,146	14,459	7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	1,619	4,360	9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
Total Source of Supply Expenses	15,804	27,711	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0		14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	429,646	358,410	17
Pumping Labor and Expenses (624)	317,199	301,168	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	140,695	109,834	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)		1,645	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)		12,123	25
Total Pumping Expenses	887,540	783,180	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	337,796	282,309	26
Chemicals (641)	744,385	717,726	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	1,374,459	884,224	28
Miscellaneous Expenses (643)	81,386	68,173	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)	3,670	11,433	32
Maintenance of Water Treatment Equipment (652)	54,969	74,524	33
Total Water Treatment Expenses	2,596,665	2,038,389	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	78,514	68,627	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)	176,040	169,878	36
Meter Expenses (663)	38,491	64,613	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	56,447	54,154	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	160,035	212,284	43
Maintenance of Transmission and Distribution Mains (673)	376,084	398,122	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	141,690	140,957	46
Maintenance of Meters (676)	48,881	65,911	47
Maintenance of Hydrants (677)	140,649	146,632	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	1,216,831	1,321,178	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	31,861	14,529	51
Customer Records and Collection Expenses (903)	88,732	83,509	52
Uncollectible Accounts (904)	5,349	3,793	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	125,942	101,831	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	85,924	67,735	56
Office Supplies and Expenses (921)	64,381	61,093	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	21,651	20,945	59
Property Insurance (924)	62,430	60,645	60
Injuries and Damages (925)	55,492	19,680	61
Employee Pensions and Benefits (926)	583,840	632,783	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	42,165	37,956	65
Rents (931)		0	66
Maintenance of General Plant (932)		0	67
Total Administrative and General Expenses	915,883	900,837	
Total Operation and Maintenance Expenses	5,758,665	5,173,126	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		1,073,371	940,728	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		44,224	40,468	2
Net property tax equivalent		1,029,147	900,260	
Social Security		132,386	141,206	3
PSC Remainder Assessment		11,881	18,633	4
Other (specify): NONE			0	5
Total tax expense		<u>1,173,414</u>	<u>1,060,099</u>	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Calumet	Outagamie	Winnebago		1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.199900	0.202100	0.199800		3
County tax rate	mills		4.497600	4.741000	5.640900		4
Local tax rate	mills		8.344100	8.435100	8.340200		5
School tax rate	mills		8.843700	8.940200	8.839600		6
Voc. school tax rate	mills		1.810900	1.830600	1.810000		7
Other tax rate - Local	mills		0.000000	0.000000	0.000000		8
Other tax rate - Non-Local	mills		0.000000	0.000000	0.000000		9
Total tax rate	mills		23.696200	24.149000	24.830500		10
Less: state credit	mills		1.036200	1.058100	1.250300		11
Net tax rate	mills		22.660000	23.090900	23.580200		12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.344100	8.435100	8.340200		14
Combined School Tax Rate	mills		10.654600	10.770800	10.649600		15
Other Tax Rate - Local	mills		0.000000	0.000000	0.000000		16
Total Local & School Tax	mills		18.998700	19.205900	18.989800		17
Total Tax Rate	mills		23.696200	24.149000	24.830500		18
Ratio of Local and School Tax to Total	dec.		0.801761	0.795308	0.764777		19
Total tax net of state credit	mills		22.660000	23.090900	23.580200		20
Net Local and School Tax Rate	mills		18.167915	18.364384	18.033599		21
Utility Plant, Jan. 1	\$	118,487,154	61,467,603	56,141,076	878,475		22
Materials & Supplies	\$	281,436	118,981	162,455	0		23
Subtotal	\$	118,768,590	61,586,584	56,303,531	878,475		24
Less: Plant Outside Limits	\$	55,811,373	55,123,742	687,631	0		25
Taxable Assets	\$	62,957,217	6,462,842	55,615,900	878,475		26
Assessment Ratio	dec.		0.938595	0.928464	0.939029		27
Assessed Value	\$	58,528,266	6,065,991	51,637,361	824,914		28
Net Local & School Rate	mills		18.167915	18.364384	18.033599		29
Tax Equiv. Computed for Current Year	\$	1,073,371	110,206	948,288	14,876		30
Tax Equivalent per 1994 PSC Report	\$	940,728					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	1,073,371					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. 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.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	430,132		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	1,995,686		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	2,425,818	0	
PUMPING PLANT			
Land and Land Rights (320)	43,384		12
Structures and Improvements (321)	4,790,133		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,696,475	4,067	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	74,791		20
Total Pumping Plant	6,604,783	4,067	
WATER TREATMENT PLANT			
Land and Land Rights (330)	997,370		21
Structures and Improvements (331)	19,709,351		22
Water Treatment Equipment (332)	19,883,951	43,663	23
Total Water Treatment Plant	40,590,672	43,663	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			430,132 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			1,995,686 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	2,425,818
PUMPING PLANT			
Land and Land Rights (320)			43,384 12
Structures and Improvements (321)			4,790,133 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			1,700,542 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)		(1)	74,790 20
Total Pumping Plant	0	(1)	6,608,849
WATER TREATMENT PLANT			
Land and Land Rights (330)			997,370 21
Structures and Improvements (331)		1	19,709,352 22
Water Treatment Equipment (332)	3,562		19,924,052 23
Total Water Treatment Plant	3,562	1	40,630,774

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. 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.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	58,179		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	5,444,597	2,998	26
Transmission and Distribution Mains (343)	31,114,515	2,392,848	27
Fire Mains (344)	0		28
Services (345)	2,327,504	256,390	29
Meters (346)	4,817,385	592,117	30
Hydrants (348)	2,434,012	165,919	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	46,196,192	3,410,272	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	3,622,400		34
Office Furniture and Equipment (391)	82,988		35
Computer Equipment (391.1)	13,552		36
Transportation Equipment (392)	6,246		37
Stores Equipment (393)	50,899		38
Tools, Shop and Garage Equipment (394)	131,278		39
Laboratory Equipment (395)	173,144		40
Power Operated Equipment (396)	269,438	3,212	41
Communication Equipment (397)	278,705	2,209	42
SCADA Equipment (397.1)	1,313,236	15,406	43
Miscellaneous Equipment (398)	873,203		44
Other Tangible Property (399)	0		45
Total General Plant	6,815,089	20,827	
Total utility plant in service directly assignable	102,632,554	3,478,829	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	102,632,554	3,478,829	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			58,179 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			5,447,595 26
Transmission and Distribution Mains (343)	28,830		33,478,533 27
Fire Mains (344)			0 28
Services (345)	635		2,583,259 29
Meters (346)	136,077		5,273,425 30
Hydrants (348)	15,789		2,584,142 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	181,331	0	49,425,133
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)	26,245		3,596,155 34
Office Furniture and Equipment (391)			82,988 35
Computer Equipment (391.1)			13,552 36
Transportation Equipment (392)			6,246 37
Stores Equipment (393)			50,899 38
Tools, Shop and Garage Equipment (394)			131,278 39
Laboratory Equipment (395)			173,144 40
Power Operated Equipment (396)			272,650 41
Communication Equipment (397)			280,914 42
SCADA Equipment (397.1)	13,970		1,314,672 43
Miscellaneous Equipment (398)			873,203 44
Other Tangible Property (399)			0 45
Total General Plant	40,215	0	6,795,701
Total utility plant in service directly assignable	225,108	0	105,886,275
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	225,108	0	105,886,275

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. 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.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. 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.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	12,059,315	475,843	27
Fire Mains (344)	0		28
Services (345)	3,371,051	163,583	29
Meters (346)	0		30
Hydrants (348)	304,702	80,501	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	15,735,068	719,927	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	15,735,068	719,927	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	15,735,068	719,927	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	13,444		12,521,714 27
Fire Mains (344)			0 28
Services (345)	1,179		3,533,455 29
Meters (346)			0 30
Hydrants (348)	658		384,545 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	15,281	0	16,439,714
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	15,281	0	16,439,714
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	15,281	0	16,439,714

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. 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.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	238,041	2.20%	9,463	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	716,625	1.80%	35,922	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	954,666		45,385	
PUMPING PLANT				
Structures and Improvements (321)	1,090,667	3.20%	153,284	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	668,487	4.40%	74,734	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	66,670	4.40%	3,291	15
Total Pumping Plant	1,825,824		231,309	
WATER TREATMENT PLANT				
Structures and Improvements (331)	1,723,127	2.50%	492,734	16
Water Treatment Equipment (332)	2,068,012	3.00%	597,120	17
Total Water Treatment Plant	3,791,139		1,089,854	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	784,686	1.90%	103,476	19
Transmission and Distribution Mains (343)	2,740,812	1.30%	419,855	20
Fire Mains (344)	0			21
Services (345)	603,248	2.90%	71,206	22
Meters (346)	1,842,179	4.00%	397,945	23
Hydrants (348)	284,991	2.20%	55,200	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313				2	247,506	3
314					0	4
315					0	5
316				1	752,548	6
317					0	7
	0	0	0	3	1,000,054	
321				1	1,243,952	8
322					0	9
323					0	10
324					0	11
325					743,221	12
326					0	13
327					0	14
328				(2)	69,959	15
	0	0	0	(1)	2,057,132	
331					2,215,861	16
332	3,562			(1)	2,661,569	17
	3,562	0	0	(1)	4,877,430	
341					0	18
342				1	888,163	19
343	28,830	5,055			3,126,782	20
344					0	21
345	635	5,192	0		668,627	22
346	136,077	4	0		2,104,043	23
348	15,789	2,965			321,437	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. 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.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	6,255,916		1,047,682	
GENERAL PLANT				
Structures and Improvements (390)	472,427	2.90%	104,669	26
Office Furniture and Equipment (391)	18,424	5.80%	4,813	27
Computer Equipment (391.1)	13,552	26.70%		28
Transportation Equipment (392)	5,355	5.70%	595	29
Stores Equipment (393)	8,166	5.80%	2,952	30
Tools, Shop and Garage Equipment (394)	73,809	5.80%	7,614	31
Laboratory Equipment (395)	23,841	5.80%	10,042	32
Power Operated Equipment (396)	245,894	10.00%	10,027	33
Communication Equipment (397)	176,700	15.00%	41,972	34
SCADA Equipment (397.1)	995,921	10.00%	131,395	35
Miscellaneous Equipment (398)	162,888	5.80%	50,646	36
Other Tangible Property (399)	0			37
Total General Plant	2,196,977		364,725	
Total accum. prov. directly assignable	15,024,522		2,778,955	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	15,024,522		2,778,955	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349	181,331	13,216	0	1	7,109,052
390	26,245		21,678		572,529
391				1	23,238
391.1					13,552
392					5,950
393					11,118
394					81,423
395				1	33,884
396				(1)	255,920
397		0		(2)	218,670
397.1	13,970				1,113,346
398				(1)	213,533
399					0
	40,215	0	21,678	(2)	2,543,163
	225,108	13,216	21,678	0	17,586,831
					0
	225,108	13,216	21,678	0	17,586,831

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. 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.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	1,165,266	1.30%	159,777
Fire Mains (344)	0		21
Services (345)	1,100,567	2.90%	100,115
Meters (346)	0		23
Hydrants (348)	16,897	2.20%	7,582

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343	13,444	1,079			1,310,520 20
344					0 21
345	1,179	9,649			1,189,854 22
346					0 23
348	658	124			23,697 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. 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.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	2,282,730		267,474
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	2,282,730		267,474
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	2,282,730		267,474

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	15,281	10,852	0	0	2,524,071
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	15,281	10,852	0	0	2,524,071
					0 38
	15,281	10,852	0	0	2,524,071

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January		266,735		266,735	1
February		236,746		236,746	2
March		259,773		259,773	3
April		267,904		267,904	4
May		285,927		285,927	5
June		320,090		320,090	6
July		369,775		369,775	7
August		349,711		349,711	8
September		283,903		283,903	9
October		271,169		271,169	10
November		254,166		254,166	11
December		262,772		262,772	12
Total annual pumpage	0	3,428,671	0	3,428,671	
Less: Water sold				2,959,251	13
Volume pumped but not sold				469,420	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				61,485	16
Volume related to equipment/system malfunction				53,638	17
Non-utility volume NOT included in water sales				632	18
Total volume not sold but accounted for				115,755	19
Volume pumped but unaccounted for				353,665	20
Percent of water lost				10%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				14,635	24
Date of maximum: 7/14/2005					25
Cause of maximum:					26
Hot weather.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				7,004	27
Date of minimum: 12/25/2005					28
Total KWH used for pumping for the year				9,991,716	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	--	----------------------------------	--	---	--

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE WINNEBAGO	1	1,200	10	48	1

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	LAKE WINNEBAGO #2	LAKE WINNEBAGO #3	LAKE WINNEBAGO #4	1
Location	ONEIDA STREET	ONEIDA STREET	ONEIDA STREET	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	5
Year Installed	2001	2001	2001	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	4,700	7,080	7,080	8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	MARATHON	9 10
Year Installed	2001	2001	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LAKE WINNEBAGO #5	LAKE WINNEBAGO #6	PLANT #5	14
Location	ONEIDA STREET	ONEIDA STREET	1015 W. LINDBERGH	15
Purpose	P	P	B	16
Destination	T	T	D	17
Pump Manufacturer	ALLIS-CHALMERS	ALLIS-CHALMERS	GOULDS	18
Year Installed	2001	2001	1986	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	6,000	6,000	1,200	21
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	SEIMENS	22 23
Year Installed	2001	2001	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	150	30	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PLANT#6	PUMP # 1	PUMP # 2	1
Location	1015 W. LINDBERGH	WERNER ROAD	WERNER ROAD	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1995	2003	2003	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,700	1,400	1,400	8
Pump Motor or Standby Engine Mfr	SEIMENS	US ELECTRIC	US ELECTRIC	10
Year Installed	1988	2003	2003	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	50	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #1	PUMP #2	PUMP #3	14
Location	MANITOWOC ROAD	MANITOWOC ROAD	MANITOWOC ROAD	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	FLOWAY	FLOWAY	FLOWAY	18
Year Installed	2001	2001	2001	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	4,200	4,200	4,200	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTOR	U.S. MOTOR	23
Year Installed	2001	2001	2001	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	350	350	350	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PUMP #4	PUMP #5	PUMP #6	1
Location	MANITOWOC ROAD	MANITOWOC ROAD	MANITOWOC ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FLOWAY	FLOWAY	FLOWAY	5
Year Installed	2001	2001	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	4,200	4,200	4,200	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. MOTOR	10
Year Installed	2001	2001	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	350	350	350	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	LINDBERGH	MATTHIAS	ONEIDA	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1964	1988	1951	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	132	132	132	6
Total capacity in gallons (actual)	2,000,000	1,000,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	OTHER			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	24.0000			12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	RIDGEWAY	WERNER #1	WERNER #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1986	2001	2003	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	168	132	218	6
Total capacity in gallons (actual)	300,000	3,000,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	1.000	208	0	0	0	208	1	
M	D	1.500	1,231	0	0	0	1,231	2	
M	D	4.000	45,350	0	330	0	45,020	3	
P	D	4.000	639	0	0	0	639	4	
M	D	6.000	323,302	0	11,711	0	311,591	5	
P	D	6.000	2,214	0	0	0	2,214	6	
M	D	8.000	485,183	0	2,229	0	482,954	7	
P	D	8.000	428,140	31,699	0	0	459,839	8	
M	D	10.000	3,325	0	0	0	3,325	9	
M	D	12.000	178,674	0	155	0	178,519	10	
P	D	12.000	203,874	8,654	793	0	211,735	11	
M	T	16.000	75,670	3,815	0	0	79,485	12	
M	T	18.000	882	0	0	0	882	13	
M	T	20.000	25,772	841	0	0	26,613	14	
M	T	24.000	14,920	0	0	0	14,920	15	
M	T	30.000	2,248	0	0	0	2,248	16	
M	T	36.000	6,891	0	0	0	6,891	17	
Total Within Municipality			1,798,523	45,009	15,218	0	1,828,314		
P	D	8.000	184	0	0	0	184	18	
M	D	12.000	10,069	0	0	0	10,069	19	
P	D	12.000	1,422	0	0	0	1,422	20	
M	T	36.000	5,693	0	0	0	5,693	21	
P	S	36.000	162	0	0	0	162	22	
M	T	42.000	7,980	0	0	0	7,980	23	
P	S	42.000	18,158	0	0	0	18,158	24	
Total Outside of Municipality			43,668	0	0	0	43,668		
Total Utility			1,842,191	45,009	15,218	0	1,871,982		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	619	0	49	0	570	236	1
M	0.750	13,179	0	3	0	13,176	405	2
M	1.000	12,576	345	1	0	12,920	948	3
M	1.500	785	18	2	0	801	260	4
M	2.000	341	97	0	0	438	109	5
M	3.000	1	0	0	0	1		6
M	4.000	130	3	0	0	133	33	7
P	6.000	8	11	0	0	19	1	8
M	6.000	170	0	0	0	170	25	9
P	8.000	9	5	0	0	14	1	10
M	8.000	168	0	0	0	168	32	11
P	12.000	1	1	0	0	2		12
M	12.000	28	0	0	0	28	3	13
Total Utility		28,015	480	55	0	28,440	2,053	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	13,534	0	170	0	13,364	2,023	1
0.750	11,469	528	1	0	11,996	666	2
1.000	1,519	0	78	0	1,441	215	3
1.500	269	0	34	0	235	70	4
2.000	156	20	19	0	157	28	5
3.000	90	2	2	0	90	22	6
4.000	55	4	0	0	59	2	7
6.000	9	1	0	0	10	1	8
8.000	3	0	0	0	3	0	9
12.000	2	0	0	0	2	0	10
Total:	27,106	555	304	0	27,357	3,027	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	12,826	307	4	1	0	226	13,364	1
0.750	11,058	688	25	13	0	212	11,996	2
1.000	382	455	19	24	0	561	1,441	3
1.500	0	183	16	16	0	20	235	4
2.000	0	51	7	25	0	74	157	5
3.000	0	22	8	7	0	53	90	6
4.000	0	4	6	2	0	47	59	7
6.000	0	0	1	0	1	8	10	8
8.000	0	0	1	0	2	0	3	9
12.000	0	0	0	0	1	1	2	10
Total:	24,266	1,710	87	88	4	1,202	27,357	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	2				2	1
Within Municipality	2,932	108	33		3,007	2
Total Fire Hydrants	2,934	108	33	0	3,009	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	3,009
Number of distribution system valves end of year:	5,810
Number of distribution valves operated during year:	2,905

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 623 - Increase due to increased electric rates from WE Energies and Menasha Utilities. No processes changed in 2005.

Account 626 - The 2005 increase due to a additional costs for membrane repairs and additional water costs due to a process change for chemical feeding. More water is added for mixing.

Account 633 - Fewer pump repairs were completed in 2005.

Account 640 - The increase is due to costs associated with issues at the water plant.

Account 642 - The increase in cost is due to additional wastewater treatment expenses to treat the water utility's lime waste. These payments began in October and averaged \$150,000 per month. The utility also incurred costs related to the filtration membranes.

Account 643 - The increase in costs is due to instrument repairs and replacement in 2005. The utility also incurs costs to lease polymer equipment and purchased analyzer parts and valve repair kits.

Account 652 - The decrease in costs is due lime waste hauling. See the explanation for account 642. The utility is now billed by the wastewater utility for the cost of treating the lime waste used to treat the water.

Account 663 - The decrease in costs is due to less labor pool allocations. An employee retired in 2005 and the position was not filled. In addition, the meter team pay premium was eliminated in 2005.

Account 672 - The decrease in costs is due to less contractor fees paid for water tower painting. In 2004 the Lindbergh Street tower was painted at a cost of approximately \$170,000. In 2005, the Ridgeview Drive tower was painted at a cost of approximately \$110,000.

Account 676 - Same explanation as account 663. The meter team labor is allocated to various expense accounts based on the type of work being performed.

Account 902 - The increase in costs is due to the severance payout for the meter team retiree (approximately \$12,000) as well as a revision of the 2004 sick pay accrual (approximately \$10,000).

Account 920 - The increase in costs is due to sick leave paid to a water foreman who was out for over two months. In addition, there was a mis-posting of 2004's vacation accrual which resulted in a larger than normal increase in vacation pay for 2005.

Account 925 - The increase in costs is due to a payment to Northside Developers to settle a land sale dispute with the City. The utility's share of the settlement is \$34,300. The amount represents water related infrastructure costs the developer will incur in developing the property for resale.

WATER OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

Adjustment are to reconcile the year end balance to the financial statements.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

Adjustment are to reconcile the year end balance to the financial statements.

Water Mains (Page W-21)

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

Developers financed \$475,843 of main additions in 2005.

Water Services (Page W-22)

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

Developers financed \$163,583 of service additions in 2005.

Meters (Page W-23)

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

Yes

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

The 8" meter is at an industrial site the ceased operations in 2005. The meter is being taken out of service.
