



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: TOWN OF SCOTT SANITARY DISTRICT NO. 1

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Principal Office: ROUTE 1 ALGOMA ROAD  
NEW FRANKEN, WI 54229

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For the Year Ended: DECEMBER 31, 2005

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** TOWN OF SCOTT SANITARY DISTRICT NO. 1

**Utility Address:** ROUTE 1 ALGOMA ROAD  
NEW FRANKEN, WI 54229

**When was utility organized?** 1/1/1974

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** MR WAYNE DEQUAINE

**Title:** SECRETARY

**Office Address:**

3754 ALGOMA RD.  
NEW FRANKEN, WI 54229

**Telephone:** (920) 468 - 1168

**Fax Number:**

**E-mail Address:**

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

**Name:** VIRGINIA HINZ

**Title:** CPA

**Office Address:** SCHENCK SC

2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305-3819

**Telephone:** (920) 436 - 7800

**Fax Number:** (920) 436 - 7808

**E-mail Address:** virginia.hinz@schencksolutions.com

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

**Name:** MR. MELVIN DEPREY

**Title:** PRESIDENT

**Office Address:**

2559 BAY SETTLEMENT RD  
GREEN BAY, WI 54311

**Telephone:** (920) 468 - 0079

**Fax Number:** (920) 468 - 0079

**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:** SCHENCK SC  
2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305-3819

**Telephone:** (920) 436 - 7800

**Fax Number:** (920) 436 - 7808

**E-mail Address:**

**Date of most recent audit report:** 2/10/2006

**Period covered by most recent audit:** 1/1/2005 TO 12/31/2005

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

**Name:** MR HAROLD DEMOULIN

**Title:** OPERATOR

**Office Address:**  
ROUTE 1 ALGOMA ROAD  
NEW FRANKEN, WI 54229

**Telephone:** (920) 468 - 1638

**Fax Number:**

**E-mail Address:**

**Name of utility commission/committee:** SCOTT SANITARY DISTRICT BOARD

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

- MR. MELVIN DEPREY, PRESIDENT
- MR WAYNE DEQUAINE, SECRETARY
- MR SCOTT MAY, COMMISSIONER
- MS. SUE VAN PAY, DEPUTY CLERK

**Is sewer service rendered by the utility?** YES

**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:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	127,799	125,307	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	86,096	74,085	2
Depreciation Expense (403)	11,882	11,743	3
Amortization Expense (404)	0	0	4
Taxes (408)	1,279	1,291	5
<b>Total Operating Expenses</b>	<b>99,257</b>	<b>87,119</b>	
<b>Net Operating Income</b>	<b>28,542</b>	<b>38,188</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>28,542</b>	<b>38,188</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	28,711	20,879	9
Miscellaneous Nonoperating Income (421)	102,194	379,081	10
<b>Total Other Income</b>	<b>130,905</b>	<b>399,960</b>	
<b>Total Income</b>	<b>159,447</b>	<b>438,148</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(27,870)	(27,870)	11
Other Income Deductions (426)	49,232	48,052	12
<b>Total Miscellaneous Income Deductions</b>	<b>21,362</b>	<b>20,182</b>	
<b>Income Before Interest Charges</b>	<b>138,085</b>	<b>417,966</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	9,757	14,057	13
Amortization of Debt Discount and Expense (428)	3,640	3,640	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	791	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>13,397</b>	<b>18,488</b>	
<b>Net Income</b>	<b>124,688</b>	<b>399,478</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,736,779	4,337,301	19
Balance Transferred from Income (433)	124,688	399,478	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,861,467</b>	<b>4,736,779</b>	

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	127,799		127,799	1
<b>Total (Acct. 400):</b>	<b>127,799</b>	<b>0</b>	<b>127,799</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	86,096		86,096	2
<b>Total (Acct. 401):</b>	<b>86,096</b>	<b>0</b>	<b>86,096</b>	
<b>Depreciation Expense (403):</b>				
Derived	11,882		11,882	3
<b>Total (Acct. 403):</b>	<b>11,882</b>	<b>0</b>	<b>11,882</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	1,279		1,279	5
<b>Total (Acct. 408):</b>	<b>1,279</b>	<b>0</b>	<b>1,279</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>28,542</b>	<b>0</b>	<b>28,542</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON BANK ACCOUNTS	24,744	0	24,744	10
INTEREST ON SPECIAL ASSESSMENTS	3,967	0	3,967	11
<b>Total (Acct. 419):</b>	<b>28,711</b>	<b>0</b>	<b>28,711</b>	

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	524	524 12
NON-REGULATED SEWER DEPT. INCOME	101,670	0	101,670 13
<b>Total (Acct. 421):</b>	<b>101,670</b>	<b>524</b>	<b>102,194</b>
<b>TOTAL OTHER INCOME:</b>	<b>130,381</b>	<b>524</b>	<b>130,905</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(27,870)	[REDACTED]	(27,870) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(27,870)</b>	<b>0</b>	<b>(27,870)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	49,232	49,232 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>49,232</b>	<b>49,232</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(27,870)</b>	<b>49,232</b>	<b>21,362</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	9,757	[REDACTED]	9,757 18
<b>Total (Acct. 427):</b>	<b>9,757</b>	<b>0</b>	<b>9,757</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT ISSUANCE EXPENSE	3,640	[REDACTED]	3,640 19
<b>Total (Acct. 428):</b>	<b>3,640</b>	<b>0</b>	<b>3,640</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	[REDACTED]	0 21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0	[REDACTED]	0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0	0	0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>13,397</b>	<b>0</b>	<b>13,397</b>
<b>NET INCOME:</b>	<b>173,396</b>	<b>(48,708)</b>	<b>124,688</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	968,661	3,768,118	4,736,779 24
<b>Total (Acct. 216):</b>	<b>968,661</b>	<b>3,768,118</b>	<b>4,736,779</b>
<b>Balance Transferred from Income (433):</b>			
Derived	173,396	(48,708)	124,688 25
<b>Total (Acct. 433):</b>	<b>173,396</b>	<b>(48,708)</b>	<b>124,688</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,142,057</b>	<b>3,719,410</b>	<b>4,861,467</b>

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	127,799	0	0	0	127,799	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					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	8,628				8,628	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>119,171</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>119,171</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,196,092	3,180,338	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	874,880	817,308	2
<b>Net Utility Plant</b>	<b>2,321,212</b>	<b>2,363,030</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	2,399,404	2,500,526	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	458,522	453,919	4
<b>Net Nonutility Property</b>	<b>1,940,882</b>	<b>2,046,607</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	148,596	199,209	6
Special Funds (125)	388,550	373,440	7
<b>Total Other Property and Investments</b>	<b>2,478,028</b>	<b>2,619,256</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	478,654	319,821	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	25,506	23,914	11
Other Accounts Receivable (143)	60,167	50,542	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	43,002	34,386	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	1,027	1,053	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>608,356</b>	<b>429,716</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	10,921	14,561	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	222,949	236,064	20
<b>Total Deferred Debits</b>	<b>233,870</b>	<b>250,625</b>	
<b>Total Assets and Other Debits</b>	<b>5,641,466</b>	<b>5,662,627</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	9,303	9,303	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,861,467	4,736,779	23
<b>Total Proprietary Capital</b>	<b>4,870,770</b>	<b>4,746,082</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	155,000	200,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	90,531	157,620	26
<b>Total Long-Term Debt</b>	<b>245,531</b>	<b>357,620</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	19,393	22,175	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	4,108	7,216	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>23,501</b>	<b>29,391</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	501,664	529,534	36
<b>Total Deferred Credits</b>	<b>501,664</b>	<b>529,534</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>5,641,466</b>	<b>5,662,627</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	3,180,338	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	658,858	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	2,537,234	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>3,196,092</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	176,309	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	698,571	0	0	0	12
<b>Total Accumulated Provision</b>	<b>874,880</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,321,212</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	164,747				<b>164,747</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	11,882				<b>11,882</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,073				<b>1,073</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>12,955</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,955</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	1,393				<b>1,393</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>1,393</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,393</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>176,309</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>176,309</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	652,561				<b>652,561</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	49,232				<b>49,232</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>49,232</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49,232</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	3,222				<b>3,222</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>3,222</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,222</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>698,571</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>698,571</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	2,500,526	516	101,638	<b>2,399,404</b>	<b>1</b>
<b>Other (specify):</b>					
NONE	0			<b>0</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>2,500,526</b>	<b>516</b>	<b>101,638</b>	<b>2,399,404</b>	
Less accum. prov. depr. & amort. (122)	453,919	23,403	18,800	<b>458,522</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>2,046,607</b>	<b>(22,887)</b>	<b>82,838</b>	<b>1,940,882</b>	

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	8,628	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>8,628</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	8,628	5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>8,628</b>	
<b>Balance end of year</b>	<b>0</b>	

### MATERIALS AND SUPPLIES

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

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1996 REFUNDING BOND	3,640	428	10,921	1
<b>Total</b>			<u><u>10,921</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

**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	9,303	1
<b>Changes during year (explain):</b>		
<b>Balance end of year</b>	<b>9,303</b>	<b>2</b>

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 REFUNDING BONDS	11/01/1996	07/01/2008	5.30%	155,000	1
<b>Total Bonds (Account 221):</b>				<b>155,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
PAYABLE TO GREEN BAY MSD	10/01/1980	04/01/2011	0.00%	90,531	1
NOTES PAYABLE	09/20/2001	02/15/2006	4.26%	0	2
<b>Total for Account 224</b>				<b>90,531</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	1,279	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>1,279</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	1,173	7
PSC Remainder Assessment	106	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>1,279</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1996 REFUNDING BONDS	5,278	9,385	10,555	4,108	1
<b>Subtotal</b>	<b>5,278</b>	<b>9,385</b>	<b>10,555</b>	<b>4,108</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NOTES PAYABLE	1,938	372	2,310	0	3
<b>Subtotal</b>	<b>1,938</b>	<b>372</b>	<b>2,310</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
SHORT TERM NOTE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>7,216</b>	<b>9,757</b>	<b>12,865</b>	<b>4,108</b>	

## BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	41,517	2
DEFERRED SPECIAL ASSESSMENTS	92,079	3
LAND CONTRACT RECEIVABLE - TOWN OF SCOTT	15,000	4
<b>Total (Acct. 124):</b>	<b>148,596</b>	
<b>Special Funds (125):</b>		
SPECIAL REDEMPTION FUND	100,950	5
DEPRECIATION FUND	287,600	6
<b>Total (Acct. 125):</b>	<b>388,550</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	25,506	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>25,506</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	43,092	12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
ACCRUED INTEREST RECEIVABLE	8,671	14
ROYAL SCOT SANITARY - REIMB. OF SHARED SEWER EXPENSES	3,917	15
VILLAGE OF LUXEMBURG- REIMB. OF SHARED SEWER EXPENSES	4,487	16
<b>Total (Acct. 143):</b>	<b>60,167</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT WATER AND SEWER BILLS ON TAX ROLL	9,795	17
SPECIAL ASSESSMENTS ON TAX ROLL	33,207	18
<b>Total (Acct. 145):</b>	<b>43,002</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	1,027	19
<b>Total (Acct. 165):</b>	<b>1,027</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
ANNEXATION RIGHTS - SEWER (NET OF AMORTIZATION)	222,949	21
<b>Total (Acct. 183):</b>	<b>222,949</b>	
<b>Payables to Municipality (233):</b>		
NONE		22
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	501,664	23
NONE		24
<b>Total (Acct. 253):</b>	<b>501,664</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	674,969	0	0	0	<b>674,969</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>						<b>0</b>
						<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	170,528	0	0	0	<b>170,528</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	515,599	0	0	0	<b>515,599</b>	<b>6</b>
					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>(11,158)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(11,158)</b>	
Net Operating Income	28,542	0	0	0	<b>28,542</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0.4	1
Electric		2
Gas		3
Sewer	0.4	4

**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	529,534	0	0	0	<b>529,534</b>	<b>1</b>
<b>Add credits during year:</b>					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	27,870	0	0	0	<b>27,870</b>	<b>3</b>
<b>Other (specify):</b>					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>501,664</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>501,664</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

#### General footnotes

Amount due to Green Bay Metropolitan Sewerage District has a zero interest rate per agreement.

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### Balance Sheet End-of-Year Account Balances (Page F-18)

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

n/a

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

#143 Accrued interest receivable is interest earned on a certificate of deposit which was not yet received.

Amounts due from Royal Scot Sanitary District and the Village of Luxemburg are for sewer main maintenance expenses on a line shared by all three Districts. Payments were received in January, 2006.

#145 Amount includes delinquent water and sewer bills put on the tax roll. It also includes special assessments. Specials are for the Champeau road project and the Wequiock project.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	126,017	123,831	1
<b>Total Sales of Water</b>	<b>126,017</b>	<b>123,831</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	544	777	2
Other Water Revenues (474)	1,238	699	3
<b>Total Other Operating Revenues</b>	<b>1,782</b>	<b>1,476</b>	
<b>Total Operating Revenues</b>	<b>127,799</b>	<b>125,307</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	53,826	42,316	4
General Operating Expenses (680-690)	32,270	31,769	5
<b>Total Operation and Maintenance Expenses</b>	<b>86,096</b>	<b>74,085</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	11,882	11,743	6
Amortization Expense (404)		0	7
Taxes (408)	1,279	1,291	8
<b>Total Other Operating Expenses</b>	<b>13,161</b>	<b>13,034</b>	
<b>Total Operating Expenses</b>	<b>99,257</b>	<b>87,119</b>	
<b>NET OPERATING INCOME</b>	<b>28,542</b>	<b>38,188</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	575	34,898	80,578	4
Commercial	20	4,985	8,640	5
Industrial	1	208	443	6
<b>Total Metered Sales to General Customers (461)</b>	<b>596</b>	<b>40,091</b>	<b>89,661</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	2		36,209	8
Other Sales to Public Authorities (464)	2	41	147	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>600</b>	<b>40,132</b>	<b>126,017</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	36,209	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>36,209</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	544	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>544</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	643	7
<b>Other (specify):</b> INSURANCE REIMBURSEMENT FOR HYDRANT DAMAGE	595	8
<b>Total Other Water Revenues (474)</b>	<b>1,238</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	9,149	10,261	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	16,181	12,948	3
Chemicals (630)	2,255	2,787	4
Supplies and Expenses (640)	12,233	8,696	5
Repairs of Water Plant (650)	12,154	5,558	6
Transportation Expenses (660)	1,854	2,066	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>53,826</b>	<b>42,316</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	6,253	6,868	8
Office Supplies and Expenses (681)	1,538	1,357	9
Outside Services Employed (682)	12,120	12,003	10
Insurance Expense (684)	3,075	3,129	11
Employees Pensions and Benefits (686)	0	0	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	656	221	14
Uncollectible Accounts (690)	8,628	8,191	15
<b>Total General Operating Expenses</b>	<b>32,270</b>	<b>31,769</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>86,096</b>	<b>74,085</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>	
Social Security		1,173	1,170	3
PSC Remainder Assessment		106	121	4
Other (specify): STATE UNEMPLOYMENT TAXES		0	0	5
<b>Total tax expense</b>		<b>1,279</b>	<b>1,291</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	8,941		12
Structures and Improvements (321)	3,250		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	58,073	2,474	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>70,264</b>	<b>2,474</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			8,941 12
Structures and Improvements (321)			3,250 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)	263		60,284 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>263</b>	<b>0</b>	<b>72,475</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

## WATER UTILITY PLANT IN SERVICE --Plant Financed by 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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0	5,489	26
Transmission and Distribution Mains (343)	499,839	9,436	27
Fire Mains (344)	0		28
Services (345)	52,471		29
Meters (346)	34,356	2,446	30
Hydrants (348)	29,847		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>616,513</b>	<b>17,371</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	4,303		39
<b>Total General Plant</b>	<b>4,303</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>691,080</b>	<b>19,845</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>691,080</b>	<b>19,845</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			5,489 26
Transmission and Distribution Mains (343)		(31,384)	477,891 27
Fire Mains (344)			0 28
Services (345)		(14,916)	37,555 29
Meters (346)	1,130		35,672 30
Hydrants (348)		(4,374)	25,473 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,130</b>	<b>(50,674)</b>	<b>582,080</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			4,303 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>4,303</b>
<b>Total utility plant in service directly assignable</b>	<b>1,393</b>	<b>(50,674)</b>	<b>658,858</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>1,393</b>	<b>(50,674)</b>	<b>658,858</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	106,126		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>106,126</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	240,338		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	174,220		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>414,558</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			106,126 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>106,126</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			240,338 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)	787		173,433 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>787</b>	<b>0</b>	<b>413,771</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	220,522		26
Transmission and Distribution Mains (343)	1,493,908		27
Fire Mains (344)	0		28
Services (345)	146,963	524	29
Meters (346)	4,076		30
Hydrants (348)	103,105		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,968,574</b>	<b>524</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,489,258</b>	<b>524</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>2,489,258</b>	<b>524</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)	2,300		218,222 26
Transmission and Distribution Mains (343)		31,384	1,525,292 27
Fire Mains (344)			0 28
Services (345)		14,916	162,403 29
Meters (346)	135		3,941 30
Hydrants (348)		4,374	107,479 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>2,435</b>	<b>50,674</b>	<b>2,017,337</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>3,222</b>	<b>50,674</b>	<b>2,537,234</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>3,222</b>	<b>50,674</b>	<b>2,537,234</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			3,346	<b>3,346</b>	1
February			2,983	<b>2,983</b>	2
March			3,512	<b>3,512</b>	3
April			3,838	<b>3,838</b>	4
May			4,127	<b>4,127</b>	5
June			5,194	<b>5,194</b>	6
July			6,421	<b>6,421</b>	7
August			5,001	<b>5,001</b>	8
September			4,259	<b>4,259</b>	9
October			4,495	<b>4,495</b>	10
November			4,058	<b>4,058</b>	11
December			4,785	<b>4,785</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>52,019</b>	<b>52,019</b>	
Less: Water sold				40,132	13
Volume pumped but not sold				<b>11,887</b>	14
Volume sold as a percent of volume pumped				<b>77%</b>	15
Volume used for water production, water quality and system maintenance				2,035	16
Volume related to equipment/system malfunction				550	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>2,585</b>	19
Volume pumped but unaccounted for				<b>9,302</b>	20
Percent of water lost				<b>18%</b>	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				347	24
Date of maximum: 7/17/2005					25
Cause of maximum:					26
watering lawns					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				77	27
Date of minimum: 1/24/2005					28
Total KWH used for pumping for the year				181,442	29
If water is purchased: Vendor Name: none					30
Point of Delivery:					31

### SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
3705 ALGOMA ROAD	WELL #1	1,225	16	530,000	Yes	1

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	1	2	1
Location	WELL #1	WELL #1	2
Purpose	P	S	3
Destination	R	D	4
Pump Manufacturer	SIMMONS	SIMMONS	5
Year Installed	2002	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	350	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	9 10
Year Installed	1999	1999	11
Type	ELECTRIC	DIESEL	12
Horsepower	40	195	13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TANK #1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1981		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	142		6
Total capacity in gallons (actual)	150,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	17,185	0	0	0	<b>17,185</b>	<b>1</b>
P	D	6.000	67	0	0	0	<b>67</b>	<b>2</b>
M	D	8.000	13,995	0	0	0	<b>13,995</b>	<b>3</b>
P	D	8.000	7,635	70	0	0	<b>7,705</b>	<b>4</b>
M	D	10.000	28,359	0	0	0	<b>28,359</b>	<b>5</b>
P	D	12.000	3,018	0	0	0	<b>3,018</b>	<b>6</b>
<b>Total Within Municipality</b>			<b>70,259</b>	<b>70</b>	<b>0</b>	<b>0</b>	<b>70,329</b>	
<b>Total Utility</b>			<b>70,259</b>	<b>70</b>	<b>0</b>	<b>0</b>	<b>70,329</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	629	1	0	0	630	92	1
P	1.000	22	0	0	0	22		2
P	2.000	1	0	0	0	1		3
M	2.000	4	0	0	0	4		4
<b>Total Utility</b>		<b>656</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>657</b>	<b>92</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	162	0	0	0	162	0	1
0.750	411	36	16	19	450	16	2
1.000	6	0	1	0	5	1	3
1.500	5	0	0	(1)	4	0	4
2.000	3	0	0	0	3	0	5
<b>Total:</b>	<b>587</b>	<b>36</b>	<b>17</b>	<b>18</b>	<b>624</b>	<b>17</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	162	0	0	0	0	0	162	1
0.750	413	13	0	2	0	22	450	2
1.000	0	4	0	0	0	1	5	3
1.500	1	3	0	0	0	0	4	4
2.000	1	1	1	0	0	0	3	5
<b>Total:</b>	<b>577</b>	<b>21</b>	<b>1</b>	<b>2</b>	<b>0</b>	<b>23</b>	<b>624</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	122				122	2
<b>Total Fire Hydrants</b>	<b>122</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>122</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	90
Number of distribution system valves end of year:	240
Number of distribution valves operated during year:	75

## 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 30%, but not less \$2,000, please explain.

#620 Power for pumping - more gallons were pumped in 2005. When you take the cost divided by the KWH it equals 8.9 cents, which is reasonable.

#640 Supplies and expense- The District paid over \$5,000 for salt and over \$3,000 for water testing during 2005.

#650 Repairs - The District paid over \$5,000 on two separate occasions for pump repairs. They also tried a backwash project to bypass water that was going into the system when the water softener was down, so radium would not get into the water. They purchased valves, which were later returned at a high restocking charge. The DNR approved stopping the project since they will be purchasing water from the City of Green Bay beginning in 2006. The cost of planning the backwash project and restocking the valves was over \$4,000.

If Employee Pensions and Benefits (686) is zero, yet salary expense accounts exceed \$15,000, please explain.

The District salaries include amounts paid to the Deputy clerk, board and two part time operators. They are all part time employees, therefore they do not receive any pensions or benefits, except social security.

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

#325 pumping equipment was a new pump for the water softener

#342 Addition was for a new altitude valve for the water tower

If Adjustments for any account are nonzero, please explain.

Adjustments were made to mains, services and hydrants for a project paid by the District in 2004. Costs were incorrectly shown in utility financed accounts, but since special assessments were charged, these amounts should have been shown in contributed accounts. Changes were also made to page W-10 to reflect the contributed costs.

### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

See explanation for adjustments on page W-8

### Water Mains (Page W-17)

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

The District installed 70 feet of main to connect the existing main to a new water metering station, which will be built in 2006. The metering station will be used to meter the water purchased from the City of Green Bay. The main additions were paid for by the District, and there were no assessments.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-18)

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

The water service was paid for by the customer, and costs were estimated using actual costs incurred for water lateral installations in 2004.

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### Meters (Page W-19)

Explain all reported adjustments.

meters were adjusted due to an actual inventory taken of meters

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

The District has been working to replace old meters gradually over the past few years. They have replaced 24 in 2003, 34 in 2004 and 16 in 2005.

If 2-inch or greater meters are reported as residential, please explain.

One of the residential customers is a convent with a 2" meter.

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

yes

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### Hydrants and Distribution System Valves (Page W-20)

General footnotes

The District will operate more than half of the valves in the future.

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