



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: DE PERE WATER DEPARTMENT

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Principal Office: 335 SOUTH BROADWAY  
DE PERE, WI 54115

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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**

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**Exact Utility Name:** DE PERE WATER DEPARTMENT

**Utility Address:** 335 SOUTH BROADWAY  
DE PERE, WI 54115

**When was utility organized?** 8/1/1886

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** JOE ZEGERS

**Title:** FINANCE DIRECTOR

**Office Address:**

335 SOUTH BROADWAY  
DE PERE, WI 54115

**Telephone:** (920) 339 - 4041

**Fax Number:** (920) 330 - 9491

**E-mail Address:**

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** JERRY DANEN

**Title:** COMMISSION CHAIRMAN

**Office Address:**

335 SOUTH BROADWAY  
DE PERE, WI 54115

**Telephone:** (920) 339 - 4041

**Fax Number:**

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:** 6/27/2005

**Period covered by most recent audit:** DECEMBER 31, 2004

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

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**Name:** JERRY DANEN

**Title:** COMMISSION MEMBER

**Office Address:**

335 SOUTH BROADWAY  
DE PERE, WI 54115

**Telephone:** (920) 339 - 4041

**Fax Number:**

**E-mail Address:**

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**Name of utility commission/committee:** JERRY DANEN, COMMISSION MEMBER

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

MR JERRY DANEN, COMMISSION MEMBER

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**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:** [REDACTED]

**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

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**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:**

NOT APPLICABLE

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,853,131	2,065,575	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,157,518	940,799	2
Depreciation Expense (403)	270,115	260,952	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	277,145	286,831	5
<b>Total Operating Expenses</b>	<b>2,704,778</b>	<b>1,488,582</b>	
<b>Net Operating Income</b>	<b>148,353</b>	<b>576,993</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>148,353</b>	<b>576,993</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	19,881	38,047	10
Miscellaneous Nonoperating Income (421)	779,172	314,345	11
<b>Total Other Income</b>	<b>799,053</b>	<b>352,392</b>	
<b>Total Income</b>	<b>947,406</b>	<b>929,385</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(24,688)	(24,688)	12
Other Income Deductions (426)	71,350	67,107	13
<b>Total Miscellaneous Income Deductions</b>	<b>46,662</b>	<b>42,419</b>	
<b>Income Before Interest Charges</b>	<b>900,744</b>	<b>886,966</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>0</b>	<b>0</b>	
<b>Net Income</b>	<b>900,744</b>	<b>886,966</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	14,310,245	13,917,031	20
Balance Transferred from Income (433)	900,744	886,966	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	493,752	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>15,210,989</b>	<b>14,310,245</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	2,853,131		2,853,131	1
<b>Total (Acct. 400):</b>	<b>2,853,131</b>	<b>0</b>	<b>2,853,131</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,157,518		2,157,518	2
<b>Total (Acct. 401-402):</b>	<b>2,157,518</b>	<b>0</b>	<b>2,157,518</b>	
<b>Depreciation Expense (403):</b>				
Derived	270,115		270,115	3
<b>Total (Acct. 403):</b>	<b>270,115</b>	<b>0</b>	<b>270,115</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	277,145		277,145	5
<b>Total (Acct. 408):</b>	<b>277,145</b>	<b>0</b>	<b>277,145</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>148,353</b>	<b>0</b>	<b>148,353</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>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST INCOME	19,881	0	19,881 11
<b>Total (Acct. 419):</b>	<b>19,881</b>	<b>0</b>	<b>19,881</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		387,685	387,685 12
CENTRAL BROWN COUNTY WATER AUTHORITY REBATE	391,487	0	391,487 13
<b>Total (Acct. 421):</b>	<b>391,487</b>	<b>387,685</b>	<b>779,172</b>
<b>TOTAL OTHER INCOME:</b>	<b>411,368</b>	<b>387,685</b>	<b>799,053</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(24,688)		(24,688) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(24,688)</b>	<b>0</b>	<b>(24,688)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		71,350	71,350 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>71,350</b>	<b>71,350</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(24,688)</b>	<b>71,350</b>	<b>46,662</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	0		0 18
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0		0 19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		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		0 21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>NET INCOME:</b>	<b>584,409</b>	<b>316,335</b>	<b>900,744</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	8,710,368	5,599,877	14,310,245 24
<b>Total (Acct. 216):</b>	<b>8,710,368</b>	<b>5,599,877</b>	<b>14,310,245</b>
<b>Balance Transferred from Income (433):</b>			
Derived	584,409	316,335	900,744 25
<b>Total (Acct. 433):</b>	<b>584,409</b>	<b>316,335</b>	<b>900,744</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>9,294,777</b>	<b>5,916,212</b>	<b>15,210,989</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**

- |   |
|---|
| <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	2,853,131	0	0	0	2,853,131	1
Less: interdepartmental sales	485		0	0	485	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,852,646</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,852,646</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	277,721		277,721	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	3,127		3,127	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>280,848</b>	<b>0</b>	<b>280,848</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	7	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	19,402,988	18,693,894	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,338,557	4,041,373	2
<b>Net Utility Plant</b>	<b>15,064,431</b>	<b>14,652,521</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>15,064,431</b>	<b>14,652,521</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	496,370	64,572	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	200	200	12
Temporary Cash Investments (136)	908,809	688,928	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	774,405	681,273	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	18,417	18,447	19
Prepayments (165)	2,236	2,151	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>2,200,437</b>	<b>1,455,571</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>17,264,868</b>	<b>16,108,092</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,247,692	1,247,692	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	15,210,989	14,310,245	28
<b>Total Proprietary Capital</b>	<b>16,458,681</b>	<b>15,557,937</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	350,697	62,594	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	0	0	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
<b>Total Current and Accrued Liabilities</b>	<b>350,697</b>	<b>62,594</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	455,490	487,561	44
<b>Total Deferred Credits</b>	<b>455,490</b>	<b>487,561</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>17,264,868</b>	<b>16,108,092</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	18,693,894	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	12,790,886	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	6,612,102	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
<b>Total Utility Plant</b>	<b>19,402,988</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 (111.1)	3,642,667	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	695,890	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
<b>Total Accumulated Provision</b>	<b>4,338,557</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>15,064,431</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. 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)	
<b>Balance first of year (111.1)</b>	3,416,833				<b>3,416,833</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	270,115				<b>270,115</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	50,504				<b>50,504</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
ADJUSTMENT	449				<b>449</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>321,068</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>321,068</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	95,236				<b>95,236</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>95,236</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>95,236</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>3,642,665</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,642,665</b>	<b>26</b>

### 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)	
<b>Balance first of year (111.1)</b>	624,540				<b>624,540</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	71,350				<b>71,350</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	0				<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>71,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>71,350</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>695,890</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>695,890</b>	<b>26</b>

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

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

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

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	18,417	18,447
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
<b>Total Materials and Supplies</b>	<b>18,417</b>	<b>18,447</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>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</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	1,247,692	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>1,247,692</u></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)
Total Reacquired Bonds (Account 222)				0

1

**Net amount of bonds outstanding December 31: 0**

### 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)
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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	277,145	2
Charged electric department expense		3
Charged sewer department expense	14,226	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>291,371</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	269,957	6
Social Security taxes	19,624	7
PSC Remainder Assessment	1,790	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>291,371</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Mortgage Revenue Bonds	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

Particulars (a)		Balance End of Year (b)
<b>Investment in Municipality (123):</b>		
NONE	1	
<b>Total (Acct. 123):</b>	0	
<b>Other Investments (124):</b>		
NONE	2	
<b>Total (Acct. 124):</b>	0	
<b>Sinking Funds (125):</b>		
NONE	3	
<b>Total (Acct. 125):</b>	0	
<b>Depreciation Fund (126):</b>		
NONE	4	
<b>Total (Acct. 126):</b>	0	
<b>Other Special Funds (128):</b>		
NONE	5	
<b>Total (Acct. 128):</b>	0	
<b>Interest Special Deposits (132):</b>		
NONE	6	
<b>Total (Acct. 132):</b>	0	
<b>Other Special Deposits (134):</b>		
NONE	7	
<b>Total (Acct. 134):</b>	0	
<b>Notes Receivable (141):</b>		
NONE	8	
<b>Total (Acct. 141):</b>	0	
<b>Customer Accounts Receivable (142):</b>		
Water	9	774,405
Electric	10	
Sewer (Regulated)	11	
<b>Other (specify):</b>		
NONE	12	
<b>Total (Acct. 142):</b>		774,405
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	13	
Merchandising, jobbing and contract work	14	
<b>Other (specify):</b>		
NONE	15	
<b>Total (Acct. 143):</b>		0

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

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

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
NONE		16
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
ADVANCE ASSESSMENTS	2,236	17
<b>Total (Acct. 165):</b>	<b>2,236</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		23
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	444,376	24
DEFERRED REVENUE	11,114	25
<b>Total (Acct. 253):</b>	<b>455,490</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	12,630,181	0	0	0	<b>12,630,181</b>	<b>1</b>
Materials and Supplies	18,432	0	0	0	<b>18,432</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	3,529,749	0	0	0	<b>3,529,749</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	456,720	0	0	0	<b>456,720</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>8,662,144</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,662,144</b>	
Net Operating Income	148,353	0	0	0	<b>148,353</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>1.71%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>1.71%</b>	

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## 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	469,064	0	0	0	<b>469,064</b>	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	24,688	0	0	0	<b>24,688</b>	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>444,376</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>444,376</b>	

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## FINANCIAL SECTION FOOTNOTES

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NONE

**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)	2,625,032	1,853,235	1
<b>Total Sales of Water</b>	<b>2,625,032</b>	<b>1,853,235</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	26,874	16,227	2
Miscellaneous Service Revenues (471)	3,062	7,719	3
Rents from Water Property (472)	133,854	128,462	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	64,309	59,932	6
<b>Total Other Operating Revenues</b>	<b>228,099</b>	<b>212,340</b>	
<b>Total Operating Revenues</b>	<b>2,853,131</b>	<b>2,065,575</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	59,480	17,968	7
Pumping Expenses (620-633)	294,685	295,341	8
Water Treatment Expenses (640-652)	17,774	25,506	9
Transmission and Distribution Expenses (660-678)	230,843	365,758	10
Customer Accounts Expenses (901-905)	86,142	56,638	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	1,468,594	179,588	13
<b>Total Operation and Maintenance Expenses</b>	<b>2,157,518</b>	<b>940,799</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	270,115	260,952	14
Amortization Expense (404-407)		0	15
Taxes (408)	277,145	286,831	16
<b>Total Other Operating Expenses</b>	<b>547,260</b>	<b>547,783</b>	
<b>Total Operating Expenses</b>	<b>2,704,778</b>	<b>1,488,582</b>	
<b>NET OPERATING INCOME</b>	<b>148,353</b>	<b>576,993</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	7,188	425,885	1,187,440	4
Commercial	631	168,258	365,725	5
Industrial	91	347,025	433,624	6
<b>Total Metered Sales to General Customers (461)</b>	<b>7,910</b>	<b>941,168</b>	<b>1,986,789</b>	
Private Fire Protection Service (462)	141		57,190	7
Public Fire Protection Service (463)	7,745		531,257	8
Other Sales to Public Authorities (464)	43	13,917	34,149	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	6,278	15,162	11
Interdepartmental Sales (467)	1	280	485	12
<b>Total Sales of Water</b>	<b>15,841</b>	<b>961,643</b>	<b>2,625,032</b>	

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

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
TOWN OF LEDGEVIEW	NONE	6,278	15,162	1
<b>Total</b>		<b>6,278</b>	<b>15,162</b>	

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	522,243	1
Wholesale fire protection billed	9,014	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>531,257</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	26,874	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>26,874</b>	
<b>Miscellaneous Service Revenues (471):</b>		
OTHER	3,062	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>3,062</b>	
<b>Rents from Water Property (472):</b>		
RENT FROM WATER TOWERS	133,854	8
<b>Total Rents from Water Property (472)</b>	<b>133,854</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	64,309	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>64,309</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	6,307	17,731	3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	53,173	237	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
<b>Total Source of Supply Expenses</b>	<b>59,480</b>	<b>17,968</b>	
<b>PUMPING EXPENSES</b>			
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)	224,201	225,388	17
Pumping Labor and Expenses (624)	29,762	39,029	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	10,040	6,301	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	26,667	21,946	23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	4,015	2,677	25
<b>Total Pumping Expenses</b>	<b>294,685</b>	<b>295,341</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	17,266	25,013	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)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	0		28
Miscellaneous Expenses (643)	0		29
Rents (644)	0		30
Maintenance Supervision and Engineering (650)	0		31
Maintenance of Structures and Improvements (651)	0		32
Maintenance of Water Treatment Equipment (652)	508	493	33
<b>Total Water Treatment Expenses</b>	<b>17,774</b>	<b>25,506</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	10,317	12,108	34
Storage Facilities Expenses (661)	0		35
Transmission and Distribution Lines Expenses (662)	44,629	66,336	36
Meter Expenses (663)	24,052	26,596	37
Customer Installations Expenses (664)	0		38
Miscellaneous Expenses (665)	0		39
Rents (666)	6,747	6,550	40
Maintenance Supervision and Engineering (670)	0		41
Maintenance of Structures and Improvements (671)	0		42
Maintenance of Distribution Reservoirs and Standpipes (672)	12,020	109,080	43
Maintenance of Transmission and Distribution Mains (673)	85,371	90,162	44
Maintenance of Fire Mains (674)	0		45
Maintenance of Services (675)	27,232	22,090	46
Maintenance of Meters (676)	29	3,909	47
Maintenance of Hydrants (677)	17,116	25,713	48
Maintenance of Miscellaneous Plant (678)	3,330	3,214	49
<b>Total Transmission and Distribution Expenses</b>	<b>230,843</b>	<b>365,758</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	0		50
Meter Reading Labor (902)	34,691	18,366	51
Customer Records and Collection Expenses (903)	51,451	38,272	52
Uncollectible Accounts (904)	0		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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	54
<b>Total Customer Accounts Expenses</b>	<b>86,142</b>	<b>56,638</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	20,297	29,618	56
Office Supplies and Expenses (921)	52,244	27,216	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	1,263,753	17,865	59
Property Insurance (924)	23,657	22,968	60
Injuries and Damages (925)		0	61
Employee Pensions and Benefits (926)	102,478	78,274	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	2,869	447	65
Rents (931)	3,296	3,200	66
Maintenance of General Plant (932)		0	67
<b>Total Administrative and General Expenses</b>	<b>1,468,594</b>	<b>179,588</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,157,518</b>	<b>940,799</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		269,957	277,835	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		14,226	13,559	2
<b>Net property tax equivalent</b>		<b>255,731</b>	<b>264,276</b>	
Social Security		19,624	20,174	3
PSC Remainder Assessment		1,790	2,381	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>277,145</b>	<b>286,831</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.187400				3
County tax rate	mills		4.630300				4
Local tax rate	mills		4.480800				5
School tax rate	mills		9.270100				6
Voc. school tax rate	mills		1.497400				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>20.066000</b>				<b>10</b>
Less: state credit	mills		1.231900				11
<b>Net tax rate</b>	mills		<b>18.834100</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>4.480800</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.767500</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>15.248300</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>20.066000</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.759907</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>18.834100</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>14.312170</b>				<b>21</b>
Utility Plant, Jan. 1	\$	18,693,894	18,693,894				22
Materials & Supplies	\$	18,447	18,447				23
<b>Subtotal</b>	\$	<b>18,712,341</b>	<b>18,712,341</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>18,712,341</b>	<b>18,712,341</b>				<b>26</b>
Assessment Ratio	dec.		1.008000				27
<b>Assessed Value</b>	\$	<b>18,862,040</b>	<b>18,862,040</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>14.312170</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>269,957</b>	<b>269,957</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	206,342					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>269,957</b>					<b>34</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	749		3
<b>Total Intangible Plant</b>	<b>749</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	51,132		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)	403,357		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>454,489</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	576,479		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	654,038		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	71,957		20
<b>Total Pumping Plant</b>	<b>1,302,474</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	15,376		22
Water Treatment Equipment (332)	43,311		23
<b>Total Water Treatment Plant</b>	<b>58,687</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)			749	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>749</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			51,132	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)			403,357	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>454,489</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			576,479	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			654,038	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			71,957	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,302,474</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			15,376	22
Water Treatment Equipment (332)			43,311	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>58,687</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 \$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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,327		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,130,142		26
Transmission and Distribution Mains (343)	5,727,498	245,782	27
Fire Mains (344)	0		28
Services (345)	812,159	24,952	29
Meters (346)	1,972,038	118,358	30
Hydrants (348)	528,736	27,553	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>10,171,900</b>	<b>416,645</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	22,218		35
Computer Equipment (391.1)	75,424		36
Transportation Equipment (392)	317,811		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	61,287		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	4,438		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>481,178</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>12,469,477</b>	<b>416,645</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>12,469,477</b>	<b>416,645</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)			1,327 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,130,142 26
Transmission and Distribution Mains (343)	57,061		5,916,219 27
Fire Mains (344)			0 28
Services (345)	365		836,746 29
Meters (346)	22,101		2,068,295 30
Hydrants (348)	15,709		540,580 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>95,236</b>	<b>0</b>	<b>10,493,309</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			22,218 35
Computer Equipment (391.1)			75,424 36
Transportation Equipment (392)			317,811 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			61,287 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			4,438 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>481,178</b>
<b>Total utility plant in service directly assignable</b>	<b>95,236</b>	<b>0</b>	<b>12,790,886</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>95,236</b>	<b>0</b>	<b>12,790,886</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 \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	5,046,859	262,481	27
Fire Mains (344)	0		28
Services (345)	667,903	54,804	29
Meters (346)	0		30
Hydrants (348)	509,655	70,400	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>6,224,417</b>	<b>387,685</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,224,417</b>	<b>387,685</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>6,224,417</b>	<b>387,685</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			5,309,340 27
Fire Mains (344)			0 28
Services (345)			722,707 29
Meters (346)			0 30
Hydrants (348)			580,055 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>6,612,102</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>6,612,102</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>6,612,102</b>

**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)	
<b>SOURCE OF SUPPLY PLANT</b>				
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)	216,676	2.94%	11,859	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>216,676</b>		<b>11,859</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	294,335	2.43%	14,008	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	588,352	6.67%	43,401	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	31,192	4.29%	3,087	15
<b>Total Pumping Plant</b>	<b>913,879</b>		<b>60,496</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	8,026	2.50%	384	16
Water Treatment Equipment (332)	37,596	6.00%	2,599	17
<b>Total Water Treatment Plant</b>	<b>45,622</b>		<b>2,983</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	430,473	1.86%	21,023	19
Transmission and Distribution Mains (343)	508,839	0.93%	54,144	20
Fire Mains (344)	0			21
Services (345)	409,750	2.09%	17,229	22
Meters (346)	471,346	5.00%	101,008	23
Hydrants (348)	141,167	1.59%	8,502	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					0	3
314					228,535	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	228,535	
321					308,343	8
322					0	9
323					0	10
324					0	11
325					631,753	12
326					0	13
327					0	14
328					34,279	15
	0	0	0	0	974,375	
331					8,410	16
332					40,195	17
	0	0	0	0	48,605	
341					0	18
342					451,496	19
343	57,061				505,922	20
344					0	21
345	365				426,614	22
346	22,101			449	550,702	23
348	15,709				133,960	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,961,575</b>		<b>201,906</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	13,220	5.88%	1,306	27
Computer Equipment (391.1)	30,577	5.88%	4,435	28
Transportation Equipment (392)	178,003	10.56%	32,531	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	52,843	8.33%	5,105	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	4,438	9.09%		34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>279,081</b>		<b>43,377</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,416,833</b>		<b>320,621</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>3,416,833</b>		<b>320,621</b>	

**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					0 25
	95,236	0	0	449	2,068,694
390					0 26
391					14,526 27
391.1					35,012 28
392					210,534 29
393					0 30
394					57,948 31
395					0 32
396					0 33
397					4,438 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	322,458
	95,236	0	0	449	3,642,667
					0 38
	95,236	0	0	449	3,642,667

## 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)
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	333,936	0.93%	48,156
Fire Mains (344)	0		21
Services (345)	210,252	2.09%	14,531
Meters (346)	0		23
Hydrants (348)	80,352	1.59%	8,663

**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
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					382,092 20
344					0 21
345					224,783 22
346					0 23
348					89,015 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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>624,540</b>		<b>71,350</b>
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>624,540</b>		<b>71,350</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>624,540</b>		<b>71,350</b>

**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
	0	0	0	0	695,890
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
	0	0	0	0	695,890
					0 38
	0	0	0	0	695,890

## 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			94,933	<b>94,933</b>	1
February			84,464	<b>84,464</b>	2
March			88,286	<b>88,286</b>	3
April			92,074	<b>92,074</b>	4
May			97,352	<b>97,352</b>	5
June			107,815	<b>107,815</b>	6
July	5,203		122,355	<b>127,558</b>	7
August			99,090	<b>99,090</b>	8
September			84,143	<b>84,143</b>	9
October			80,109	<b>80,109</b>	10
November			73,682	<b>73,682</b>	11
December			75,931	<b>75,931</b>	12
<b>Total annual pumpage</b>	<b>5,203</b>	<b>0</b>	<b>1,100,234</b>	<b>1,105,437</b>	
Less: Water sold				961,643	13
Volume pumped but not sold				<b>143,794</b>	14
Volume sold as a percent of volume pumped				<b>87%</b>	15
Volume used for water production, water quality and system maintenance				3,526	16
Volume related to equipment/system malfunction				2,045	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>5,571</b>	19
Volume pumped but unaccounted for				<b>138,223</b>	20
Percent of water lost				<b>13%</b>	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.)				5,310	24
Date of maximum: 7/17/2005					25
Cause of maximum:					26
HEAT AND DROUGHT					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,991	27
Date of minimum: 11/25/2005					28
Total KWH used for pumping for the year				4,267,403	29
If water is purchased: Vendor Name: TOWN OF LEDGEVIEW					30
Point of Delivery: CONNECTION BETWEEN SYSTEMS					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
FRONT STREET	BF183	812	12	1,152,000	Yes	<b>1</b>
GRANT STREET	BF184	760	17	6,192,000	Yes	<b>2</b>
NINTH STREET	BF185	795	19	1,382,400	Yes	<b>3</b>
MERRILL STREET	BF186	845	19	1,440,000	Yes	<b>4</b>
ENTERPRISE	BF187	875	19	1,728,000	Yes	<b>5</b>
SCHUERING ROAD	BF188	787	24	1,584,000	Yes	<b>6</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	ENTERPRISE	FRONT STREET	GRANT STREET	1
Location	ENTERPRISE	FRONT STREET	GRANT STREET	2
Purpose	P	P	P	3
Destination	R	R	D	4
Pump Manufacturer	AMERICAN	LAYNE NW	LAYNE NW	5
Year Installed	1995	1989	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	800	520	8
Pump Motor or Standby Engine Mfr	BRYANT JACKSON	FAIRBANKS	LAYNE NW	9 10
Year Installed	1971	1951	1955	11
Type	NATURAL GAS	NATURAL GAS	NATURAL GAS	12
Horsepower	150	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	MERRILL STREET	NINTH STREET	SCHUERING ROAD	14
Location	MERRILL STREET	NINTH STREET	SCHUERING ROAD	15
Purpose	P	P	P	16
Destination	R	R	R	17
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE NW	18
Year Installed	1986	1991	1982	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	950	1,000	700	21
Pump Motor or Standby Engine Mfr	LAYNE NW	LAYNE NW	LAYNE NW	22 23
Year Installed	1966	1960	1982	24
Type	NATURAL GAS	NATURAL GAS	ELECTRIC	25
Horsepower	150	100	100	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	ENTERPRISE	FRONT STREET	GRANT STREET	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		3
Year constructed	1971	1950		4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	0	0		6
Total capacity in gallons (actual)	250,000	160,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5984	0.6192	0.6048	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	14

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	MATTHEW DRIVE	MERRILL STREET #1	MERRILL STREET #2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1986	1960	1966	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	135	128	0	6
Total capacity in gallons (actual)	500,000	250,000	250,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			OTHER	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.)			8.8560	12
Is a corrosion control chemical used (yes, no)?			Y	13
Is water fluoridated (yes, no)?			N	14

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NINTH STREET #1	NINTH STREET #2	SCHUERING ROAD	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	<b>3</b>
Year constructed	1965	1960	1982	<b>4</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	0	148	16	<b>6</b>
Total capacity in gallons (actual)	250,000	250,000	250,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		OTHER	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE		NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3680		1.4400	<b>12</b>
Is a corrosion control chemical used (yes, no)?	Y		Y	<b>13</b>
Is water fluoridated (yes, no)?	N		N	<b>14</b>

### 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	0.750	0	0	0	0	0	1
M	D	1.000	444	0	100	0	344	2
P	D	1.500	2,965	0	125	0	2,840	3
M	D	2.000	1,247	0	300	0	947	4
M	D	4.000	14,370	0	0	0	14,370	5
A	D	6.000	3,632	0	0	0	3,632	6
M	D	6.000	145,038	0	0	0	145,038	7
M	S	6.000	0	0	0	0	0	8
P	D	6.000	11,837	0	0	0	11,837	9
M	D	8.000	82,646	0	2,900	0	79,746	10
P	D	8.000	124,618	4,481	0	0	129,099	11
M	D	10.000	37,952	0	0	0	37,952	12
P	D	10.000	54,776	0	0	0	54,776	13
M	D	12.000	49,575	0	0	0	49,575	14
M	S	12.000	326	0	0	0	326	15
P	D	12.000	64,404	7,249	0	0	71,653	16
M	S	16.000	1,447	0	0	0	1,447	17
P	S	18.000	865	0	0	0	865	18
<b>Total Within Municipality</b>			<b>596,142</b>	<b>11,730</b>	<b>3,425</b>	<b>0</b>	<b>604,447</b>	
<b>Total Utility</b>			<b>596,142</b>	<b>11,730</b>	<b>3,425</b>	<b>0</b>	<b>604,447</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	0.750	3,699	0	3	0	3,696		1
P	1.000	1,720	117	0	0	1,837		2
M	1.000	1,248	0	0	0	1,248		3
M	1.500	84	0	0	0	84		4
P	1.500	110	0	0	0	110		5
P	2.000	8	1	0	0	9		6
M	2.000	106	0	0	0	106		7
M	3.000	2	0	0	0	2		8
M	4.000	17	0	0	0	17		9
P	4.000	1	0	0	0	1		10
M	6.000	9	0	0	0	9		11
P	6.000	56	3	0	0	59		12
P	8.000	10	0	0	0	10		13
P	10.000	2	0	0	0	2		14
<b>Total Utility</b>		<b>7,072</b>	<b>121</b>	<b>3</b>	<b>0</b>	<b>7,190</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.500	4,274	2	14	0	4,262	21	1
0.750	4,466	164	121	0	4,509	36	2
1.000	133	6	0	0	139	2	3
1.500	100	4	0	0	104	40	4
2.000	113	5	0	0	118	38	5
3.000	52	0	0	0	52	22	6
4.000	27	0	0	0	27	12	7
6.000	2	0	0	0	2	2	8
10.000	0	0	0	0	0	0	9
<b>Total:</b>	<b>9,167</b>	<b>181</b>	<b>135</b>	<b>0</b>	<b>9,213</b>	<b>173</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)	
0.500	3,902	180	15	12	0	153	4,262	1
0.750	2,929	237	23	21	0	1,299	4,509	2
1.000	44	64	9	5	0	17	139	3
1.500	3	69	8	8	0	16	104	4
2.000	0	69	24	8	0	17	118	5
3.000	0	35	5	5	0	7	52	6
4.000	0	13	6	4	0	4	27	7
6.000	0	0	2	0	0	0	2	8
10.000	0	0	0	0	0	0	0	9
<b>Total:</b>	<b>6,878</b>	<b>667</b>	<b>92</b>	<b>63</b>	<b>0</b>	<b>1,513</b>	<b>9,213</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	1,196	46	23		1,219	2
<b>Total Fire Hydrants</b>	<b>1,196</b>	<b>46</b>	<b>23</b>	<b>0</b>	<b>1,219</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	1,219
Number of distribution system valves end of year:	1,623
Number of distribution valves operated during year:	825

## 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.

Rate of return on meters

### 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.

A/C # 602 - The De Pere Water Utility decreased it's purchase of water from the Town of Ledgeview to only 5,203,500 gallons for \$6,307.

A/C # 614 - The Front & Merrill Street wells needed repairs of \$43,185 from outside contractors.

A/C # 662 - The Transmission and Distribution Lines expenses were lower this year since quite a bit of repairs were already incurred in the prior two years.

A/C # 672 - The amount was high in 2004 due to the refurbishment of the Merrill Street watertower.

A/C # 902 - Labor increased due to a higher allocation of this function on field employees' timesheets and due to staff turnover. This is expected to decrease in 2005.

A/C # 903 - This amount increased due to increased allocation of office staff time for the water utility to more accurately represent actual staff hours and dollars spent.

A/C # 921 - Office supplies and expenses increased to reflect training on new financial software as well as software upgrades.

A/C # 923 - This increased due to payments made to the Central Brown County Water Authority of \$1,257,901.

A/C # 926 - This increased due to sick time accrual for a retired employee to pay health insurance benefits as well as general health insurance increases.

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

If Adjustments for any account are nonzero, please explain.

A/C# 346 - To adjust to actual

### Sources of Water Supply - Statistics (Page W-16)

#### General footnotes

The City purchased water from the Town of Ledgeview for \$6,307 (5,203,500 gallons).

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## WATER OPERATING SECTION FOOTNOTES

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### 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.**

Water Main additions were financed by customer contributions (\$262,481) and the remaining amount with utility cash reserves.

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### Water Services (Page W-22)

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

Water Service additions were financed by customer contributions (\$54,804) and the remaining amount with Utility cash reserves.

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

All are in use at the end of the year.

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### Meters (Page W-23)

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

The Utility is involved in an extensive program to turn over all meter to TRACE or automatic read meters. This program is now substantially completed in 2005 with only a small percentage to finish in 2006. Routine testing according to PSC-suggested guidelines will commence in 2006.

**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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