



3014 (02-02-05)

ANNUAL REPORT

OF

Name: LITTLE CHUTE WATER DEPARTMENT

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

For the Year Ended: DECEMBER 31, 2005

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LITTLE CHUTE WATER DEPARTMENT

Utility Address: 108 W. MAIN STREET
LITTLE CHUTE, WI 54140-1750

When was utility organized? 1/1/1923

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DALE N. HAUG

Title: FINANCE DIRECTOR

Office Address:

108 W. MAIN STREET
LITTLE CHUTE, WI 54140

Telephone: (920) 788 - 7380 EXT 205

Fax Number: (920) 788 - 7394

E-mail Address: dale@littlechutewi.org

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: KEVIN COFFEY

Title: CHAIRPERSON

Office Address:

108 W. MAIN STREET
LITTLE CHUTE, WI 54140

Telephone: (920) 788 - 7380 EXT 205

Fax Number: (920) 788 - 7394

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: JOSEPH P. GALAROWICZ, CPA

Title: PARTNER

Office Address: KERBER, ROSE & ASSOCIATES. SC
1428 MIDWAY ROAD
MENASHA, WI 54952

Telephone: (920) 993 - 0105

Fax Number: (920) 993 - 0116

E-mail Address:

Date of most recent audit report: 4/21/2005

Period covered by most recent audit: DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: ROY VAN GHEEM, PE

Title: DIRECTOR OF PUBLIC WORKS

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

Telephone: (920) 788 - 7380

Fax Number: (920) 788 - 7394

E-mail Address:

Name of utility commission/committee: WATER UTILITY COMMISSION

Names of members of utility commission/committee:

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

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? YES

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

IDENTIFICATION AND OWNERSHIP

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

Contact Person: MR CURT WEIBEL

Title:

Telephone: (920) 751 - 4200 EXT

Fax Number: (920) 750 - 4284

E-mail Address:

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

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

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,410,398	1,397,477	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	712,126	673,181	2
Depreciation Expense (403)	212,255	205,536	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	151,187	158,843	5
Total Operating Expenses	1,075,568	1,037,560	
Net Operating Income	334,830	359,917	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	334,830	359,917	
OTHER INCOME			
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)	91,340	23,772	10
Miscellaneous Nonoperating Income (421)	764,304	95,575	11
Total Other Income	855,644	119,347	
Total Income	1,190,474	479,264	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(31,431)	(31,431)	12
Other Income Deductions (426)	42,784	38,382	13
Total Miscellaneous Income Deductions	11,353	6,951	
Income Before Interest Charges	1,179,121	472,313	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	214,756	197,918	14
Amortization of Debt Discount and Expense (428)	54,220	17,243	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	31,727	33,004	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	300,703	248,165	
Net Income	878,418	224,148	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,081,985	4,873,762	20
Balance Transferred from Income (433)	878,418	224,148	21
Miscellaneous Credits to Surplus (434)	22,252	1,675	22
Miscellaneous Debits to Surplus--Debit (435)	5,465	17,600	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	5,977,190	5,081,985	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,410,398		1,410,398	1
Total (Acct. 400):	1,410,398	0	1,410,398	
Operation and Maintenance Expense (401-402):				
Derived	712,126		712,126	2
Total (Acct. 401-402):	712,126	0	712,126	
Depreciation Expense (403):				
Derived	212,255		212,255	3
Total (Acct. 403):	212,255	0	212,255	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	151,187		151,187	5
Total (Acct. 408):	151,187	0	151,187	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	334,830	0	334,830	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON SPECIAL FUNDS AND OPERATING ACCOL	91,340	0	91,340 11
Total (Acct. 419):	91,340	0	91,340
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	764,304	764,304 12
NONE	0	0	0 13
Total (Acct. 421):	0	764,304	764,304
TOTAL OTHER INCOME:	91,340	764,304	855,644

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(31,431)	[REDACTED]	(31,431) 14
NONE	0	0	0 15
Total (Acct. 425):	(31,431)	0	(31,431)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	42,784	42,784 16
NONE	0	0	0 17
Total (Acct. 426):	0	42,784	42,784
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(31,431)	42,784	11,353

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	214,756	[REDACTED]	214,756 18
Total (Acct. 427):	214,756	0	214,756
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	54,220	[REDACTED]	54,220 19
Total (Acct. 428):	54,220	0	54,220
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	31,727	[REDACTED]	31,727 21
Total (Acct. 430):	31,727	0	31,727

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	300,703	0	300,703
NET INCOME:	156,898	721,520	878,418
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,348,071	2,733,914	5,081,985 24
Total (Acct. 216):	2,348,071	2,733,914	5,081,985
Balance Transferred from Income (433):			
Derived	156,898	721,520	878,418 25
Total (Acct. 433):	156,898	721,520	878,418
Miscellaneous Credits to Surplus (434):			
ADJUSTMENT TO FINANCIAL STATEMENTS AFTER 2004	22,252	0	22,252 26
Total (Acct. 434):	22,252	0	22,252
Miscellaneous Debits to Surplus--Debit (435):			
SET UP 2003 DEBT AMORTIZATION	5,465	0	5,465 27
Total (Acct. 435)--Debit:	5,465	0	5,465
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,521,756	3,455,434	5,977,190

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,410,398	0	0	0	1,410,398	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	1,410,398	0	0	0	1,410,398	

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	242,895		242,895	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	24,938		24,938	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	267,833	0	267,833	

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	1	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	14,047,484	12,603,519	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,679,615	2,523,593	2
Net Utility Plant	11,367,869	10,079,926	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	903,912	721,457	7
Total Other Property and Investments	903,912	721,457	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,527,819	1,023,036	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	204,785	169,576	11
Other Accounts Receivable (143)	3,727	2,977	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,004	2,838	14
Materials and Supplies (150)	29,248	23,295	15
Prepayments (165)	0	18,875	16
Other Current and Accrued Assets (170)	822	3,646	17
Total Current and Accrued Assets	1,769,405	1,244,243	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	108,352	103,196	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	108,352	103,196	
Total Assets and Other Debits	14,149,538	12,148,822	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,179,557	1,179,557	21
Appropriated Earned Surplus (215)	0		22
Unappropriated Earned Surplus (216)	5,977,190	5,081,985	23
Total Proprietary Capital	7,156,747	6,261,542	
LONG-TERM DEBT			
Bonds (221)	5,130,000	3,920,000	24
Advances from Municipality (223)	963,272	1,013,321	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	6,093,272	4,933,321	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	69,394	105,965	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	150,000	150,000	31
Interest Accrued (237)	114,460	91,562	32
Other Current and Accrued Liabilities (238)	0	9,336	33
Total Current and Accrued Liabilities	333,854	356,863	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	565,665	597,096	36
Total Deferred Credits	565,665	597,096	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	14,149,538	12,148,822	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	12,603,519	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	9,929,569	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,117,915	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)	0				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	14,047,484	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,931,608	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	748,007	0	0	0	13
Total Accumulated Provision	2,679,615	0	0	0	
Net Utility Plant	11,367,869	0	0	0	

**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)	
Balance first of year (110.1)	1,818,370				1,818,370	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	212,255				212,255	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	14,630				14,630	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	226,885	0	0	0	226,885	16
Debits during year						17
Book cost of plant retired	87,706				87,706	18
Cost of removal					0	19
Other debits (specify):						20
Adjusted afer 2004 PSC Report	25,941				25,941	21
					0	22
					0	23
					0	24
Total debits	113,647	0	0	0	113,647	25
Balance end of year (110.1)	1,931,608	0	0	0	1,931,608	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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)	
Balance first of year (110.1)	705,223				705,223	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	42,784				42,784	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	42,784	0	0	0	42,784	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	748,007	0	0	0	748,007	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	29,248	23,295 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	29,248	23,295

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1995 REVENUE BONDS	30,838	428	0	1
1998 REVENUE BONDS	4,936	428	38,386	2
2002 GENERAL OBLIGATION NOTES	957	428	10,906	3
2003 GENERAL OLBIGATION NOTES	319	428	6,446	4
2005 REVENUE BONDS	0	428	52,614	5
DEFERRED AMT ON 1995 REFUNDING	17,172	428	0	6
Total			108,352	
Unamortized premium on debt (251)				
NONE				7
Total			0	

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	1,179,557	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>1,179,557</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1995 REVENUE BONDS	05/01/1995	08/01/2015	0.00%	0	1
1998 REVENUE BONDS	10/01/1998	08/01/2018	4.13%	2,430,000	2
2005 REVENUE BONDS	06/01/2005	08/01/2020	3.79%	2,700,000	3
Total Bonds (Account 221):				5,130,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
2003 G.O. CORPORATE PURPOSE BONDS	07/01/2003	08/01/2018	2.72%	366,005	1
2002 G.O. PROMISSORY NOTES	12/15/2002	03/01/2012	2.83%	597,267	2
Total for Account 223				963,272	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	150,000	1
Accruals:		
Charged water department expense	151,187	2
Charged electric department expense		3
Charged sewer department expense	3,600	4
Other (explain):		
NONE		5
Total Accruals and other credits	154,787	
Taxes paid during year:		
County, state and local taxes	150,000	6
Social Security taxes	3,561	7
PSC Remainder Assessment	1,226	8
Other (explain):		
NONE		9
Total payments and other debits	154,787	
Balance end of year	150,000	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1995 REVENUE BONDS	34,633	48,487	83,120	0	1
1998 REVENUE BONDS	45,126	107,052	108,302	43,876	2
2005 REVENUE BONDS		59,217	0	59,217	3
Subtotal	79,759	214,756	191,422	103,093	
Advances from Municipality (223)					
2002 GENERAL OBLIGATION NOTES	7,197	20,787	21,108	6,876	4
2003 GENERAL OBLIGATION CORPORATE PURPOSE BONDS	4,606	10,940	11,055	4,491	5
Subtotal	11,803	31,727	32,163	11,367	
Other Long-Term Debt (224)					
NONE	0	0		0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	91,562	246,483	223,585	114,460	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
BOND RESERVE FUND - 1998 & 2005	548,736	3
BOND REDEMPTION - 1998	95,959	4
BOND REDEMPTION - 2005	159,217	5
DEPRECIATION	100,000	6
Total (Acct. 125):	903,912	
Notes Receivable (141):		
NONE	0	7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	204,785	8
Electric	0	9
Sewer (Regulated)	0	10
Other (specify):		
NONE	0	11
Total (Acct. 142):	204,785	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	12
Merchandising, jobbing and contract work	3,727	13
Other (specify):		
NONE	0	14
Total (Acct. 143):	3,727	
Receivables from Municipality (145):		
DELINQUENT CUSTOMER ACCOUNTS PLACED ON TAX ROLL	3,004	15
Total (Acct. 145):	3,004	
Prepayments (165):		
NONE	0	16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	17
Total (Acct. 182):	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)	
Other Deferred Debits (183):		
NONE	0	18
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	19
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	565,665	20
NONE		21
Total (Acct. 253):	565,665	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	9,585,071	0	0	0	9,585,071	1
Materials and Supplies	26,271	0	0	0	26,271	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation (110.1)	1,874,989	0	0	0	1,874,989	4
Customer Advances for Construction					0	5
Regulatory Liability	581,380	0	0	0	581,380	6
NONE					0	7
Average Net Rate Base	7,154,973	0	0	0	7,154,973	
Net Operating Income	334,830	0	0	0	334,830	8
Net Operating Income as a percent of						
Average Net Rate Base	4.68%	N/A	N/A	N/A	4.68%	

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	597,096	0	0	0	597,096	1
Add credits during year:						
NONE	0				0	2
Deduct charges:						
Miscellaneous Amortization (425)	31,431	0	0	0	31,431	3
Other (specify):						
NONE					0	4
Balance End of Year	565,665	0	0	0	565,665	

FINANCIAL SECTION FOOTNOTES

Bonds (Acct. 221) (Page F-15)

General footnotes

1995 Revenue Bonds were refunded in 2005. The year end interest rate is reported as 0.00%.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,385,602	1,364,860	1
Total Sales of Water	1,385,602	1,364,860	
Other Operating Revenues			
Forfeited Discounts (470)	5,699	3,420	2
Miscellaneous Service Revenues (471)	0	1,927	3
Rents from Water Property (472)	0	600	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	19,097	26,670	6
Total Other Operating Revenues	24,796	32,617	
Total Operating Revenues	1,410,398	1,397,477	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	1,030	1,596	7
Pumping Expenses (620-625)	133,004	125,164	8
Water Treatment Expenses (630-635)	147,924	117,224	9
Transmission and Distribution Expenses (640-655)	297,896	241,484	10
Customer Accounts Expenses (901-904)	28,329	29,632	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	103,943	158,081	13
Total Operation and Maintenance Expenses	712,126	673,181	
Other Operating Expenses			
Depreciation Expense (403)	212,255	205,536	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	151,187	158,843	16
Total Other Operating Expenses	363,442	364,379	
Total Operating Expenses	1,075,568	1,037,560	
NET OPERATING INCOME	334,830	359,917	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0			1
Commercial	0	0		2
Industrial	0			3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,691	188,640	676,374	4
Commercial	281	43,275	133,696	5
Industrial	30	100,697	191,288	6
Total Metered Sales to General Customers (461)	4,002	332,612	1,001,358	
Private Fire Protection Service (462)	17		16,724	7
Public Fire Protection Service (463)	1		340,590	8
Other Sales to Public Authorities (464)	20	6,886	26,930	9
Sales to Irrigation Customers (465)			0	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 4,040	 339,498	 1,385,602	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	340,590	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	340,590	
Forfeited Discounts (470):		
Customer late payment charges	3,419	5
Other (specify):		
FEES FOR CHANGING SERVICES AND OTHER CHARTGES FOR MAINTENANCE ON CUSTOMER PREMI	655	6
FEES FOR INSPECTIONS OF PRIVATE HYDRANTS	1,625	7
Total Forfeited Discounts (470)	5,699	
Miscellaneous Service Revenues (471):		
NONE	0	8
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE	0	9
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	19,097	11
Other (specify):		
NONE		12
Total Other Water Revenues (474)	19,097	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	1,030	1,005	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)		591	4
Total Source of Supply Expenses	1,030	1,596	
PUMPING EXPENSES			
Operation Labor (620)	10,734	2,344	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	114,189	105,760	7
Operation Supplies and Expenses (623)	788	845	8
Maintenance of Pumping Plant (625)	7,293	16,215	9
Total Pumping Expenses	133,004	125,164	
WATER TREATMENT EXPENSES			
Operation Labor (630)	18,342	4,910	10
Chemicals (631)	112,038	98,063	11
Operation Supplies and Expenses (632)	10,493	5,615	12
Maintenance of Water Treatment Plant (635)	7,051	8,636	13
Total Water Treatment Expenses	147,924	117,224	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	175,490	146,052	14
Operation Supplies and Expenses (641)	25,372	17,968	15
Maintenance of Distribution Reservoirs and Standpipes (650)	350	274	16
Maintenance of Mains (651)	50,000	55,874	17
Maintenance of Services (652)	17,797	15,136	18
Maintenance of Meters (653)	18,224	579	19
Maintenance of Hydrants (654)	10,663	5,601	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	297,896	241,484	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	3,186	6,110	22
Accounting and Collecting Labor (902)	24,734	23,491	23
Supplies and Expenses (903)	409	31	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	28,329	29,632	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	35,793	38,686	27
Office Supplies and Expenses (921)	12,546	8,543	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	16,842	32,405	30
Property Insurance (924)	9,488	10,376	31
Injuries and Damages (925)	0	0	32
Employee Pensions and Benefits (926)	13,860	56,445	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	7,701	6,339	35
Transportation Expenses (933)	7,713	5,287	36
Maintenance of General Plant (935)	0	0	37
Total Administrative and General Expenses	103,943	158,081	
Total Operation and Maintenance Expenses	712,126	673,181	

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		150,000	150,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,600	3,600	2
Net property tax equivalent		146,400	146,400	
Social Security		3,561	10,828	3
PSC Remainder Assessment		1,226	1,615	4
Other (specify): NONE		0	0	5
Total tax expense		151,187	158,843	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.191450				3
County tax rate	mills		4.592910				4
Local tax rate	mills		6.333580				5
School tax rate	mills		9.643200				6
Voc. school tax rate	mills		1.734780				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.495920				10
Less: state credit	mills		1.201100				11
Net tax rate	mills		21.294820				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.333580				14
Combined School Tax Rate	mills		11.377980				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.711560				17
Total Tax Rate	mills		22.495920				18
Ratio of Local and School Tax to Total	dec.		0.787323				19
Total tax net of state credit	mills		21.294820				20
Net Local and School Tax Rate	mills		16.765906				21
Utility Plant, Jan. 1	\$	12,603,519	12,603,519				22
Materials & Supplies	\$	23,295	23,295				23
Subtotal	\$	12,626,814	12,626,814				24
Less: Plant Outside Limits	\$	187,139	187,139				25
Taxable Assets	\$	12,439,675	12,439,675				26
Assessment Ratio	dec.		0.979075				27
Assessed Value	\$	12,179,375	12,179,375				28
Net Local & School Rate	mills		16.765906				29
Tax Equiv. Computed for Current Year	\$	204,198	204,198				30
Tax Equivalent per 1994 PSC Report	\$	147,591					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	150,000					32 33
Tax equiv. for current year (see note 6)	\$	150,000					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	951	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	951	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	37,575	0	4
Structures and Improvements (311)	65,429	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	389,579	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	23,555	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	516,138	0	
PUMPING PLANT			
Land and Land Rights (320)	557	0	12
Structures and Improvements (321)	835,416	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	424,048	0	17
Diesel Pumping Equipment (326)	44,415	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	46,979	0	20
Total Pumping Plant	1,351,415	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	600	0	21
Structures and Improvements (331)	387,330	0	22
Water Treatment Equipment (332)	1,076,399	13,725	23
Total Water Treatment Plant	1,464,329	13,725	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			951	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	951	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			37,575	4
Structures and Improvements (311)			65,429	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			389,579	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			23,555	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	516,138	
PUMPING PLANT				
Land and Land Rights (320)			557	12
Structures and Improvements (321)			835,416	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			424,048	17
Diesel Pumping Equipment (326)			44,415	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			46,979	20
Total Pumping Plant	0	0	1,351,415	
WATER TREATMENT PLANT				
Land and Land Rights (330)			600	21
Structures and Improvements (331)			387,330	22
Water Treatment Equipment (332)			1,090,124	23
Total Water Treatment Plant	0	0	1,478,054	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	75,600	0	24
Structures and Improvements (341)	111,636	0	25
Distribution Reservoirs and Standpipes (342)	1,182,408	0	26
Transmission and Distribution Mains (343)	2,897,157	373,056	27
Fire Mains (344)	0	0	28
Services (345)	539,252	71,033	29
Meters (346)	439,883	286,862	30
Hydrants (348)	308,252	57,967	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	5,554,188	788,918	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	106,181	0	34
Office Furniture and Equipment (391)	2,978	0	35
Computer Equipment (391.1)	2,527	0	36
Transportation Equipment (392)	65,001	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	19,869	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	156,996	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	353,552	0	
Total utility plant in service directly assignable	9,240,573	802,643	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	9,240,573	802,643	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			75,600 24
Structures and Improvements (341)			111,636 25
Distribution Reservoirs and Standpipes (342)		(25,941)	1,156,467 26
Transmission and Distribution Mains (343)	57,303		3,212,910 27
Fire Mains (344)			0 28
Services (345)	19,769		590,516 29
Meters (346)	3,239		723,506 30
Hydrants (348)	7,395		358,824 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	87,706	(25,941)	6,229,459
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			106,181 34
Office Furniture and Equipment (391)			2,978 35
Computer Equipment (391.1)			2,527 36
Transportation Equipment (392)			65,001 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			19,869 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			156,996 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	353,552
Total utility plant in service directly assignable	87,706	(25,941)	9,929,569
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	87,706	(25,941)	9,929,569

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	26
Transmission and Distribution Mains (343)	2,601,420	586,604	27
Fire Mains (344)	0	0	28
Services (345)	463,313	69,589	29
Meters (346)	0	0	30
Hydrants (348)	288,877	108,112	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	3,353,610	764,305	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	0	0	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	0	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	0	0	
Total utility plant in service directly assignable	3,353,610	764,305	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	3,353,610	764,305	

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

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

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			40,125	40,125	1
February			36,212	36,212	2
March			41,922	41,922	3
April			42,313	42,313	4
May			45,828	45,828	5
June			48,917	48,917	6
July			48,823	48,823	7
August			49,641	49,641	8
September			42,779	42,779	9
October			44,328	44,328	10
November			42,024	42,024	11
December			40,492	40,492	12
Total annual pumpage	0	0	523,404	523,404	
Less: Water sold				339,498	13
Volume pumped but not sold				183,906	14
Volume sold as a percent of volume pumped				65%	15
Volume used for water production, water quality and system maintenance				44,485	16
Volume related to equipment/system malfunction				35,629	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				80,114	19
Volume pumped but unaccounted for				103,792	20
Percent of water lost				20%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,078	24
Date of maximum: 8/9/2005					25
Cause of maximum:					26
Mobile home park leak after master meter. Summer day.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				931	27
Date of minimum: 4/24/2005					28
Total KWH used for pumping for the year				1,577,110	29
If water is purchased: Vendor Name: NONE					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

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

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER 1	1
Location	WELL HOUSE #1	WELL HOUSE #1	PUMP STATION #2	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1978	1978	1985	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,050	1,050	700	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	WESTINGHOUSE	GENERAL ELECTRIC	9 10
Year Installed	1978	1978	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER 2	BOOSTER PUMP #5	BOOSTER PUMP #6	14
Location	PUMP STATION #2	WELLHOUSE #4	WELLHOUSE #4	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	JACUZZI	GOULDS	GOULDS	18
Year Installed	1992	2001	2001	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,100	1,200	1,200	21
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC (USA)	US ELECTRIC (MEXICO)	22 23
Year Installed	1992	2001	2001	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	100	100	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 1	WELL 3	WELL 4	1
Location	DOYLE PARK	WASHINGTON STREET	EVERGREEN	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1997	1999	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,400	1,300	1,100	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	US ELECTRIC (MEXICO)	10
Year Installed	1997	1992	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	200	200	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	RESERVOIR ONE	RESERVOIR THREE	RESERVOIR TWO	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1979	2001	1952	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	0	6
Total capacity in gallons (actual)	300,000	500,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.2000	1.2000	1.2000	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	TANK THREE	TANK TWO	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	2002	1967	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	150	150	6
Total capacity in gallons (actual)	300,000	250,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	4.000	576	0	0	0	576	1	
P	D	4.000	88	0	0	0	88	2	
M	D	6.000	45,216	0	5,122	0	40,094	3	
P	D	6.000	3,175	16	0	0	3,191	4	
M	D	8.000	44,519	0	2,037	0	42,482	5	
P	D	8.000	94,997	9,815	0	0	104,812	6	
M	D	10.000	18,502	0	0	0	18,502	7	
P	D	10.000	8,847	2,741	0	0	11,588	8	
M	D	12.000	11,292	0	0	0	11,292	9	
P	D	12.000	39,278	9,723	0	0	49,001	10	
M	D	16.000	5,542	0	0	0	5,542	11	
P	D	16.000	1,663	0	0	0	1,663	12	
Total Within Municipality			273,695	22,295	7,159	0	288,831		
P	D	8.000	179	0	0	0	179	13	
P	D	12.000	2,660	0	0	0	2,660	14	
P	D	16.000	0	0	0	0	0	15	
Total Outside of Municipality			2,839	0	0	0	2,839		
Total Utility			276,534	22,295	7,159	0	291,670		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	744	0	0	0	744		1
L	0.750	606	0	0	0	606		2
M	1.000	1,704	124	94	0	1,734		3
M	1.250	1	0	0	0	1		4
M	1.500	68	27	0	0	95		5
M	2.000	17	0	0	0	17		6
M	3.000	4	0	0	0	4		7
M	4.000	6	0	0	0	6		8
P	6.000	1	0	0	0	1		9
Total Utility		3,151	151	94	0	3,208	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,196	0	63	38	4,171	581	1
1.000	57	0	6	13	64	18	2
1.500	29	9	1	2	39	19	3
2.000	20	2	0	0	22	8	4
3.000	11	6	7	2	12	6	5
4.000	8	2	2	0	8	2	6
8.000	1	0	0	0	1	1	7
Total:	4,322	19	79	55	4,317	635	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,679	195	14	2	0	281	4,171	1
1.000	7	41	4	3	0	9	64	2
1.500	1	27	0	6	0	5	39	3
2.000	0	12	2	5	0	3	22	4
3.000	0	6	2	2	0	2	12	5
4.000	0	2	4	1	0	1	8	6
8.000	0	0	0	1	0	0	1	7
Total:	3,687	283	26	20	0	301	4,317	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	7				7	1
Within Municipality	493	53	15		531	2
Total Fire Hydrants	500	53	15	0	538	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year: 1,029
 Number of distribution system valves end of year: 1,101
 Number of distribution valves operated during year: 1,101

WATER OPERATING SECTION FOOTNOTES

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

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

DONE

Water Operation & Maintenance Expenses (Page W-05)

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

- (620) PUMPING-LABOR - FIRST FULL YEAR OF CONTRACT LABOR WITH FULLY LOADED LABOR RATES; INCLUDES MODIFIED ALLOCATION OF TIME
 - (625) PUMPING-MAINT OF PLANT - PRIOR YEAR INCLUDED SECURITY SYSTEM UPGRADE
 - (630) TREATMENT-LABOR - SAME AS 620
 - (641) DISTRIBUTION-SUPPLIES/EXPENSE - SHARE OF GPS MAPPING SERVICES; MORE TELEPHONE LOCATES
 - (653) MAINT OF METERS - FIRST FULL YEAR OF CONVERSION TO ELECTRONIC READ METERS WITH MORE PARTS AND SUPPLIES PURCHASED; PRIOR YEAR HAD ONLY MINIMAL METER CHANGES
 - (654) MAINT OF HYDRANTS - MORE METER REPAIRS IN CURRENT YEAR AFTER SEMIANNUAL FLUSHING; AND INVENTORY ADJUSTMENTS
 - (923) ADMIN-OUTSIDE SERVICES - PRIOR YEAR INCLUDED CONSULTING FOR VULNERABILITY ASSESSMENT AND EMERGENCY RESPONSE PLAN
 - (926) ADMIN-EMPLOYEE BENEFITS - FIRST FULL YEAR OF CONTRACT LABOR WITH FULLY LOADED LABOR RATES
-

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

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

VILLAGE OF LITTLE CHUTE RESOLUTION #44, SERIES 1999, SEPTEMBER 1, 1999, SET THE PROPERTY TAX EQUIVALENT AT \$150,000.

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

If Adjustments for any account are nonzero, please explain.

ACCOUNT 342 - ELEVATED TOWER #1 WAS REMOVED IN 2003. RETIREMENT OCCURRED ON FINANCIAL STATEMENTS AFTER THE 2004 PSC REPORT WAS FILED.

Water Mains (Page W-17)

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

FINANCED BY TAX INCREMENT DISTRICT AND HOOK UP FEES.

Water Services (Page W-18)

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

FINANCED BY TAX INCREMENT DISTRICT AND HOOK UP FEES.

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

MORE DETAILED RECORDS WILL BE MAINTAINED IN FUTURE YEARS.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

Explain all reported adjustments.

ADJUSTMENT DUE TO INVENTORY CORRECTION

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

THE CURRENT PROGRAM IS TO TEST METERS ON A TEN YEAR CYCLE. THE UTILITY IS CONVERTING METERS TO ELECTRONIC READING TECHNOLOGY DURING 2005-2007. METERS THAT HAVE NOT BEEN TESTED FOR OVER SIX YEARS ARE BEING TESTED NOW TO AVOID A FUTURE BOTTLENECK WHEN A THE MAJORITY OF METERS WILL NEED TO BE TESTED AGAIN.

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
