



3013 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF FITCHBURG UTILITY DISTRICT #1

Principal Office: 5520 LACY ROAD
FITCHBURG, WI 53711-5318

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: CITY OF FITCHBURG UTILITY DISTRICT #1

Utility Address: 5520 LACY ROAD
FITCHBURG, WI 53711-5318

When was utility organized? 5/26/1965

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS KARI J PETERSON

Title: UTILITY SUPERVISOR

Office Address:

5520 LACY ROAD
FITCHBURG, WI 53711-5318

Telephone: (608) 270 - 4271

Fax Number: (608) 270 - 4212

E-mail Address: kari.peterson@city.fitchburg.wi.us

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: ANDY POTTS

Title: CHAIR, BOARD OF PUBLIC WORKS

Office Address:

5520 LACY RD
FITCHBURG, WI 53711

Telephone: (608) 270 - 4260

Fax Number: (608) 270 - 4275

E-mail Address: andrew.potts@city.fitchburg.wi.us

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: MATTHEW LAVOLD, CPA

Title: MANAGER

Office Address: VIRCHOW KRAUSE & CO
TEN TERRACE CT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2679

Fax Number:

E-mail Address: mlavold@virchowkrause.com

Date of most recent audit report: 5/1/2006

Period covered by most recent audit: 2005

Names and titles of utility management including manager or superintendent:

Name: MR PAUL Q. WOODARD

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
5520 LACY ROAD
FITCHBURG, WI 53711-5318

Telephone: (608) 270 - 4261

Fax Number: (608) 270 - 4212

E-mail Address: paul.woodard@city.fitchburg.wi.us

Name of utility commission/committee: BOARD OF PUBLIC WORKS

Names of members of utility commission/committee:

- MR DAVE HERBST, BOARD MEMBER
 - MR SCOTT NORTON, ALDERPERSON
 - MR ANDREW POTTS, CHAIR
 - MR PETER RUSCH, BOARD MEMBER
 - MR DAVE WILLBORN, BOARD MEMBER
-

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,848,253	1,688,501	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	681,691	688,685	2
Depreciation Expense (403)	264,000	224,532	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	386,694	379,119	5
Total Operating Expenses	1,332,385	1,292,336	
Net Operating Income	515,868	396,165	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	515,868	396,165	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	494,013	976,472	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	49,889	34,415	10
Miscellaneous Nonoperating Income (421)	819,939	1,198,829	11
Total Other Income	1,363,841	2,209,716	
Total Income	1,879,709	2,605,881	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(119,160)	(59,580)	12
Other Income Deductions (426)	228,882	213,065	13
Total Miscellaneous Income Deductions	109,722	153,485	
Income Before Interest Charges	1,769,987	2,452,396	
INTEREST CHARGES			
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)	2,456	4,017	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	2,456	4,017	
Net Income	1,767,531	2,448,379	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	29,299,884	26,851,505	20
Balance Transferred from Income (433)	1,767,531	2,448,379	21
Miscellaneous Credits to Surplus (434)	15,000	7,761,087	22
Miscellaneous Debits to Surplus--Debit (435)	0	7,761,087	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)	31,082,415	29,299,884	

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	1,848,253		1,848,253	1
Total (Acct. 400):	1,848,253	0	1,848,253	
Operation and Maintenance Expense (401-402):				
Derived	681,691		681,691	2
Total (Acct. 401-402):	681,691	0	681,691	
Depreciation Expense (403):				
Derived	264,000		264,000	3
Total (Acct. 403):	264,000	0	264,000	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	386,694		386,694	5
Total (Acct. 408):	386,694	0	386,694	
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:	515,868	0	515,868	
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):				
SEWER CIAC	639,319		639,319	9
SEWER INCOME	(145,306)		(145,306)	10
Total (Acct. 417):	494,013	0	494,013	
Nonoperating Rental Income (418):				
NONE	0		0	11
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 ALL INVESTMENTS	49,889	0	49,889 12
Total (Acct. 419):	49,889	0	49,889
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	819,939	819,939 13
NONE	0	0	0 14
Total (Acct. 421):	0	819,939	819,939
TOTAL OTHER INCOME:	543,902	819,939	1,363,841
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(119,160)	██████████	(119,160) 15
NONE	0	0	0 16
Total (Acct. 425):	(119,160)	0	(119,160)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	0	0 17
DEPRECIATION ON CONTRIBUTED PLANT-WATER	0	228,882	228,882 18
Total (Acct. 426):	0	228,882	228,882
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(119,160)	228,882	109,722
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	██████████	0 19
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0	██████████	0 20
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	2,456	██████████	2,456 22
Total (Acct. 430):	2,456	0	2,456

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	2,456	0	2,456
NET INCOME:	1,176,474	591,057	1,767,531
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	17,381,859	11,918,025	29,299,884 25
Total (Acct. 216):	17,381,859	11,918,025	29,299,884
Balance Transferred from Income (433):			
Derived	1,176,474	591,057	1,767,531 26
Total (Acct. 433):	1,176,474	591,057	1,767,531
Miscellaneous Credits to Surplus (434):			
SOLD LAND THAT WAS DEDICATED FOR WELL SITE (NO	15,000	0	15,000 27
Total (Acct. 434):	15,000	0	15,000
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	18,573,333	12,509,082	31,082,415

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
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,848,253	0	0	0	1,848,253	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,848,253	0	0	0	1,848,253	

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	342,398		342,398	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	160,708		160,708	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	503,106	0	503,106	

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	5.1	1
Electric		2
Gas		3
Sewer	3.1	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	23,805,586	22,710,860	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,343,752	3,870,000	2
Net Utility Plant	19,461,834	18,840,860	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	19,461,834	18,840,860	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	13,387,236	12,856,150	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,908,428	1,700,704	6
Net Nonutility Property	11,478,808	11,155,446	
Investment in Municipality (123)	0	0	7
Other Investments (124)	361,084	293,440	8
Special Funds (125-128)	0	4,625	9
Total Other Property and Investments	11,839,892	11,453,511	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	98,565	123,255	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	749,635	986,365	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	1,138,921	758,960	15
Other Accounts Receivable (143)	86,567	17,178	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	494,435	1,056,802	18
Materials and Supplies (151-163)	38,648	31,263	19
Prepayments (165)	2,564	0	20
Interest and Dividends Receivable (171)	4,490	6,672	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,613,825	2,980,495	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	12,938	12,938	25
Total Deferred Debits	12,938	12,938	
Total Assets and Other Debits	33,928,489	33,287,804	

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)	936,247	936,247	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	31,082,415	29,299,884	28
Total Proprietary Capital	32,018,662	30,236,131	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	33,701	65,756	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	33,701	65,756	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	347,849	583,968	33
Payables to Municipality (233)	84,838	837,950	34
Customer Deposits (235)	0	(857)	35
Taxes Accrued (236)	375,891	368,167	36
Interest Accrued (237)	146	260	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	54,533	64,400	41
Total Current and Accrued Liabilities	863,257	1,853,888	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	1,012,869	1,132,029	44
Total Deferred Credits	1,012,869	1,132,029	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	33,928,489	33,287,804	

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	22,676,022	34,838	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)	9,705,964	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	14,087,758	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)	11,864				9
Total Utility Plant	23,805,586	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,560,819	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,782,933	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	4,343,752	0	0	0	
Net Utility Plant	19,461,834	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,293,330				2,293,330	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	264,000				264,000	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	30,890				30,890	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	2,457				2,457	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	297,347	0	0	0	297,347	16
Debits during year						17
Book cost of plant retired	29,858				29,858	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	29,858	0	0	0	29,858	25
Balance end of year (111.1)	2,560,819	0	0	0	2,560,819	26

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,576,670				1,576,670	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	0				0	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
CHARGED DEPRECIATION EXPEN	226,882				226,882	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	226,882	0	0	0	226,882	16
Debits during year						17
Book cost of plant retired	20,619				20,619	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	20,619	0	0	0	20,619	25
Balance end of year (111.1)	1,782,933	0	0	0	1,782,933	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
SEWER PLANT	12,804,649	637,637	106,551	13,335,735	2
MADISON METRO SEWER INTERCEPTOR	51,501			51,501	3
Total Nonutility Property (121)	12,856,150	637,637	106,551	13,387,236	
Less accum. prov. depr. & amort. (122)	1,700,704	309,819	102,095	1,908,428	4
 Net Nonutility Property	 11,155,446	 327,818	 4,456	 11,478,808	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	31,681	25,337	2
Sewer utility (154)	6,967	5,926	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	38,648	31,263	

**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)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<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	936,247	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>936,247</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)	
Advances (223)					
1993 REFINANCED G.O. DEBT	08/01/1993	06/01/2006	4.83%	33,701	1
Total for Account 223				33,701	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	368,167	1
Accruals:		
Charged water department expense	386,693	2
Charged electric department expense		3
Charged sewer department expense	9,031	4
Other (explain):		
NONE		5
Total Accruals and other credits	395,724	
Taxes paid during year:		
County, state and local taxes	368,167	6
Social Security taxes	18,361	7
PSC Remainder Assessment	1,472	8
Other (explain):		
NONE		9
Total payments and other debits	388,000	
Balance end of year	375,891	

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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
1993 REFINANCED G.O. DEBT	260	2,456	2,570	146	2
Subtotal	260	2,456	2,570	146	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	260	2,456	2,570	146	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	350,739	2
RIMROCK SPECIAL	10,345	3
Total (Acct. 124):	361,084	
Sinking Funds (125):		
NONE		4
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		7
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	712,848	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
FOREMOST FARMS INVOICE	17,053	13
MISC INVOICES	752	14
PUBLIC FIRE TAX RELATED ITEMS	407,675	15
VIERS COLLECTION	331	16
MAYERS COLLECTION	262	17
Total (Acct. 142):	1,138,921	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	68,768	18
Merchandising, jobbing and contract work		19
Other (specify):		
PRIVATE FIRE PROTECTION	17,799	20
Total (Acct. 143):	86,567	
Receivables from Municipality (145):		
MISC INVOICES TO DEVELOPERS	16,039	21
STORM ADVANCE	400,000	22
STORM ASSESSMENTS	4,120	23
RECEIVABLE FROM STORM - NEENAH BILL	1,587	24
DELINQ UTILITIES TO TAX ROLL	4,651	25
STORM TO REIMBURSE CAPITAL COSTS PD BY FUD	5,740	26
2004 TAX ROLL ITEM	818	27
ASSESSMENTS TO TAX ROLL	60,505	28
INSPECTION FEES	743	29
SPECIAL ASSESSMENT LETTERS	232	30
Total (Acct. 145):	494,435	
Prepayments (165):		
BILLING SOFTWARE SUPPORT FEE	2,564	31
Total (Acct. 165):	2,564	
Extraordinary Property Losses (182):		
NONE		32
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
GLACIER VALLEY PROJECT	12,938	33
Total (Acct. 183):	12,938	
Clearing Accounts (184):		
NONE		34
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		35
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		36
Total (Acct. 186):	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)	
Payables to Municipality (233):		
DECEMBER PAYROLL	16,186	37
PAYABLE TO STORM UTILITY	3,836	38
REVENUES PAYABLE TO STORM UTILITY	20,823	39
DEC INTEREST PAYMENT	651	40
CAPITAL COSTS PAID BY CITY	5,895	41
REIMBURSE SEPT- DEC BILLS PD BY CITY	37,447	42
Total (Acct. 233):	84,838	
Other Deferred Credits (253):		
Regulatory Liability	1,012,869	43
NONE		44
Total (Acct. 253):	1,012,869	

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)	9,052,102	0	0	0	9,052,102	1
Materials and Supplies	28,509	0	0	0	28,509	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,427,074	0	0	0	2,427,074	4
Customer Advances for Construction					0	5
Regulatory Liability	1,072,449	0	0	0	1,072,449	6
					0	7
Average Net Rate Base	5,581,088	0	0	0	5,581,088	
Net Operating Income	515,868	0	0	0	515,868	8
Net Operating Income as a percent of Average Net Rate Base	9.24%	N/A	N/A	N/A	9.24%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	1,132,029	0	0	0	1,132,029	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	119,160	0	0	0	119,160	3
Other (specify):						
NONE					0	4
Balance End of Year	1,012,869	0	0	0	1,012,869	

FINANCIAL SECTION FOOTNOTES

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

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

ACCT 2330 -

\$16,186 - AMOUNT OF THE ACCRUED PAYROLL NOT PAID UNTIL JANUARY OF 2006

\$20,823 - AMOUNT OF STORM UTILITY REVENUES COLLECTED BUT NOT FORWARDED UNTIL JANUARY 2006

\$\$37,447 - AMOUNT OF MULTIPLE BILLS PAID BY THE CITY BUT WERE NOT BILLED TO THE UTILITY UNTIL LATE DECEMBER, REIMBURSEMENT WAS IN JAN 2006

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,810,495	1,655,545	1
Total Sales of Water	1,810,495	1,655,545	
Other Operating Revenues			
Forfeited Discounts (470)	3,408	2,804	2
Miscellaneous Service Revenues (471)	4,516	3,273	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	29,834	26,879	6
Total Other Operating Revenues	37,758	32,956	
Total Operating Revenues	1,848,253	1,688,501	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	22,273	50,145	7
Pumping Expenses (620-633)	224,174	202,088	8
Water Treatment Expenses (640-652)	50,358	44,533	9
Transmission and Distribution Expenses (660-678)	153,844	148,971	10
Customer Accounts Expenses (901-905)	43,273	30,530	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	187,769	212,418	13
Total Operation and Maintenance Expenses	681,691	688,685	
Other Operating Expenses			
Depreciation Expense (403)	264,000	224,532	14
Amortization Expense (404-407)		0	15
Taxes (408)	386,694	379,119	16
Total Other Operating Expenses	650,694	603,651	
Total Operating Expenses	1,332,385	1,292,336	
NET OPERATING INCOME	515,868	396,165	

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	138	1,823	6,827	1
Commercial	17	502	1,925	2
Industrial				3
Total Unmetered Sales to General Customers (460)	155	2,325	8,752	
Metered Sales to General Customers (461)				
Residential	4,639	362,128	806,452	4
Commercial	626	342,403	502,448	5
Industrial	32	33,465	43,916	6
Total Metered Sales to General Customers (461)	5,297	737,996	1,352,816	
Private Fire Protection Service (462)	1		56,665	7
Public Fire Protection Service (463)	1		386,175	8
Other Sales to Public Authorities (464)	12	2,899	6,087	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,466	743,220	1,810,495	

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

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)	386,175	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	386,175	
Forfeited Discounts (470):		
Customer late payment charges	3,408	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,408	
Miscellaneous Service Revenues (471):		
WATER PERMIT FEES AND RECONNECT CHARGES	4,516	7
Total Miscellaneous Service Revenues (471)	4,516	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	29,335	10
Other (specify):		
SALE OF SCRAP METAL	438	11
NEW CUSTOMER LISTS TO AREA BUSINESSES	61	12
Total Other Water Revenues (474)	29,834	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	715	1,255	1
Operation Labor and Expenses (601)	11,563	7,574	2
Purchased Water (602)	2,019	6,998	3
Miscellaneous Expenses (603)	675	620	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	979	1,230	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	6,322	32,468	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	22,273	50,145	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	1,346	1,770	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	181,829	142,102	17
Pumping Labor and Expenses (624)	260	6,474	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	6,945	6,147	20
Rents (627)	10,000	10,000	21
Maintenance Supervision and Engineering (630)	1,105	1,663	22
Maintenance of Structures and Improvements (631)	16,860	6,820	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	5,829	27,112	25
Total Pumping Expenses	224,174	202,088	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	365	332	26
Chemicals (641)	34,252	27,437	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	11,872	11,967	28
Miscellaneous Expenses (643)	281	247	29
Rents (644)	0	0	30
Maintenance Supervision and Engineering (650)	0	0	31
Maintenance of Structures and Improvements (651)	0	0	32
Maintenance of Water Treatment Equipment (652)	3,588	4,550	33
Total Water Treatment Expenses	50,358	44,533	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	2,296	2,153	34
Storage Facilities Expenses (661)	238	529	35
Transmission and Distribution Lines Expenses (662)	6,965	4,515	36
Meter Expenses (663)	10,967	27,262	37
Customer Installations Expenses (664)	2,488	1,643	38
Miscellaneous Expenses (665)	42,135	44,395	39
Rents (666)	10,000	10,000	40
Maintenance Supervision and Engineering (670)	1,387	1,038	41
Maintenance of Structures and Improvements (671)	807	780	42
Maintenance of Distribution Reservoirs and Standpipes (672)	10,074	4,466	43
Maintenance of Transmission and Distribution Mains (673)	29,708	16,701	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	13,849	13,597	46
Maintenance of Meters (676)	5,267	6,436	47
Maintenance of Hydrants (677)	14,258	12,257	48
Maintenance of Miscellaneous Plant (678)	3,405	3,199	49
Total Transmission and Distribution Expenses	153,844	148,971	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	219	400	50
Meter Reading Labor (902)	5,133	3,574	51
Customer Records and Collection Expenses (903)	34,694	18,609	52
Uncollectible Accounts (904)	0	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)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	3,227	7,947	54
Total Customer Accounts Expenses	43,273	30,530	
SALES EXPENSES			
Sales Expenses (910)	0	0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	10,889	44,152	56
Office Supplies and Expenses (921)	6,435	8,133	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	28,330	21,077	59
Property Insurance (924)	5,308	7,482	60
Injuries and Damages (925)	15,239	18,734	61
Employee Pensions and Benefits (926)	70,901	72,340	62
Regulatory Commission Expenses (928)	0	0	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	35,644	21,302	65
Rents (931)	5,834	5,834	66
Maintenance of General Plant (932)	9,189	13,364	67
Total Administrative and General Expenses	187,769	212,418	
Total Operation and Maintenance Expenses	681,691	688,685	

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		375,891	368,167	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		9,031	8,210	2
Net property tax equivalent		366,860	359,957	
Social Security		18,362	17,162	3
PSC Remainder Assessment		1,472	2,000	4
Other (specify): NONE			0	5
Total tax expense		386,694	379,119	

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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.185280				3
County tax rate	mills		2.808920				4
Local tax rate	mills		5.637620				5
School tax rate	mills		10.590493				6
Voc. school tax rate	mills		1.251100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.473413				10
Less: state credit	mills		1.288730				11
Net tax rate	mills		19.184683				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.637620				14
Combined School Tax Rate	mills		11.841593				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.479213				17
Total Tax Rate	mills		20.473413				18
Ratio of Local and School Tax to Total	dec.		0.853752				19
Total tax net of state credit	mills		19.184683				20
Net Local and School Tax Rate	mills		16.378957				21
Utility Plant, Jan. 1	\$	22,676,022	22,676,022				22
Materials & Supplies	\$	31,681	31,681				23
Subtotal	\$	22,707,703	22,707,703				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	22,707,703	22,707,703				26
Assessment Ratio	dec.		1.010653				27
Assessed Value	\$	22,949,608	22,949,608				28
Net Local & School Rate	mills		16.378957				29
Tax Equiv. Computed for Current Year	\$	375,891	375,891				30
Tax Equivalent per 1994 PSC Report	\$	209,393					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	375,891					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,588		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)	940,320	23,433	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	947,908	23,433	
PUMPING PLANT			
Land and Land Rights (320)	77,370		12
Structures and Improvements (321)	780,545		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	55,950		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	666,851	32,852	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0	32,600	20
Total Pumping Plant	1,580,716	65,452	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	65,897	8,262	23
Total Water Treatment Plant	65,897	8,262	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			7,588	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)			963,753	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	971,341	
PUMPING PLANT				
Land and Land Rights (320)			77,370	12
Structures and Improvements (321)			780,545	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			55,950	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	19,709		679,994	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			32,600	20
Total Pumping Plant	19,709	0	1,626,459	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			74,159	23
Total Water Treatment Plant	0	0	74,159	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	86,086	33,383	24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,717,730	915,892	26
Transmission and Distribution Mains (343)	2,163,939	99,941	27
Fire Mains (344)	0		28
Services (345)	18,388	37,258	29
Meters (346)	1,091,075	64,965	30
Hydrants (348)	138,487	9,470	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,215,705	1,160,909	
GENERAL PLANT			
Land and Land Rights (389)	3,014		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	16,896		35
Computer Equipment (391.1)	80,071	41,188	36
Transportation Equipment (392)	92,088	12,058	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	29,227	2,112	39
Laboratory Equipment (395)	57,396		40
Power Operated Equipment (396)	9,385		41
Communication Equipment (397)	33,228		42
SCADA Equipment (397.1)	262,585	24,167	43
Miscellaneous Equipment (398)	4,125		44
Other Tangible Property (399)	0		45
Total General Plant	588,015	79,525	
Total utility plant in service directly assignable	8,398,241	1,337,581	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,398,241	1,337,581	

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)			119,469 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			2,633,622 26
Transmission and Distribution Mains (343)			2,263,880 27
Fire Mains (344)			0 28
Services (345)			55,646 29
Meters (346)	605		1,155,435 30
Hydrants (348)			147,957 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	605	0	6,376,009
GENERAL PLANT			
Land and Land Rights (389)			3,014 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			16,896 35
Computer Equipment (391.1)			121,259 36
Transportation Equipment (392)	9,544		94,602 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			31,339 39
Laboratory Equipment (395)			57,396 40
Power Operated Equipment (396)			9,385 41
Communication Equipment (397)			33,228 42
SCADA Equipment (397.1)			286,752 43
Miscellaneous Equipment (398)			4,125 44
Other Tangible Property (399)			0 45
Total General Plant	9,544	0	657,996
Total utility plant in service directly assignable	29,858	0	9,705,964
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	29,858	0	9,705,964

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	9,791,411	416,727	27
Fire Mains (344)	0		28
Services (345)	2,159,734	195,394	29
Meters (346)	0		30
Hydrants (348)	1,462,305	75,106	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	13,413,450	687,227	
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)	7,700		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	7,700	0	
Total utility plant in service directly assignable	13,421,150	687,227	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	13,421,150	687,227	

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)	1,623		10,206,515 27
Fire Mains (344)			0 28
Services (345)	18,996		2,336,132 29
Meters (346)			0 30
Hydrants (348)			1,537,411 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	20,619	0	14,080,058
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)			7,700 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	7,700
Total utility plant in service directly assignable	20,619	0	14,087,758
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	20,619	0	14,087,758

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	279,597	2.90%	27,609	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	279,597		27,609	
PUMPING PLANT				
Structures and Improvements (321)	215,978	3.20%	24,978	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	24,011	4.40%	2,462	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	437,735	4.40%	29,630	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	677,724		57,070	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	59,180	6.00%	4,202	17
Total Water Treatment Plant	59,180		4,202	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	325,540	1.90%	41,338	19
Transmission and Distribution Mains (343)	216,369	1.30%	28,781	20
Fire Mains (344)	0			21
Services (345)	428	2.90%	1,073	22
Meters (346)	311,003	5.50%	61,779	23
Hydrants (348)	22,812	2.20%	3,151	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					307,206	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	307,206	
321					240,956	8
322					0	9
323					26,473	10
324					0	11
325	19,709				447,656	12
326					0	13
327					0	14
328					0	15
	19,709	0	0	0	715,085	
331					0	16
332					63,382	17
	0	0	0	0	63,382	
341					0	18
342					366,878	19
343					245,150	20
344					0	21
345					1,501	22
346	605				372,177	23
348					25,963	24

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	876,152		136,122	
GENERAL PLANT				
Structures and Improvements (390)	0	2.90%		26
Office Furniture and Equipment (391)	16,895	5.80%		27
Computer Equipment (391.1)	80,071	26.70%	26,878	28
Transportation Equipment (392)	77,347	13.30%	12,415	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	21,333	5.80%	1,756	31
Laboratory Equipment (395)	20,033	5.80%	3,329	32
Power Operated Equipment (396)	9,385	7.50%		33
Communication Equipment (397)	33,228	15.00%		34
SCADA Equipment (397.1)	138,500	9.20%	25,270	35
Miscellaneous Equipment (398)	3,885	5.80%	239	36
Other Tangible Property (399)	0			37
Total General Plant	400,677		69,887	
Total accum. prov. directly assignable	2,293,330		294,890	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	2,293,330		294,890	

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
	<u>605</u>	0	0	0	<u>1,011,669</u>
390					0 26
391					16,895 27
391.1					106,949 28
392	9,544		2,457		82,675 29
393					0 30
394					23,089 31
395					23,362 32
396					9,385 33
397					33,228 34
397.1					163,770 35
398					4,124 36
399					0 37
	<u>9,544</u>	0	2,457	0	<u>463,477</u>
	<u>29,858</u>	0	2,457	0	<u>2,560,819</u>
					0 38
	<u>29,858</u>	0	2,457	0	<u>2,560,819</u>

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	852,307	1.30%	129,987
Fire Mains (344)	0		21
Services (345)	477,594	2.90%	63,190
Meters (346)	0		23
Hydrants (348)	244,998	2.20%	32,997

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	1,623				980,671 20
344					0 21
345	18,996				521,788 22
346					0 23
348					277,995 24

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,574,899		226,174	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	0			28
Transportation Equipment (392)	0			29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	0			34
SCADA Equipment (397.1)	1,771	9.20%	708	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	1,771		708	
Total accum. prov. directly assignable	1,576,670		226,882	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	1,576,670		226,882	

**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
	20,619	0	0	0	1,780,454
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					2,479 35
398					0 36
399					0 37
	0	0	0	0	2,479
	20,619	0	0	0	1,782,933
					0 38
	20,619	0	0	0	1,782,933

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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			54,573	54,573	1
February			49,586	49,586	2
March	6,718		54,684	61,402	3
April			56,860	56,860	4
May			61,351	61,351	5
June			87,450	87,450	6
July			92,538	92,538	7
August			85,011	85,011	8
September	8,229		81,476	89,705	9
October			61,497	61,497	10
November			51,358	51,358	11
December			57,455	57,455	12
Total annual pumpage	14,947	0	793,839	808,786	
Less: Water sold				743,220	13
Volume pumped but not sold				65,566	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				12,400	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				12,400	19
Volume pumped but unaccounted for				53,166	20
Percent of water lost				7%	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.)				4,259	24
Date of maximum: 7/11/2005					25
Cause of maximum:					26
NORMAL PEAK SUMMER USAGES					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,078	27
Date of minimum: 1/28/2005					28
Total KWH used for pumping for the year				1,908,462	29
If water is purchased: Vendor Name: CITY OF MADISON WATER UTILITY					30
Point of Delivery: 2799 RIMROCK ROAD - 6" METER					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)	
WELL - 2689 GRANITE CIRCLE	10	1,033	19	1,728,000	Yes	1
WELL - 5608 BARBARA DR	2	352	10	792,000	No	2
WELL - 2791 YARMOUTH GREENWAY	4	1,000	16	1,656,000	Yes	3
WELL - 6042 MCKEE ROAD	5	1,031	18	1,800,000	Yes	4
WELL - 2359 PALOMINO TRAIL	7	434	8	504,000	Yes	5
WELL - 5127 HILLTOP ROAD	8	436	8	360,000	Yes	6
WELL - 2687 OSMUNDSEN RD	9	960	16	1,200,000	Yes	7

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	WELL #10	WELL #4	WELL #5	1
Location	2689 GRANITE CIRCLE '91 YARMOUTH GREENWAY		6042 MCKEE ROAD	2
Purpose	P	P	P	3
Destination	D	D	R	4
Pump Manufacturer	GOULD	GOULD	AMERICAN TURBINE	5
Year Installed	2001	1996	2005	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	1,100	1,400	8
Pump Motor or Standby Engine Mfr	U.S.	G.E.	U.S.	9 10
Year Installed	2001	1996	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #7	WELL #8	WELL #9	14
Location	2359 PALOMINO TRAIL	5127 HILLTOP ROAD	2687 OSMUNDSEN ROAD	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	GOULD	FAIRBANKS MORSE	GOULD	18
Year Installed	2002	1983	2004	19
Type	SUBMERSIBLE	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	400	250	1,058	21
Pump Motor or Standby Engine Mfr	FRANKLYN	FRANKLYN	U.S.	22 23
Year Installed	2002	1983	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	25	200	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	CAMP BADGER	TOWER B	TOWER C	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1998	1969	1991	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	147	97	6
Total capacity in gallons (actual)	500,000	500,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	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.)	0.0000	2.3000	3.1000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TOWER E		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2005		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	117		6
Total capacity in gallons (actual)	750,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

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	4.000	649	0	0	0	649	1
A	D	6.000	1,238	0	0	0	1,238	2
M	D	6.000	78,582	191	0	0	78,773	3
A	D	8.000	15,600	0	0	0	15,600	4
M	D	8.000	210,308	8,445	0	0	218,753	5
M	D	10.000	88,295	218	50	0	88,463	6
M	D	12.000	54,824	1,024	0	0	55,848	7
M	D	14.000	3,011	0	0	0	3,011	8
M	D	16.000	2,696	125	0	0	2,821	9
M	D	18.000	391	0	0	0	391	10
Total Within Municipality			455,594	10,003	50	0	465,547	
Total Utility			455,594	10,003	50	0	465,547	

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	795	0	0	0	795		1
M	1.000	3,357	172	2	0	3,527		2
M	1.500	122	0	2	0	120		3
M	2.000	69	1	0	0	70		4
M	3.000	4	8	0	0	12		5
M	4.000	39	8	3	0	44		6
M	6.000	67	2	2	0	67		7
M	8.000	82	6	0	0	88		8
M	10.000	5	0	0	0	5		9
Total Utility		4,540	197	9	0	4,728	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)	
0.750	4,377	329	15	374	5,065	269	1
1.000	160	7	0	(9)	158	1	2
1.500	137	4	2	1	140	2	3
2.000	155	6	2	(6)	153	2	4
3.000	8	0	0	0	8	0	5
4.000	0	1	0	0	1	0	6
Total:	4,837	347	19	360	5,525	274	

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)	
0.750	4,753	247	7	3	0	55	5,065	1
1.000	19	128	4	2	0	5	158	2
1.500	2	119	11	0	0	8	140	3
2.000	0	125	10	7	0	11	153	4
3.000	0	6	2	0	0	0	8	5
4.000		1					1	6
Total:	4,774	626	34	12	0	79	5,525	

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	0				0	1
Within Municipality	968	26		(11)	983	2
Total Fire Hydrants	968	26	0	(11)	983	
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:	983
Number of distribution system valves end of year:	1,248
Number of distribution valves operated during year:	653

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.

ACCT 474 - \$29,335 THIS AMOUNT WAS CHARGED BACK TO THE SEWER UTILITY BECAUSE THE WATER METERS PROVIDE READINGS THAT ARE ALSO USED FOR SEWER USAGES.

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.

ACCT 614 - TELEVISIONING WELL AND MAJOR WELL REPAIR DONE IN 2004
ACCT 930 - DUE TO INCREASED PAYROLL COSTS AND ADMINISTRATIVE CHARGES DUE TO CITY.

ACCT 903 - INCREASED PAYROLL COSTS
ACCT 920 - DECREASE DUE TO MORE ALLOCATION OF WAGES TO CAPITAL PROJECTS
ACCT 633 - MAJOR WELL REPAIR DONE IN 2004
ACCT 673 - INCREASE IN YEARLY MAINT COSTS SHARED WITH CITY
ACCT 623 - INCREASE IN FUEL COSTS
ACCT 663 - DECREASE IN PAYROLL ALLOCATION
ACCT 631 - MAJOR REPAIR DONE IN 2005 (LW ALLEN BILL)

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

If Materials and Supplies Total for this schedule does not match the Water utility Prior Year amount on the Materials and Supplies schedule, please explain.

USED END OF YEAR BALANCE WILL USE PRIOR YEAR AMOUNT ON 2006 REPORT

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

NEW TOWER WAS PUT IN SERVICE IN 2005

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.

FINANCING IS A COMBINATION OF DEVELOPER ADDED AND UTILITY FINANCED. THE UTILITY FINANCING IS FROM OPERATING REVENUE.

Water Services (Page W-22)

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

FINANCING IS A COMBINATION OF DEVELOPER ADDED AND UTILITY FINANCED. THE UTILITY FINANCING IS FROM OPERATING REVENUE.

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

ALL UTILITY OWNED SERVICES WERE IN USE.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

Explain all reported adjustments.

BEGINNING BALANCE IN 2005 WAS INCORRECT

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

Hydrants and Distribution System Valves (Page W-24)

Explain all reported Adjustments.

BALANCE AT THE END OF 2004 SHOULD HAVE BEEN 957

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	1,357,402	1,275,520	1
Total Sewage Operating Revenues	1,357,402	1,275,520	
Other Operating Revenues			
Forfeited Discounts (631)	3,759	2,771	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	2,563	2,964	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	6,322	5,735	
Total Operating Revenues	1,363,724	1,281,255	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	826,119	846,400	8
Maintenance Expenses (831-834)	161,049	129,652	9
Customer Accounting & Collection Expenses (840-843)	41,574	27,557	10
Administrative and General Expenses (850-857)	162,691	152,697	11
Total Operation and Maintenance Expenses	1,191,433	1,156,306	
Other Operating Expenses			
Depreciation Expense (403)	309,819	202,576	12
Amortization Expense (404)	0	0	13
Taxes (408)	7,778	8,832	14
Total Other Operating Expenses	317,597	211,408	
Total Operating Expenses	1,509,030	1,367,714	
NET OPERATING INCOME	(145,306)	(86,459)	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	44	600	8,228	1
Commercial Revenues	6	100	995	2
Industrial Revenues	1	40	183	3
Revenues from Public Authorities	2	40	365	4
Total Flat Rate Service to General Customers (621)	53	780	9,771	
Measured Service to General Customers (622)				
Residential Revenues	4,449	329,382	771,457	5
Commercial Revenues	548	317,591	469,311	6
Industrial Revenues	28	25,383	102,279	7
Revenues from Public Authorities	11	2,757	4,584	8
Total Measured Service to General Customers (622)	5,036	675,113	1,347,631	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	5,089	675,893	1,357,402	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
-------------	--------------------------------------------	----------------------	---------------------	-----------------------

NONE

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	3,759	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	3,759	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
PERMIT FEES, NSF & RECONNECTION CHARGES	2,563	6
Total Miscellaneous Operating Revenues (635)	2,563	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER 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)	
OPERATION EXPENSES			
Supervision and Labor (820)	0		1
Power and Fuel for Pumping (821)	0		2
Power and Fuel for Aeration Equipment (822)	0		3
Chlorine (823)	0		4
Phosphorous Removal Chemicals (824)	0		5
Sludge Conditioning Chemicals (825)	0		6
Other Chemicals for Sewage Treatment (826)	0		7
Other Operating Supplies and Expenses (827)	816,720	838,964	8
Transportation Expenses (828)	9,399	7,436	9
Rents (829)	0		10
Total Operation Expenses	826,119	846,400	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	82,961	55,247	11
Maintenance of Collection System Pumping Equipment (832)	0		12
Maintenance of Treatment and Disposal Plant Equipment (833)	0		13
Maintenance of General Plant Structures and Equipment (834)	78,088	74,405	14
Total Maintenance Expenses	161,049	129,652	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	36,441	23,983	15
Flat Rate Inspections (841)	0		16
Meter Reading (842)	5,133	3,574	17
Uncollectible Accounts (843)	0		18
Total Customer Accounting & Collection Expenses	41,574	27,557	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	31,262	46,485	19
Office Supplies and Expenses (851)	6,407	6,479	20
Outside Services Employed (852)	10,214	11,713	21
Insurance Expense (853)	20,172	11,639	22
Employees Pensions and Benefits (854)	40,060	38,472	23

SEWER 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)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Regulatory Commission Expenses (855)		0	24
Miscellaneous General Expenses (856)	34,576	22,909	25
Rents (857)	20,000	15,000	26
Total Administrative and General Expenses	162,691	152,697	
Total Operation and Maintenance Expenses	1,191,433	1,156,306	

TAXES (ACCT. 408 - SEWER)

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)	
Social Security		7,778	8,832	1
Local and School Tax Equivalent on Meters Charged by Water Department			0	2
PSC Remainder Assessment			0	3
Other (specify): NONE			0	4
Total tax expense		<u><u>7,778</u></u>	<u><u>8,832</u></u>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	101,595		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	9,634,354	587,180	7
Interceptor Mains and Accessories (314)	2,370,104		8
Force Mains (315)	22,207		9
Other Collecting System Equipment (316)	51,501		10
Total Collection System	12,179,761	587,180	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	39,600		12
Receiving Wells (322)	35,200		13
Electric Pumping Equipment (323)	0	645	14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	74,800	645	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			101,595	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)			10,221,534	7
Interceptor Mains and Accessories (314)			2,370,104	8
Force Mains (315)	22,207		0	9
Other Collecting System Equipment (316)			51,501	10
Total Collection System	22,207	0	12,744,734	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)	39,600		0	12
Receiving Wells (322)	35,200		0	13
Electric Pumping Equipment (323)			645	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	74,800	0	645	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			0	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			0	20
Secondary Treatment Equipment (334)			0	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			0	25
Flow Metering and Monitoring Equipment (339)			0	26

SEWER 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)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	9,315		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	5,675		31
Computer Equipment (372.1)	48,264	37,754	32
Transportation Equipment (373)	318,951	12,058	33
Other General Equipment (379)	22,324		34
Other Tangible Property (390)	0		35
Total General Plant	404,529	49,812	
Total utility plant in service directly assignable	12,659,090	637,637	
Common Utility Plant Allocated to Sewer Department	197,057		36
Total utility plant in service	12,856,147	637,637	

SEWER 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)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			9,315 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			5,675 31
Computer Equipment (372.1)			86,018 32
Transportation Equipment (373)	9,544		321,465 33
Other General Equipment (379)			22,324 34
Other Tangible Property (390)			0 35
Total General Plant	9,544	0	444,797
Total utility plant in service directly assignable	106,551	0	13,190,176
Common Utility Plant Allocated to Sewer Department			197,057 36
Total utility plant in service	106,551	0	13,387,233

**SEWER UTILITY PLANT IN SERVICE
--Plant Financed by Contributions--**

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	0		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26

SEWER 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
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26

**SEWER 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)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	0	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	0	0	

SEWER 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)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	0
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	0

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)	
Sewer	4.000	723	116	4	0	835		1
Sewer	6.000	48	7	2	0	53		2
Sewer	8.000	31	2	0	0	33		3
Total Utility		802	125	6	0	921	0	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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							
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)		
4.000	0	0	0	0	0	0	1
8.000	43,167	7,664	0	0	50,831	50,831	2
10.000	0	2,090	0	0	2,090	2,090	3
12.000	663	0	0	0	663	663	4
36.000	0	0	0	0	0	0	5
Total Utility	43,830	9,754	0	0	53,584		

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page N-05)

General footnotes

ACCT 827: DUE TO DECREASE IN MADISON MET SEWERAGE DISTRICT (MMSD) CHARGES.
DECREASED EXPENSES- TELEVISIONING NOT DONE IN 2005

ACCT 831: INCREASE DUE TO TELEVISIONING, PURCHASE OF SEWER GRATES AND
MAINTENANCE COSTS REIMBURSED TO CITY.

ACCT 840: DUE TO INCREASE IN WAGES, PRINTING AND MAILING (POSTAGE) INCREASE

ACCT 850: DECREASE DUE TO MORE ALLOCATING OF WAGES TO CAPITAL PROJECTS

ACCT 856: INCREASE DUE MOSTLY TO INCREASE IN ADMINISTRATIVE CHARGES DUE TO
CITY.

ACCT 853: INCREASE IN INSURANCE COVERAGES
