



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: FONTANA MUNICIPAL WATER UTILITY

Principal Office: 175 VALLEY VIEW DRIVE  
P.O. BOX 200  
FONTANA, WI 53125

For the Year Ended: DECEMBER 31, 2005

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

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



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20

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## TABLE OF CONTENTS

Schedule Name	Page
<b>WATER OPERATING SECTION</b> Water Operating Section Footnotes	W-21

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** FONTANA MUNICIPAL WATER UTILITY

**Utility Address:** 175 VALLEY VIEW DRIVE

P.O. BOX 200

FONTANA, WI 53125

**When was utility organized?** 1/1/1949

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.villageoffontana.com

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

**Name:** KELLY HAYDEN-STAGGS

**Title:** VILLAGE ADMINISTRATOR

**Office Address:**

175 VALLEY VIEW DRIVE

P.O. BOX 200

FONTANA, WI 53125

**Telephone:** (262) 275 - 6139

**Fax Number:** (262) 275 - 8088

**E-mail Address:** www.kelly@villageoffontana.com

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

**Name:** KAREN S. HALL

**Title:** CPA

**Office Address:** PATRICK W. ROMENESKO S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 0220

**Fax Number:** (262) 248 - 8429

**E-mail Address:** kshcanada@sbcglobal.net

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

**Name:** ARVID PETERSEN

**Title:** CHAIRMAN

**Office Address:**

175 VALLEY VIEW DRIVE

P.O. BOX 200

FONTANA, WI 53125

**Telephone:** (262) 275 - 6136

**Fax Number:** (262) 275 - 8088

**E-mail Address:** petersen@villageoffontana.com

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** PATRICK W. ROMENESKO

**Title:** CPA/SHAREHOLDER

**Office Address:** PATRICK W. ROMENESKO S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 0220

**Fax Number:** (262) 248 - 8429

**E-mail Address:** pwrrome@sbcglobal.net

**Date of most recent audit report:** 1/26/2006

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2005

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

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**Name:** CRAIG WORKMAN

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

300 WILD DUCK RD

P.O. BOX 200

FONTANA, WI 53125

**Telephone:** (262) 275 - 3481

**Fax Number:** (262) 275 - 5120

**E-mail Address:** craig@villageoffontana.com

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**Name of utility commission/committee:** WATER & SEWER COMMITTEE

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

MR BRUCE ADREANI

MR MARK KENNEDY

MR KEN PARISER

MR ARVID PETERSEN, CHAIRMAN

MR MARVIN SOLLARS

MR ROBERT STEWART

MR JOHN TIERNEY

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**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:** [REDACTED]

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	762,364	752,299	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	316,320	326,364	2
Depreciation Expense (403)	161,370	152,860	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	84,655	85,688	5
<b>Total Operating Expenses</b>	<b>562,345</b>	<b>564,912</b>	
<b>Net Operating Income</b>	<b>200,019</b>	<b>187,387</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>200,019</b>	<b>187,387</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	0	0	10
Miscellaneous Nonoperating Income (421)	48,500	27,000	11
<b>Total Other Income</b>	<b>48,500</b>	<b>27,000</b>	
<b>Total Income</b>	<b>248,519</b>	<b>214,387</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(11,173)	(11,173)	12
Other Income Deductions (426)	17,245	14,502	13
<b>Total Miscellaneous Income Deductions</b>	<b>6,072</b>	<b>3,329</b>	
<b>Income Before Interest Charges</b>	<b>242,447</b>	<b>211,058</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	1,926	2,204	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	78,425	78,992	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>80,351</b>	<b>81,196</b>	
<b>Net Income</b>	<b>162,096</b>	<b>129,862</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,674,720	1,768,320	20
Balance Transferred from Income (433)	162,096	129,862	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	223,462	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,836,816</b>	<b>1,674,720</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	762,364		762,364	1
<b>Total (Acct. 400):</b>	<b>762,364</b>	<b>0</b>	<b>762,364</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	316,320		316,320	2
<b>Total (Acct. 401-402):</b>	<b>316,320</b>	<b>0</b>	<b>316,320</b>	
<b>Depreciation Expense (403):</b>				
Derived	161,370		161,370	3
<b>Total (Acct. 403):</b>	<b>161,370</b>	<b>0</b>	<b>161,370</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	84,655		84,655	5
<b>Total (Acct. 408):</b>	<b>84,655</b>	<b>0</b>	<b>84,655</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>200,019</b>	<b>0</b>	<b>200,019</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
NONE	0	0	0 11
<b>Total (Acct. 419):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	48,500	48,500 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>48,500</b>	<b>48,500</b>
<b>TOTAL OTHER INCOME:</b>	<b>0</b>	<b>48,500</b>	<b>48,500</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(11,173)	[REDACTED]	(11,173) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(11,173)</b>	<b>0</b>	<b>(11,173)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	17,245	17,245 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>17,245</b>	<b>17,245</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(11,173)</b>	<b>17,245</b>	<b>6,072</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	0	[REDACTED]	0 18
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION	1,926	[REDACTED]	1,926 19
<b>Total (Acct. 428):</b>	<b>1,926</b>	<b>0</b>	<b>1,926</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	78,425	[REDACTED]	78,425 21
<b>Total (Acct. 430):</b>	<b>78,425</b>	<b>0</b>	<b>78,425</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>80,351</b>	<b>0</b>	<b>80,351</b>
<b>NET INCOME:</b>	<b>130,841</b>	<b>31,255</b>	<b>162,096</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	770,821	903,899	1,674,720 24
<b>Total (Acct. 216):</b>	<b>770,821</b>	<b>903,899</b>	<b>1,674,720</b>
<b>Balance Transferred from Income (433):</b>			
Derived	130,841	31,255	162,096 25
<b>Total (Acct. 433):</b>	<b>130,841</b>	<b>31,255</b>	<b>162,096</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>901,662</b>	<b>935,154</b>	<b>1,836,816</b>

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	762,364	0	0	0	<b>762,364</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0	0	0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>762,364</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>762,364</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	133,738	0	133,738	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>133,738</b>	<b>0</b>	<b>133,738</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	3	1
Electric	0	2
Gas	0	3
Sewer	0	4

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	7,720,419	6,993,940	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,652,214	1,597,553	2
<b>Net Utility Plant</b>	<b>6,068,205</b>	<b>5,396,387</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	568	568	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>568</b>	<b>568</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>568</b>	<b>568</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,757	(59,853)	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	118,213	96,267	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	16,564	30,743	14
Materials and Supplies (150)	48,240	50,551	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>184,774</b>	<b>117,708</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	12,265	14,191	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	4,147	20
<b>Total Deferred Debits</b>	<b>12,265</b>	<b>18,338</b>	
<b>Total Assets and Other Debits</b>	<b>6,265,812</b>	<b>5,533,001</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,015,032	664,401	<b>21</b>
Appropriated Earned Surplus (215)	0	0	<b>22</b>
Unappropriated Earned Surplus (216)	1,836,816	1,674,720	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,851,848</b>	<b>2,339,121</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	3,074,146	2,877,388	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>3,074,146</b>	<b>2,877,388</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	105,681	70,000	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	19,824	22,325	<b>32</b>
Other Current and Accrued Liabilities (238)	0	0	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>125,505</b>	<b>92,325</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	201,116	212,289	<b>36</b>
<b>Total Deferred Credits</b>	<b>201,116</b>	<b>212,289</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>37</b>
Injuries and Damages Reserve (262)	0	0	<b>38</b>
Pensions and Benefits Reserve (263)	13,197	11,878	<b>39</b>
Miscellaneous Operating Reserves (265)	0	0	<b>40</b>
<b>Total Operating Reserves</b>	<b>13,197</b>	<b>11,878</b>	
<b>Total Liabilities and Other Credits</b>	<b>6,265,812</b>	<b>5,533,001</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	6,993,940	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,221,840	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,498,579	0	0	0	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant in Process of Reclassification (103)	0	0	0	0	5
Utility Plant Leased to Others (104)	0	0	0	0	6
Property Held for Future Use (105)	0	0	0	0	7
Completed Construction not Classified (106)	0	0	0	0	8
Construction Work in Progress (107)	0	0	0	0	9
Utility Plant Acquisition Adjustments (108)	0	0	0	0	10
Other Utility Plant Adjustments (109)	0	0	0	0	11
<b>Total Utility Plant</b>	<b>7,720,419</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,389,820	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	262,394	0	0	0	13
<b>Total Accumulated Provision</b>	<b>1,652,214</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>6,068,205</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	1,352,404				<b>1,352,404</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	161,370				<b>161,370</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	7,321				<b>7,321</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>168,691</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>168,691</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	131,275				<b>131,275</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>131,275</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>131,275</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>1,389,820</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,389,820</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	245,149				245,149	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	17,245				17,245	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>17,245</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,245</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>262,394</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>262,394</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
<b>Other (specify):</b>					
LAND NOT IN USE	568	0	0	568	2
<b>Total Nonutility Property (121)</b>	<b>568</b>	<b>0</b>	<b>0</b>	<b>568</b>	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
<b>Net Nonutility Property</b>	<b>568</b>	<b>0</b>	<b>0</b>	<b>568</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	48,240	50,551	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
<b>Total Materials and Supplies</b>	<b>48,240</b>	<b>50,551</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1999 G.O. BONDS	717	428	4,778	1
1999 REFUNDED BONDS	405	428	5,633	2
2002 REFUNDED BONDS	804	428	1,854	3
<b>Total</b>			<b>12,265</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

**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	664,401	1
<b>Changes during year (explain):</b>		
TIF CONTRIBUTION FOR MAIN ST/MILL ST WATER CONSTRUCTION	350,631	2
<b>Balance end of year</b>	<u><u>1,015,032</u></u>	

**BONDS (ACCT. 221)**

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

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<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
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NONE

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1999 GO BONDS	10/08/1999	05/01/2018	2.64%	1,247,466	1
2002 REFUNDING BONDS	06/01/2002	09/01/2011	2.15%	206,779	2
2004 GO NOTES	06/21/2004	06/21/2014	4.10%	330,522	3
2005 TRUST FUND LOAN	11/21/2005	03/15/2015	4.25%	542,000	4
PAYABLE TO MUNICIPALITY	12/31/2005	12/31/2006	5.50%	342,579	5
1999 GO BONDS	07/27/1999	10/01/2012	5.10%	404,800	6
<b>Total for Account 223</b>				<b><u>3,074,146</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	84,655	2
Charged electric department expense		3
Charged sewer department expense	1,357	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>86,012</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	74,924	6
Social Security taxes	10,481	7
PSC Remainder Assessment	607	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>86,012</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0	0	0	0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
2004 GO NOTES	7,528	14,303	15,056	6,775	2
1999 GO BOND	5,839	33,634	33,984	5,489	3
1999 GO BONDS	5,806	22,488	23,303	4,991	4
2002 REFUNDING	3,152	8,000	8,583	2,569	5
<b>Subtotal</b>	<b>22,325</b>	<b>78,425</b>	<b>80,926</b>	<b>19,824</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0	0	0	0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>22,325</b>	<b>78,425</b>	<b>80,926</b>	<b>19,824</b>	

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

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

Particulars (a)		Balance End of Year (b)
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE	0	3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	101,001	5
Electric	0	6
Sewer (Regulated)	0	7
<b>Other (specify):</b>		
ENGINEERING CHARGES REIMBURSED BY DEVELOPERS	17,212	8
<b>Total (Acct. 142):</b>	<b>118,213</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
<b>Other (specify):</b>		
NONE	0	11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
JOINT METER COSTS DUE FROM SEWER UTILITY	16,065	12
DELINQUENT UTILITY BILLS PLACED ON 2005 TAX ROLL	499	13
<b>Total (Acct. 145):</b>	<b>16,564</b>	
<b>Prepayments (165):</b>		
NONE	0	14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	15
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE	0	16
<b>Total (Acct. 183):</b>	0	
<b>Payables to Municipality (233):</b>		
NONE	0	17
<b>Total (Acct. 233):</b>	0	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	201,116	18
NONE	0	19
<b>Total (Acct. 253):</b>	<b>201,116</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	5,971,533	0	0	0	5,971,533	1
Materials and Supplies	49,395	0	0	0	49,395	2
<b>Other (specify):</b>						
NONE	0	0	0	0	0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	1,371,112	0	0	0	1,371,112	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	206,702	0	0	0	206,702	6
NONE	0	0	0	0	0	7
<b>Average Net Rate Base</b>	<b>4,443,114</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,443,114</b>	
 Net Operating Income	 200,019	 0	 0	 0	 200,019	 8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.50%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.50%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	212,289	0	0	0	<b>212,289</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE	0	0	0	0	<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	11,173	0	0	0	<b>11,173</b>	<b>3</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>201,116</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>201,116</b>	

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## FINANCIAL SECTION FOOTNOTES

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	749,379	741,803	1
<b>Total Sales of Water</b>	<b>749,379</b>	<b>741,803</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	3,180	2,880	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	9,805	7,616	6
<b>Total Other Operating Revenues</b>	<b>12,985</b>	<b>10,496</b>	
<b>Total Operating Revenues</b>	<b>762,364</b>	<b>752,299</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	33,783	35,257	7
Pumping Expenses (620-625)	66,437	68,653	8
Water Treatment Expenses (630-635)	17,258	12,692	9
Transmission and Distribution Expenses (640-655)	45,974	71,172	10
Customer Accounts Expenses (901-904)	30,258	27,935	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	122,610	110,655	13
<b>Total Operation and Maintenance Expenses</b>	<b>316,320</b>	<b>326,364</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	161,370	152,860	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	84,655	85,688	16
<b>Total Other Operating Expenses</b>	<b>246,025</b>	<b>238,548</b>	
<b>Total Operating Expenses</b>	<b>562,345</b>	<b>564,912</b>	
<b>NET OPERATING INCOME</b>	<b>200,019</b>	<b>187,387</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,038	85,411	392,166	4
Commercial	80	35,089	116,309	5
Industrial	0	0	0	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,118</b>	<b>120,500</b>	<b>508,475</b>	
Private Fire Protection Service (462)	1		180	7
Public Fire Protection Service (463)	1		233,430	8
Other Sales to Public Authorities (464)	13	1,636	7,294	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
 <b>Total Sales of Water</b>	 <b>2,133</b>	 <b>122,136</b>	 <b>749,379</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	233,430	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>233,430</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	3,180	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>3,180</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE	0	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE	0	8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	7,027	10
<b>Other (specify):</b>		
MISCELLANEOUS SALE OF PARTS, RECONNECTION AND NSF FEES	2,778	11
<b>Total Other Water Revenues (474)</b>	<b>9,805</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	22,994	22,158	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	10,789	13,099	3
Maintenance of Water Source Plant (605)	0	0	4
<b>Total Source of Supply Expenses</b>	<b>33,783</b>	<b>35,257</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	17,614	18,465	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	43,413	43,183	7
Operation Supplies and Expenses (623)	5,410	7,005	8
Maintenance of Pumping Plant (625)	0	0	9
<b>Total Pumping Expenses</b>	<b>66,437</b>	<b>68,653</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	3,523	3,693	10
Chemicals (631)	10,928	7,660	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	2,807	1,339	13
<b>Total Water Treatment Expenses</b>	<b>17,258</b>	<b>12,692</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	28,183	29,544	14
Operation Supplies and Expenses (641)	0	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	302	1,020	16
Maintenance of Mains (651)	11,948	30,245	17
Maintenance of Services (652)	2,984	6,733	18
Maintenance of Meters (653)	359	1,386	19
Maintenance of Hydrants (654)	2,198	1,628	20
Maintenance of Other Plant (655)	0	616	21
<b>Total Transmission and Distribution Expenses</b>	<b>45,974</b>	<b>71,172</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	1,800	1,332	<b>22</b>
Accounting and Collecting Labor (902)	23,268	21,631	<b>23</b>
Supplies and Expenses (903)	5,190	4,972	<b>24</b>
Uncollectible Accounts (904)	0	0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>30,258</b>	<b>27,935</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	36,211	31,440	<b>27</b>
Office Supplies and Expenses (921)	1,938	1,232	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>29</b>
Outside Services Employed (923)	9,189	13,605	<b>30</b>
Property Insurance (924)	14,121	16,214	<b>31</b>
Injuries and Damages (925)	0	0	<b>32</b>
Employee Pensions and Benefits (926)	48,598	41,282	<b>33</b>
Regulatory Commission Expenses (928)	66	65	<b>34</b>
Miscellaneous General Expenses (930)	1,520	821	<b>35</b>
Transportation Expenses (933)	5,676	2,509	<b>36</b>
Maintenance of General Plant (935)	5,291	3,487	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>122,610</b>	<b>110,655</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>316,320</b>	<b>326,364</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		74,924	76,386	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,357	1,342	2
<b>Net property tax equivalent</b>		<b>73,567</b>	<b>75,044</b>	
Social Security		10,481	9,684	3
PSC Remainder Assessment		607	960	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>84,655</b>	<b>85,688</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Walworth				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.186559				3
County tax rate	mills		4.270297				4
Local tax rate	mills		2.788674				5
School tax rate	mills		7.171125				6
Voc. school tax rate	mills		1.322711				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>15.739366</b>				<b>10</b>
Less: state credit	mills		0.983298				11
<b>Net tax rate</b>	mills		<b>14.756068</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>2.788674</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>8.493836</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>11.282510</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>15.739366</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.716834</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>14.756068</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>10.577649</b>				<b>21</b>
Utility Plant, Jan. 1	\$	6,993,940	6,993,940				22
Materials & Supplies	\$	50,551	50,551				23
<b>Subtotal</b>	\$	<b>7,044,491</b>	<b>7,044,491</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>7,044,491</b>	<b>7,044,491</b>				<b>26</b>
Assessment Ratio	dec.		1.005500				27
<b>Assessed Value</b>	\$	<b>7,083,236</b>	<b>7,083,236</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>10.577649</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>74,924</b>	<b>74,924</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	44,166					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>74,924</b>					<b>34</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	66,195	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	797,268	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>863,463</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	927,732	23,672	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	433,899	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	20,006	321	20
<b>Total Pumping Plant</b>	<b>1,381,637</b>	<b>23,993</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	364,946	0	22
Water Treatment Equipment (332)	401,639	0	23
<b>Total Water Treatment Plant</b>	<b>766,585</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)	0	0	66,195	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	797,268	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>863,463</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	951,404	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	433,899	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	20,327	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,405,630</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	364,946	22
Water Treatment Equipment (332)	0	0	401,639	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>766,585</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	2,649	0	24
Structures and Improvements (341)	22,572	0	25
Distribution Reservoirs and Standpipes (342)	558,032	0	26
Transmission and Distribution Mains (343)	1,268,489	436,540	27
Fire Mains (344)	13,845	0	28
Services (345)	209,413	52,499	29
Meters (346)	255,227	28,809	30
Hydrants (348)	134,651	41,602	31
Other Transmission and Distribution Plant (349)	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>2,464,878</b>	<b>559,450</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	31,833	0	34
Office Furniture and Equipment (391)	26,786	4,745	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	104,572	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	2,331	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	112	2,124	42
SCADA Equipment (397.1)	0	40,189	43
Miscellaneous Equipment (398)	79,029	1,388	44
Other Tangible Property (399)	0	0	45
<b>Total General Plant</b>	<b>244,663</b>	<b>48,446</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,721,226</b>	<b>631,889</b>	
Common Utility Plant Allocated to Water Department	0	0	46
<b>Total utility plant in service</b>	<b>5,721,226</b>	<b>631,889</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	0	0	2,649	24
Structures and Improvements (341)	0	0	22,572	25
Distribution Reservoirs and Standpipes (342)	0	0	558,032	26
Transmission and Distribution Mains (343)	94,155	0	1,610,874	27
Fire Mains (344)	0	0	13,845	28
Services (345)	13,000	0	248,912	29
Meters (346)	6,820	0	277,216	30
Hydrants (348)	17,300	0	158,953	31
Other Transmission and Distribution Plant (349)	0	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>131,275</b>	<b>0</b>	<b>2,893,053</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	31,833	34
Office Furniture and Equipment (391)	0	0	31,531	35
Computer Equipment (391.1)	0	0	0	36
Transportation Equipment (392)	0	0	104,572	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	2,331	39
Laboratory Equipment (395)	0	0	0	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	2,236	42
SCADA Equipment (397.1)	0	0	40,189	43
Miscellaneous Equipment (398)	0	0	80,417	44
Other Tangible Property (399)	0	0	0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>293,109</b>	
<b>Total utility plant in service directly assignable</b>	<b>131,275</b>	<b>0</b>	<b>6,221,840</b>	
Common Utility Plant Allocated to Water Department	0	0	0	46
<b>Total utility plant in service</b>	<b>131,275</b>	<b>0</b>	<b>6,221,840</b>	

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	26
Transmission and Distribution Mains (343)	894,829	233,346	27
Fire Mains (344)	0	0	28
Services (345)	147,308	100,605	29
Meters (346)	0	0	30
Hydrants (348)	92,511	29,980	31
Other Transmission and Distribution Plant (349)	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>1,134,648</b>	<b>363,931</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	0	0	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	0	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,134,648</b>	<b>363,931</b>	
Common Utility Plant Allocated to Water Department	0	0	46
<b>Total utility plant in service</b>	<b>1,134,648</b>	<b>363,931</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0	0	0 24
Structures and Improvements (341)	0	0	0 25
Distribution Reservoirs and Standpipes (342)	0	0	0 26
Transmission and Distribution Mains (343)	0	0	1,128,175 27
Fire Mains (344)	0	0	0 28
Services (345)	0	0	247,913 29
Meters (346)	0	0	0 30
Hydrants (348)	0	0	122,491 31
Other Transmission and Distribution Plant (349)	0	0	0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,498,579</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	0 33
Structures and Improvements (390)	0	0	0 34
Office Furniture and Equipment (391)	0	0	0 35
Computer Equipment (391.1)	0	0	0 36
Transportation Equipment (392)	0	0	0 37
Stores Equipment (393)	0	0	0 38
Tools, Shop and Garage Equipment (394)	0	0	0 39
Laboratory Equipment (395)	0	0	0 40
Power Operated Equipment (396)	0	0	0 41
Communication Equipment (397)	0	0	0 42
SCADA Equipment (397.1)	0	0	0 43
Miscellaneous Equipment (398)	0	0	0 44
Other Tangible Property (399)	0	0	0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,498,579</b>
Common Utility Plant Allocated to Water Department	0	0	0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,498,579</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January	0	0	7,952	<b>7,952</b>	<b>1</b>
February	0	0	4,470	<b>4,470</b>	<b>2</b>
March	0	0	5,872	<b>5,872</b>	<b>3</b>
April	0	0	7,495	<b>7,495</b>	<b>4</b>
May	0	0	10,394	<b>10,394</b>	<b>5</b>
June	0	0	16,778	<b>16,778</b>	<b>6</b>
July	0	0	23,023	<b>23,023</b>	<b>7</b>
August	0	0	19,210	<b>19,210</b>	<b>8</b>
September	0	0	17,106	<b>17,106</b>	<b>9</b>
October	0	0	12,887	<b>12,887</b>	<b>10</b>
November	0	0	9,913	<b>9,913</b>	<b>11</b>
December	0	0	10,696	<b>10,696</b>	<b>12</b>
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>145,796</b>	<b>145,796</b>	
Less: Water sold				122,136	<b>13</b>
Volume pumped but not sold				<b>23,660</b>	<b>14</b>
Volume sold as a percent of volume pumped				<b>84%</b>	<b>15</b>
Volume used for water production, water quality and system maintenance				1,000	<b>16</b>
Volume related to equipment/system malfunction				1,500	<b>17</b>
Non-utility volume NOT included in water sales				0	<b>18</b>
Total volume not sold but accounted for				<b>2,500</b>	<b>19</b>
Volume pumped but unaccounted for				<b>21,160</b>	<b>20</b>
Percent of water lost				<b>15%</b>	<b>21</b>
If more than 25%, indicate causes:					<b>22</b>
If more than 25%, state what action has been taken to reduce water loss:					<b>23</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,099	<b>24</b>
Date of maximum: 7/3/2005					<b>25</b>
Cause of maximum:					<b>26</b>
Summer demand					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	<b>27</b>
Date of minimum: 3/16/2005					<b>28</b>
Total KWH used for pumping for the year				334,244	<b>29</b>
If water is purchased: Vendor Name:					<b>30</b>
Point of Delivery:					<b>31</b>

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
W5962 BRICK CHURCH ROAD	#1	137	12	500	Yes	<b>1</b>
140 MAYFLOWER	#2	127	16	500	Yes	<b>2</b>
W5992 BRICK CHURCH ROAD	#3	130	24	500	Yes	<b>3</b>
130 MAYFLOWER	#4	1,675	24	750	Yes	<b>4</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	STANDBY 3	BRICKLEY BOOSTER	STEARNS BOOSTER	1
Location	WELL #3	BRICKLEY CT	STEARNS DR	2
Purpose	S	B	B	3
Destination	D	D	D	4
Pump Manufacturer	BYRON JACKSON	CRANE DEMING	FAIRBANKS	5
Year Installed	2005	1994	1991	6
Type	OTHER	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	1	550	200	8
Pump Motor or Standby Engine Mfr	WAUKESHA GAS	MARATHON ELEC	FAIRBANKS	9 10
Year Installed	2005	1994	1991	11
Type	NATURAL GAS	ELECTRIC	ELECTRIC	12
Horsepower	100	30	7	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #1	WELL #2	WELL #4	14
Location	1	2	MAYFLOWER	15
Purpose	P	P	P	16
Destination	D	R T	R T	17
Pump Manufacturer	LAYNE	LAYNE NW	SUBMERSIBLE	18
Year Installed	2005	2003	1999	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	400	448	750	21
Pump Motor or Standby Engine Mfr	TM TURBINE	LAYNE NW	BYRON JACKSON	22 23
Year Installed	2005	2003	1999	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	15	50	125	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL #4 BOOSTER #1	WELL #4 BOOSTER #2	1
Location	MAYFLOWER	MAYFLOWER	2
Purpose	B	B	3
Destination	D	D	4
Pump Manufacturer	CRANE DEMING	CRANE DEMING	5
Year Installed	1999	1999	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	500	1,000	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	10
Year Installed	1999	1999	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	30	60	13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	BROOKWOOD TOWER	DUCK POND STAND PIPE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1967	1988	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	110	110	6
Total capacity in gallons (actual)	200,000	960,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	510.0000	450.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	N	N	14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	14,024	0	0	0	<b>14,024</b>	<b>1</b>
M	D	6.000	57,182	0	0	0	<b>57,182</b>	<b>2</b>
P	D	6.000	772	31	0	0	<b>803</b>	<b>3</b>
M	D	8.000	27,516	0	6,277	0	<b>21,239</b>	<b>4</b>
P	D	8.000	15,743	6,277	0	0	<b>22,020</b>	<b>5</b>
M	D	10.000	14,194	0	0	0	<b>14,194</b>	<b>6</b>
M	S	10.000	1,500	0	0	0	<b>1,500</b>	<b>7</b>
M	T	12.000	1,203	0	0	0	<b>1,203</b>	<b>8</b>
P	D	12.000	9,465	1,367	0	0	<b>10,832</b>	<b>9</b>
M	D	24.000	47	0	0	0	<b>47</b>	<b>10</b>
<b>Total Within Municipality</b>			<b>141,646</b>	<b>7,675</b>	<b>6,277</b>	<b>0</b>	<b>143,044</b>	
<b>Total Utility</b>			<b>141,646</b>	<b>7,675</b>	<b>6,277</b>	<b>0</b>	<b>143,044</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,198	0	0	0	1,198	36	1
M	1.000	259	79	58	0	280	6	2
M	1.250	2	0	0	0	2	0	3
M	1.500	29	8	5	0	32	0	4
M	2.000	9	0	0	0	9	0	5
M	4.000	6	1	1	0	6	0	6
M	8.000		1			1		7
<b>Total Utility</b>		<b>1,503</b>	<b>89</b>	<b>64</b>	<b>0</b>	<b>1,528</b>	<b>42</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,767	112	106	0	1,773	5	1
0.750	293	27	15	0	305	0	2
1.000	54	14	11	0	57	0	3
1.500	29	0	0	0	29	0	4
2.000	15	0	0	0	15	0	5
3.000	6	0	0	0	6	0	6
4.000	4	0	0	0	4	0	7
6.000	4	0	0	0	4	4	8
<b>Total:</b>	<b>2,172</b>	<b>153</b>	<b>132</b>	<b>0</b>	<b>2,193</b>	<b>9</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,661	39	0	5	0	68	1,773	1
0.750	285	1	0	0	0	19	305	2
1.000	43	7	0	3	0	4	57	3
1.500	5	20	0	2	0	2	29	4
2.000	3	8	0	3	0	1	15	5
3.000	0	5	0	0	0	1	6	6
4.000	0	0	0	0	0	4	4	7
6.000	0	0	0	4	0	0	4	8
<b>Total:</b>	<b>1,997</b>	<b>80</b>	<b>0</b>	<b>17</b>	<b>0</b>	<b>99</b>	<b>2,193</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	332	18	15	0	335	2
<b>Total Fire Hydrants</b>	<b>332</b>	<b>18</b>	<b>15</b>	<b>0</b>	<b>335</b>	
<b>Flushing Hydrants</b>						
	0	0	0	0	0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	134
Number of distribution system valves end of year:	516
Number of distribution valves operated during year:	112

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## WATER OPERATING SECTION FOOTNOTES

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

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

DONE

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### Water Operation & Maintenance Expenses (Page W-05)

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

Maintenance of Mains (651) There were fewer main breaks during 2005.

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### Water Mains (Page W-17)

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

Water mains were financed through utility operating cash reserves and issuance of new debt during 2005.

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### Water Services (Page W-18)

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

Water services were financed by contributions from residential customers and issuance of long term debt during 2005.

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### Meters (Page W-19)

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

There is a 16 unit condominium complex with a 2 inch meter.

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

Station meters are checked for accuracy every two years.

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