



3014 (02-02-05)

ANNUAL REPORT

OF

Name: KIMBERLY WATER UTILITY

Principal Office: 515 WEST KIMBERLY AVENUE
KIMBERLY, WI 54136

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: KIMBERLY WATER UTILITY
Utility Address: 515 WEST KIMBERLY AVENUE
KIMBERLY, WI 54136

When was utility organized? 1/1/1925

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: RICK J HERMUS

Title: SECRETARY/ TREASURER

Office Address: KIMBERLY WATER UTILITY
515 KIMBERLY AVENUE
KIMBERLY, WI 54136

Telephone: (920) 788 - 7500

Fax Number: (920) 788 - 9723

E-mail Address:

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

Name: JASON VOLLRATH

Title: CPA

Office Address: ERICKSON & ASSOCIATES, S.C.
1000 WEST COLLEGE AVENUE
P.O. BOX 1116
APPLETON, WI 54912

Telephone: (922) 733 - 4957 EXT 124

Fax Number: (920) 733 - 6221

E-mail Address: JASON@ERICKSON-CPAS.COM

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

Name: ROGER PRICE

Title: PRESIDENT

Office Address:
515 WEST KIMBERLY AVENUE
KIMBERLY, WI 54136

Telephone: (920) 788 - 7500

Fax Number: (920) 788 - 9723

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 3/17/2006

Period covered by most recent audit: 1/1/05-12/31/05

Names and titles of utility management including manager or superintendent:

Name: RICK J HERMUS

Title: SECRETARY/TREASURER

Office Address: KIMBERLY WATER UTILITY
515 WEST KIMBERLY AVENUE
KIMBERLY, WI 54136

Telephone: (920) 788 - 7500

Fax Number: (920) 788 - 9723

E-mail Address:

Name: ROB KLEIN

Title: SUPERINTENDENT

Office Address: KIMBERLY WATER UTILITY
515 WEST KIMBERLY AVENUE
KIMBERLY, WI 54136

Telephone: (920) 788 - 7500

Fax Number: (920) 788 - 9723

E-mail Address:

Name of utility commission/committee: KIMBERLY WATER COMMISSION

Names of members of utility commission/committee:

- JOHN JOHNSON
- ROBERT KRUEGER
- ROGER PRICE, CHAIRMAN
- EARL STRICK

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

IDENTIFICATION AND OWNERSHIP

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

Firm Name: N/A

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)	1,121,333	1,082,456	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	703,652	681,060	2
Depreciation Expense (403)	151,026	113,901	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	113,780	119,270	5
Total Operating Expenses	968,458	914,231	
Net Operating Income	152,875	168,225	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	152,875	168,225	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	4,905	4,905	9
Interest and Dividend Income (419)	24,537	10,236	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	29,442	15,141	
Total Income	182,317	183,366	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(13,929)	(13,929)	12
Other Income Deductions (426)	17,209	12,347	13
Total Miscellaneous Income Deductions	3,280	(1,582)	
Income Before Interest Charges	179,037	184,948	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	82,138	84,437	14
Amortization of Debt Discount and Expense (428)	912	912	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	83,050	85,349	
Net Income	95,987	99,599	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,042,251	3,222,213	20
Balance Transferred from Income (433)	95,987	99,599	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	278,575	23
Appropriations of Surplus--Debit (436)	0	986	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,138,238	3,042,251	

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	1,121,333		1,121,333	1
Total (Acct. 400):	1,121,333	0	1,121,333	
Operation and Maintenance Expense (401-402):				
Derived	703,652		703,652	2
Total (Acct. 401-402):	703,652	0	703,652	
Depreciation Expense (403):				
Derived	151,026		151,026	3
Total (Acct. 403):	151,026	0	151,026	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	113,780		113,780	5
Total (Acct. 408):	113,780	0	113,780	
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:	152,875	0	152,875	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
ANTENNA	4,905		4,905	10
Total (Acct. 418):	4,905	0	4,905	

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	24,537	0	24,537 11
Total (Acct. 419):	24,537	0	24,537
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	29,442	0	29,442
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(13,929)		(13,929) 14
NONE	0	0	0 15
Total (Acct. 425):	(13,929)	0	(13,929)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		17,209	17,209 16
NONE	0	0	0 17
Total (Acct. 426):	0	17,209	17,209
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(13,929)	17,209	3,280
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	82,138		82,138 18
Total (Acct. 427):	82,138	0	82,138
Amortization of Debt Discount and Expense (428):			
AMORTIZATION	912		912 19
Total (Acct. 428):	912	0	912
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 21
Total (Acct. 430):	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)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	83,050	0	83,050
NET INCOME:	113,196	(17,209)	95,987
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,264,938	777,313	3,042,251 24
Total (Acct. 216):	2,264,938	777,313	3,042,251
Balance Transferred from Income (433):			
Derived	113,196	(17,209)	95,987 25
Total (Acct. 433):	113,196	(17,209)	95,987
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,378,134	760,104	3,138,238

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 & 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):					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

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	1,121,333	0	0	0	1,121,333	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,121,333	0	0	0	1,121,333	

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	136,748		136,748	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			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	136,748	0	136,748	

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		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,755,480	6,397,818	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,390,976	1,269,950	2
Net Utility Plant	5,364,504	5,127,868	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	102,789	172,511	8
Temporary Cash Investments (132)	678,493	689,909	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	406,791	309,892	11
Other Accounts Receivable (143)	235,178	237,608	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	40,687	38,358	14
Materials and Supplies (150)	14,497	13,870	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	1,354	1,354	17
Total Current and Accrued Assets	1,479,789	1,463,502	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	15,509	16,421	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	15,509	16,421	
Total Assets and Other Debits	6,859,802	6,607,791	

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)	931,852	931,852	21
Appropriated Earned Surplus (215)	80,394	80,394	22
Unappropriated Earned Surplus (216)	3,138,238	3,042,251	23
Total Proprietary Capital	4,150,484	4,054,497	
LONG-TERM DEBT			
Bonds (221)	1,890,000	1,965,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,890,000	1,965,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	164,950	33,026	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	103,449	109,465	31
Interest Accrued (237)	20,302	20,919	32
Other Current and Accrued Liabilities (238)	279,900	160,238	33
Total Current and Accrued Liabilities	568,601	323,648	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	250,717	264,646	36
Total Deferred Credits	250,717	264,646	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	6,859,802	6,607,791	

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	6,397,818	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,674,898	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,080,582	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	6,755,480	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,070,498	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	320,478	0	0	0	13
Total Accumulated Provision	1,390,976	0	0	0	
Net Utility Plant	5,364,504	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	966,681				966,681	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	151,026				151,026	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,887				5,887	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	156,913	0	0	0	156,913	16
Debits during year						17
Book cost of plant retired	53,096				53,096	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	53,096	0	0	0	53,096	25
Balance end of year (110.1)	1,070,498	0	0	0	1,070,498	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.88%					28

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	303,269				303,269	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	17,209				17,209	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	17,209	0	0	0	17,209	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	320,478	0	0	0	320,478	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	1.59%					28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		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 for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	14,497	13,870 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>14,497</u>	<u>13,870</u>

**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)				
BONDS	0	0	15,509	1
Total			<u><u>15,509</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	931,852	1
Changes during year (explain):		2
Balance end of year	<u>931,852</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
BONDS	12/15/2002	10/01/2022	3.83%	1,890,000	1
Total Bonds (Account 221):				1,890,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	109,465	1
Accruals:		
Charged water department expense	113,780	2
Charged electric department expense		3
Charged sewer department expense	2,308	4
Other (explain):		
NONE		5
Total Accruals and other credits	116,088	
Taxes paid during year:		
County, state and local taxes	109,465	6
Social Security taxes	11,524	7
PSC Remainder Assessment	1,115	8
Other (explain):		
NONE		9
Total payments and other debits	122,104	
Balance end of year	103,449	

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	20,919	82,138	82,755	20,302	1
Subtotal	20,919	82,138	82,755	20,302	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
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	20,919	82,138	82,755	20,302	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	299,564	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
STORM	107,227	8
Total (Acct. 142):	406,791	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	235,178	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	235,178	
Receivables from Municipality (145):		
FIRE PROTECTION	40,687	12
Total (Acct. 145):	40,687	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	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):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	250,717	17
NONE		18
Total (Acct. 253):	250,717	

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)	5,496,067	0	0	0	5,496,067	1
Materials and Supplies	14,183	0	0	0	14,183	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,018,589	0	0	0	1,018,589	4
Customer Advances for Construction					0	5
Regulatory Liability	257,681	0	0	0	257,681	6
					0	7
Average Net Rate Base	4,233,980	0	0	0	4,233,980	
Net Operating Income	152,875	0	0	0	152,875	8
Net Operating Income as a percent of Average Net Rate Base	3.61%	N/A	N/A	N/A	3.61%	

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	264,646	0	0	0	264,646	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	13,929	0	0	0	13,929	3
Other (specify):					0	4
Balance End of Year	250,717	0	0	0	250,717	

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 \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

143 ACCOUNTS RECEIVABLE - SEWER CUSTOMERS

145 HYDRANT RENT

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,081,907	1,048,684	1
Total Sales of Water	1,081,907	1,048,684	
Other Operating Revenues			
Forfeited Discounts (470)	10,216	9,330	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)	29,210	24,442	6
Total Other Operating Revenues	39,426	33,772	
Total Operating Revenues	1,121,333	1,082,456	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	161,528	152,416	8
Water Treatment Expenses (630-635)	180,825	154,741	9
Transmission and Distribution Expenses (640-655)	129,377	155,458	10
Customer Accounts Expenses (901-904)	3,810	2,513	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	228,112	215,932	13
Total Operation and Maintenance Expenses	703,652	681,060	
Other Operating Expenses			
Depreciation Expense (403)	151,026	113,901	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	113,780	119,270	16
Total Other Operating Expenses	264,806	233,171	
Total Operating Expenses	968,458	914,231	
NET OPERATING INCOME	152,875	168,225	

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				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,377	108,863	285,478	4
Commercial	170	31,219	62,733	5
Industrial	15	145,878	197,020	6
Total Metered Sales to General Customers (461)	2,562	285,960	545,231	
Private Fire Protection Service (462)	5		27,760	7
Public Fire Protection Service (463)	3		195,993	8
Other Sales to Public Authorities (464)	30	6,823	13,696	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	2	201,712	299,227	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,602	494,495	1,081,907	

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)	
DARBOY SANITARY DISTRICT	DISTRICT LIMITS	102,699	152,347	1
VILLAGE OF COMBINED LOCKS	VILLAGE LIMITS	99,013	146,880	2
Total		201,712	299,227	

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)	156,117	1
Wholesale fire protection billed	39,876	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)	195,993	
Forfeited Discounts (470):		
Customer late payment charges	10,216	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	10,216	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
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	6,957	10
Other (specify): MISCELLANEOUS	22,253	11
Total Other Water Revenues (474)	29,210	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses		0	
PUMPING EXPENSES			
Operation Labor (620)	0	0	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	124,091	115,264	7
Operation Supplies and Expenses (623)	7,929	7,767	8
Maintenance of Pumping Plant (625)	29,508	29,385	9
Total Pumping Expenses	161,528	152,416	
WATER TREATMENT EXPENSES			
Operation Labor (630)	40,973	37,615	10
Chemicals (631)	81,753	104,453	11
Operation Supplies and Expenses (632)	5,148	1,208	12
Maintenance of Water Treatment Plant (635)	52,951	11,465	13
Total Water Treatment Expenses	180,825	154,741	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	0	0	14
Operation Supplies and Expenses (641)	4,628	1,530	15
Maintenance of Distribution Reservoirs and Standpipes (650)	11,185	375	16
Maintenance of Mains (651)	78,822	106,396	17
Maintenance of Services (652)	21,446	21,213	18
Maintenance of Meters (653)	11,632	10,152	19
Maintenance of Hydrants (654)	1,664	851	20
Maintenance of Other Plant (655)	0	14,941	21
Total Transmission and Distribution Expenses	129,377	155,458	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	0	0	22
Accounting and Collecting Labor (902)	0	0	23
Supplies and Expenses (903)	3,810	2,513	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	3,810	2,513	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	56,900	55,350	27
Office Supplies and Expenses (921)	16,272	17,151	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	16,599	6,077	30
Property Insurance (924)	21,000	20,450	31
Injuries and Damages (925)	0	0	32
Employee Pensions and Benefits (926)	73,795	74,799	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	9,029	7,522	35
Transportation Expenses (933)	2,904	3,274	36
Maintenance of General Plant (935)	31,613	31,309	37
Total Administrative and General Expenses	228,112	215,932	
Total Operation and Maintenance Expenses	703,652	681,060	

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		103,449	109,465	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,308	2,154	2
Net property tax equivalent		101,141	107,311	
Social Security		11,524	10,973	3
PSC Remainder Assessment		1,115	986	4
Other (specify): NONE			0	5
Total tax expense		113,780	119,270	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.229200				3
County tax rate	mills		5.499500				4
Local tax rate	mills		7.699200				5
School tax rate	mills		11.099600				6
Voc. school tax rate	mills		2.077200				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.604700				10
Less: state credit	mills		1.475300				11
Net tax rate	mills		25.129400				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.699200				14
Combined School Tax Rate	mills		13.176800				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.876000				17
Total Tax Rate	mills		26.604700				18
Ratio of Local and School Tax to Total	dec.		0.784673				19
Total tax net of state credit	mills		25.129400				20
Net Local and School Tax Rate	mills		19.718371				21
Utility Plant, Jan. 1	\$	6,397,818	6,397,818				22
Materials & Supplies	\$	13,870	13,870				23
Subtotal	\$	6,411,688	6,411,688				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,411,688	6,411,688				26
Assessment Ratio	dec.		0.818242				27
Assessed Value	\$	5,246,312	5,246,312				28
Net Local & School Rate	mills		19.718371				29
Tax Equiv. Computed for Current Year	\$	103,449	103,449				30
Tax Equivalent per 1994 PSC Report	\$	74,036					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	103,449					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	1,819		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	1,819	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	32,647	30,000	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)	1,222,838		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	1,255,485	30,000	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	431,976		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	437,003	118,594	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	27,597		20
Total Pumping Plant	896,576	118,594	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	385,976	51,556	23
Total Water Treatment Plant	385,976	51,556	

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)			1,819	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	1,819	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			62,647	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)			1,222,838	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	1,285,485	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			431,976	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			555,597	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			27,597	20
Total Pumping Plant	0	0	1,015,170	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			437,532	23
Total Water Treatment Plant	0	0	437,532	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	150	0	24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	722,825		26
Transmission and Distribution Mains (343)	1,337,502	167,090	27
Fire Mains (344)	0		28
Services (345)	266,387	28,608	29
Meters (346)	214,349	1,474	30
Hydrants (348)	111,874	13,436	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,653,087	210,608	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	5,730		35
Computer Equipment (391.1)	21,428		36
Transportation Equipment (392)	67,124		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	6,891		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	23,120		44
Other Tangible Property (399)	0		45
Total General Plant	124,293	0	
Total utility plant in service directly assignable	5,317,236	410,758	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,317,236	410,758	

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)			150 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			722,825 26
Transmission and Distribution Mains (343)	37,660		1,466,932 27
Fire Mains (344)			0 28
Services (345)	9,127		285,868 29
Meters (346)	2,109		213,714 30
Hydrants (348)	4,200		121,110 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	53,096	0	2,810,599
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			5,730 35
Computer Equipment (391.1)			21,428 36
Transportation Equipment (392)			67,124 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			6,891 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			23,120 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	124,293
Total utility plant in service directly assignable	53,096	0	5,674,898
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	53,096	0	5,674,898

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	851,963		27
Fire Mains (344)	0		28
Services (345)	157,728		29
Meters (346)	0		30
Hydrants (348)	70,891		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,080,582	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	1,080,582	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,080,582	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)
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)			851,963 27
Fire Mains (344)			0 28
Services (345)			157,728 29
Meters (346)			0 30
Hydrants (348)			70,891 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,080,582
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	1,080,582
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,080,582

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			47,077	47,077	1
February			38,371	38,371	2
March			42,870	42,870	3
April			42,951	42,951	4
May			46,725	46,725	5
June			51,940	51,940	6
July			55,674	55,674	7
August			48,634	48,634	8
September			45,896	45,896	9
October			41,906	41,906	10
November			40,798	40,798	11
December			41,504	41,504	12
Total annual pumpage	0	0	544,346	544,346	
Less: Water sold				494,495	13
Volume pumped but not sold				49,851	14
Volume sold as a percent of volume pumped				91%	15
Volume used for water production, water quality and system maintenance				31,407	16
Volume related to equipment/system malfunction				4,244	17
Non-utility volume NOT included in water sales				1,755	18
Total volume not sold but accounted for				37,406	19
Volume pumped but unaccounted for				12,445	20
Percent of water lost				2%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,177	24
Date of maximum: 7/19/2005					25
Cause of maximum:					26
NORMAL SUMMER DEMAND					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				985	27
Date of minimum: 12/25/2005					28
Total KWH used for pumping for the year				1,553,760	29
If water is purchased: Vendor Name: NONE					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
404 NORTH JOHN STREET	1	750	12	570,740	Yes	1
253 SOUTH LINCOLN	2	750	12	184,088	Yes	2
1010 FULCER AVENUE	3	750	16	677,658	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 2	BOOSTER 3	DEEP WELL 1	1
Location	LINCOLN	JOHN STREET	JOHN STREET	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	WEIMAN	GOULDS	GOULDS	5
Year Installed	2002	1994	2004	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,136	1,157	1,330	8
Pump Motor or Standby Engine Mfr	GE	US MOTORS	US MOTORS	9 10
Year Installed	2001	1994	1966	11
Type	OTHER	OTHER	ELECTRIC	12
Horsepower	60	125	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	DEEP WELL 2	DEEP WELL 3	HARD WATER BOOSTER	14
Location	LINCOLN STREET	FULCER AVENUE	JOHN STREET	15
Purpose	P	P	B	16
Destination	R	D	D	17
Pump Manufacturer	GOULDS	GOULDS	GOULDS	18
Year Installed	1992	2003	1994	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	901	1,400	135	21
Pump Motor or Standby Engine Mfr	GE	US MOTORS	US MOTORS	22 23
Year Installed	1974	2003	1994	24
Type	ELECTRIC	ELECTRIC	OTHER	25
Horsepower	150	250	40	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	1 JOHN STREET	2 JOHN STREET	2 LINCOLN STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1924	1965	1948	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	12	12	12	6
Total capacity in gallons (actual)	100,000	130,000	100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE		NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.6000		1.3000	12
Is a corrosion control chemical used (yes, no)?	Y		Y	13
Is water fluoridated (yes, no)?	N		N	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	250000	300000	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1961	2003	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	134	140	6
Total capacity in gallons (actual)	250,000	300,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

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	2.000	0	0	0	0	0	1
M	D	4.000	1,209	0	0	0	1,209	2
P	D	4.000	594	0	0	0	594	3
M	D	6.000	50,933	0	1,959	0	48,974	4
P	D	6.000	7,905	86	0	0	7,991	5
M	D	8.000	16,094	0	472	0	15,622	6
P	D	8.000	47,152	2,981	0	0	50,133	7
M	D	10.000	3,378	0	1,134	0	2,244	8
M	D	12.000	6,581	0	67	0	6,514	9
P	D	12.000	27,455	1,259	0	0	28,714	10
Total Within Municipality			161,301	4,326	3,632	0	161,995	
Total Utility			161,301	4,326	3,632	0	161,995	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	171	0	43	0	128		1
M	0.750	1,374	0	5	0	1,369		2
M	1.000	431	0	2	0	429		3
P	1.000	120	50	0	0	170		4
P	1.250	1	0	0	0	1		5
M	1.250	8	0	0	0	8		6
P	1.500	52	26	0	0	78		7
M	1.500	135	0	0	0	135		8
M	2.000	24	0	0	0	24		9
P	2.000	8	0	0	0	8		10
P	4.000	10	0	0	0	10		11
M	4.000	3	0	0	0	3		12
P	6.000	7	0	0	0	7		13
M	6.000	3	0	1	0	2		14
M	8.000	5	0	0	0	5		15
P	8.000	8	1	0	0	9		16
P	10.000	2	0	0	0	2		17
M	12.000	1	0	0	0	1		18
P	12.000	7	0	0	0	7		19
Total Utility		2,370	77	51	0	2,396	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,538	12	23	0	2,527	289	1
0.750	0	0	0	0	0	0	2
1.000	30	2	0	(1)	31	4	3
1.500	45	0	0	0	45	3	4
2.000	12	1	2	0	11	1	5
3.000	8	0	0	0	8	0	6
4.000	8	0	1	0	7	2	7
6.000	1	0	0	0	1	1	8
Total:	2,642	15	26	(1)	2,630	300	

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	2,376	117	4	6	0	24	2,527	1
0.750	0	0	0	0	0	0	0	2
1.000	1	16	0	10	0	4	31	3
1.500	0	31	4	7	0	3	45	4
2.000	0	3	3	4	0	1	11	5
3.000	0	2	2	3	0	1	8	6
4.000	0	1	2	0	4	0	7	7
6.000	0	0	0	0	1	0	1	8
Total:	2,377	170	15	30	5	33	2,630	

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	268	10	6		272	2
Total Fire Hydrants	268	10	6	0	272	
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:	272
Number of distribution system valves end of year:	483
Number of distribution valves operated during year:	232

WATER OPERATING SECTION FOOTNOTES

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

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

Meter expense allocated to the sewer department.

The other revenues are miscellaneous in nature.

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.

650 More maintenance was required this year.

655 The expense was moved to 650 per the PSC.

635 More maintenance was required than last year.

923 Outside CPA hired to perform rate analysis for pending rate application.

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 \$50,000, please explain. If applicable, provide construction authorization.

332 New salt tank

325 New pumphouse equipment

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.

Additions were financed by general operations.

Water Services (Page W-18)

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

Additions were financed by utility operations.

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

All services are in use.

Meters (Page W-19)

Explain all reported adjustments.

Correction of beginning total.

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.

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-20)

General footnotes

Distribution valves operated were less than 50% due to the fact more than 50% were operated the prior year.
