



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: MIDDLETON WATER UTILITY

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Principal Office: 7426 HUBBARD AVENUE  
MIDDLETON, WI 53562

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For the Year Ended: DECEMBER 31, 2005

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

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

### SIGNATURE PAGE

I TIM STUDER of  
(Person responsible for accounts)

Middleton Water Utility, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      02/24/2005  
(Date)

FINANCE DIRECTOR  
(Title)

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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** MIDDLETON WATER UTILITY

**Utility Address:** 7426 HUBBARD AVENUE  
MIDDLETON, WI 53562

**When was utility organized?** 1/1/1907

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** TOBY GINDER

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

7426 HUBBARD AVENUE  
MIDDLETON, WI 53562

**Telephone:** (608) 827 - 1070

**Fax Number:** (608) 827 - 1080

**E-mail Address:** tginder@ci.middleton.wi.us

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

**Name:** MATT LAVOLD

**Title:** MANAGER

**Office Address:** VIRCHOW, KRAUSE AND CO., LLP

TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707

**Telephone:** (608) 240 - 2679

**Fax Number:** (608) 240 - 8532

**E-mail Address:** mlavold@virchowkrause.com

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

**Name:** PAUL HELGESON

**Title:** CHAIRMAN

**Office Address:**

7426 HUBBARD AVE  
MIDDLETON, WI 53562

**Telephone:** (608) 827 - 1070

**Fax Number:** (608) 827 - 1080

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** VICKI HELLENBRAND

**Title:** PARTNER

**Office Address:** VIRCHOW, KRAUSE AND CO., LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707

**Telephone:** (608) 240 - 2387

**Fax Number:** (608) 240 - 8532

**E-mail Address:** vhellenbrand@virchowkrause.com

**Date of most recent audit report:**

**Period covered by most recent audit:**

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

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**Name:** TOBY GINDER

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**  
7426 HUBBARD AVE  
MIDDLETON, WI 53562

**Telephone:** (608) 827 - 1070

**Fax Number:** (608) 827 - 1080

**E-mail Address:** tginder@ci.middleton.wi.us

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**Name of utility commission/committee:** Public Works Committee

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

- JON DIPIAZZA
  - DENNIS DORN
  - PAUL HELGESON
  - BILL HOEKSEMA
  - CHARLES NAHN
  - BOB POFAHL
  - SHAWN STAUSKE, ALTERNATE
  - HOWARD TEAL
- 

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

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

**Date of Ordinance:**                     

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** 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)	1,921,436	1,651,479	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	700,740	667,120	2
Depreciation Expense (403)	277,155	273,328	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	297,429	319,954	5
<b>Total Operating Expenses</b>	<b>1,275,324</b>	<b>1,260,402</b>	
<b>Net Operating Income</b>	<b>646,112</b>	<b>391,077</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>646,112</b>	<b>391,077</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)	177	0	9
Interest and Dividend Income (419)	86,018	73,168	10
Miscellaneous Nonoperating Income (421)	119,060	131,261	11
<b>Total Other Income</b>	<b>205,255</b>	<b>204,429</b>	
<b>Total Income</b>	<b>851,367</b>	<b>595,506</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(39,866)	(39,866)	12
Other Income Deductions (426)	99,068	97,246	13
<b>Total Miscellaneous Income Deductions</b>	<b>59,202</b>	<b>57,380</b>	
<b>Income Before Interest Charges</b>	<b>792,165</b>	<b>538,126</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	3,800	3,800	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	81,367	90,002	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>85,167</b>	<b>93,802</b>	
<b>Net Income</b>	<b>706,998</b>	<b>444,324</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	13,626,591	13,182,267	20
Balance Transferred from Income (433)	706,998	444,324	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	321,334	0	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>14,012,255</b>	<b>13,626,591</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	1,921,436		1,921,436	1
<b>Total (Acct. 400):</b>	<b>1,921,436</b>	<b>0</b>	<b>1,921,436</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	700,740		700,740	2
<b>Total (Acct. 401-402):</b>	<b>700,740</b>	<b>0</b>	<b>700,740</b>	
<b>Depreciation Expense (403):</b>				
Derived	277,155		277,155	3
<b>Total (Acct. 403):</b>	<b>277,155</b>	<b>0</b>	<b>277,155</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	297,429		297,429	5
<b>Total (Acct. 408):</b>	<b>297,429</b>	<b>0</b>	<b>297,429</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>646,112</b>	<b>0</b>	<b>646,112</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>				
MISCELLANEOUS INCOME - RENT	177		177	10
<b>Total (Acct. 418):</b>	<b>177</b>	<b>0</b>	<b>177</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>			
INVESTMENT INCOME	86,018	0	86,018 11
<b>Total (Acct. 419):</b>	<b>86,018</b>	<b>0</b>	<b>86,018</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	119,060	119,060 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>119,060</b>	<b>119,060</b>
<b>TOTAL OTHER INCOME:</b>	<b>86,195</b>	<b>119,060</b>	<b>205,255</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(39,866)	[REDACTED]	(39,866) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(39,866)</b>	<b>0</b>	<b>(39,866)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	99,068	99,068 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>99,068</b>	<b>99,068</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(39,866)</b>	<b>99,068</b>	<b>59,202</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 OF DEBT DISCOUNT	3,800	[REDACTED]	3,800 19
<b>Total (Acct. 428):</b>	<b>3,800</b>	<b>0</b>	<b>3,800</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	81,367	[REDACTED]	81,367 21
<b>Total (Acct. 430):</b>	<b>81,367</b>	<b>0</b>	<b>81,367</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>85,167</b>	<b>0</b>	<b>85,167</b>
<b>NET INCOME:</b>	<b>687,006</b>	<b>19,992</b>	<b>706,998</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	6,807,558	6,819,033	13,626,591 24
<b>Total (Acct. 216):</b>	<b>6,807,558</b>	<b>6,819,033</b>	<b>13,626,591</b>
<b>Balance Transferred from Income (433):</b>			
Derived	687,006	19,992	706,998 25
<b>Total (Acct. 433):</b>	<b>687,006</b>	<b>19,992</b>	<b>706,998</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>			
IMPAIRMENT OF PROPERTY HELD FOR FUTURE USE	321,334	0	321,334 27
<b>Total (Acct. 435)--Debit:</b>	<b>321,334</b>	<b>0</b>	<b>321,334</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>7,173,230</b>	<b>6,839,025</b>	<b>14,012,255</b>

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	1,921,436	0	0	0	1,921,436	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,921,436</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,921,436</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	253,809		253,809	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	337		337	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>254,146</b>	<b>0</b>	<b>254,146</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	5	1
Electric		2
Gas		3
Sewer		4

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	20,191,574	19,816,798	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,785,757	4,409,785	2
<b>Net Utility Plant</b>	<b>15,405,817</b>	<b>15,407,013</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>15,405,817</b>	<b>15,407,013</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	86,360	25,127	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>86,360</b>	<b>25,127</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	165,929	265,338	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	2,974,660	2,998,415	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	318,509	282,145	15
Other Accounts Receivable (143)	0	2,540	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	226,802	143,104	18
Materials and Supplies (151-163)	0	0	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>3,685,900</b>	<b>3,691,542</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	3,450	7,250	24
Other Deferred Debits (182-186)	68,978	47,934	25
<b>Total Deferred Debits</b>	<b>72,428</b>	<b>55,184</b>	
<b>Total Assets and Other Debits</b>	<b>19,250,505</b>	<b>19,178,866</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)	2,625,668	2,625,668	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	14,012,255	13,626,591	<b>28</b>
<b>Total Proprietary Capital</b>	<b>16,637,923</b>	<b>16,252,259</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	<b>29</b>
Advances from Municipality (223)	1,525,000	1,700,000	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>1,525,000</b>	<b>1,700,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	30,365	42,164	<b>33</b>
Payables to Municipality (233)	0	41,770	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	287,359	313,649	<b>36</b>
Interest Accrued (237)	25,121	28,122	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)			<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>342,845</b>	<b>425,705</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	717,587	757,453	<b>44</b>
<b>Total Deferred Credits</b>	<b>717,587</b>	<b>757,453</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)	27,150	43,449	<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>27,150</b>	<b>43,449</b>	
<b>Total Liabilities and Other Credits</b>	<b>19,250,505</b>	<b>19,178,866</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	19,816,798	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	12,054,134	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	7,836,353	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)	301,087				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
<b>Total Utility Plant</b>	<b>20,191,574</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	3,796,165	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	989,592	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>4,785,757</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>15,405,817</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	3,530,241				<b>3,530,241</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	277,155				<b>277,155</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	46,323				<b>46,323</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Allocate prior year retirements	(31,100)				<b>(31,100)</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>292,378</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>292,378</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	21,745				<b>21,745</b>	<b>18</b>
Cost of removal	4,709				<b>4,709</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>26,454</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,454</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>3,796,165</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,796,165</b>	<b>26</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	879,544				<b>879,544</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	99,068				<b>99,068</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Allocate prior year retirements	31,100				<b>31,100</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>130,168</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>130,168</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	20,120				<b>20,120</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>20,120</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,120</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>989,592</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>989,592</b>	<b>26</b>

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

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

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

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)		0 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
<b>Total Materials and Supplies</b>	<u>0</u>	<u>0</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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1997 G.O. Refunding Debt	3,800	428	3,450	1
<b>Total</b>			<u><u>3,450</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<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	2,625,668	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>2,625,668</u></u>	

**BONDS (ACCTS. 221 AND 222)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
Total Reacquired Bonds (Account 222)				0

1

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

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
1997 Refunding Bonds	04/01/1997	03/03/2012	5.30%	1,525,000	1
<b>Total for Account 223</b>				<b>1,525,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	313,649	1
<b>Accruals:</b>		
Charged water department expense	297,429	2
Charged electric department expense		3
Charged sewer department expense	9,505	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>306,934</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	313,649	6
Social Security taxes	18,164	7
PSC Remainder Assessment	1,411	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>333,224</b>	
<b>Balance end of year</b>	<b>287,359</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	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
1997 G.O. Note	28,122	81,367	84,368	25,121	3
<b>Subtotal</b>	<b>28,122</b>	<b>81,367</b>	<b>84,368</b>	<b>25,121</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>28,122</b>	<b>81,367</b>	<b>84,368</b>	<b>25,121</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
INTEREST RECEIVABLE	86,360	2
<b>Total (Acct. 124):</b>	<b>86,360</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	318,509	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>318,509</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
DELINQUENT SPECIAL ASSESSMENTS	0	15
<b>Total (Acct. 143):</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>Receivables from Municipality (145):</b>		
CUSTOMER ACCOUNTS RECEIVABLE PLACED ON THE TAX ROLL	68,030	16
TWO YEARS JOINT METER ALLOCATION FROM SEWER AND BACKWASH CHARGES	158,772	17
<b>Total (Acct. 145):</b>	<b>226,802</b>	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
US HWY #12 ENGINEERING AND WELL #8 SITING	68,978	20
<b>Total (Acct. 183):</b>	<b>68,978</b>	
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		23
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		24
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	717,587	25
NONE		26
<b>Total (Acct. 253):</b>	<b>717,587</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)	11,755,549	0	0	0	11,755,549	1
Materials and Supplies	0	0	0	0	0	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	3,663,203	0	0	0	3,663,203	4
Customer Advances for Construction					0	5
Regulatory Liability	737,520	0	0	0	737,520	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>7,354,826</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,354,826</b>	
Net Operating Income	646,112	0	0	0	646,112	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>8.78%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>8.78%</b>	

## 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	757,453	0	0	0	757,453	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	39,866	0	0	0	39,866	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>717,587</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>717,587</b>	

**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 \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

The utility has receivables from the sewer utility for joint metering and from the municipality for delinquent customer accounts receivable placed on the tax roll.

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**Signature Page (Page ii)**

**General footnotes**

ACCOUNTANTS' COMPILATION REPORT

Middleton Water Utility  
Middleton, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Middleton Water Utility, an enterprise fund of the City of Middleton as of December 31, 2005 and 2004, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2005 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

/s/ VIRCHOW, KRAUSE AND COMPANY

Madison, Wisconsin  
February 24, 2006

**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)	1,778,535	1,524,335	1
<b>Total Sales of Water</b>	<b>1,778,535</b>	<b>1,524,335</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	10,396	9,144	2
Miscellaneous Service Revenues (471)	29,760	14,754	3
Rents from Water Property (472)	76,991	75,620	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	25,754	27,626	6
<b>Total Other Operating Revenues</b>	<b>142,901</b>	<b>127,144</b>	
<b>Total Operating Revenues</b>	<b>1,921,436</b>	<b>1,651,479</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	25,969	25,680	7
Pumping Expenses (620-633)	157,511	133,998	8
Water Treatment Expenses (640-652)	34,544	29,336	9
Transmission and Distribution Expenses (660-678)	225,820	191,249	10
Customer Accounts Expenses (901-905)	32,190	29,955	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	224,706	256,902	13
<b>Total Operation and Maintenance Expenses</b>	<b>700,740</b>	<b>667,120</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	277,155	273,328	14
Amortization Expense (404-407)		0	15
Taxes (408)	297,429	319,954	16
<b>Total Other Operating Expenses</b>	<b>574,584</b>	<b>593,282</b>	
<b>Total Operating Expenses</b>	<b>1,275,324</b>	<b>1,260,402</b>	
<b>NET OPERATING INCOME</b>	<b>646,112</b>	<b>391,077</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	4,629	350,540	720,840	4
Commercial	774	355,956	519,054	5
Industrial	47	83,780	93,036	6
<b>Total Metered Sales to General Customers (461)</b>	<b>5,450</b>	<b>790,276</b>	<b>1,332,930</b>	
Private Fire Protection Service (462)	177		45,507	7
Public Fire Protection Service (463)	1		373,220	8
Other Sales to Public Authorities (464)	53	14,034	26,878	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>5,681</b>	<b>804,310</b>	<b>1,778,535</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)	373,220	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>373,220</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	10,396	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>10,396</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS SERVICE REVENUES	29,760	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>29,760</b>	
<b>Rents from Water Property (472):</b>		
TOWER RENTAL	76,991	8
<b>Total Rents from Water Property (472)</b>	<b>76,991</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	25,754	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>25,754</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	17,404	16,764	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	8,016	7,495	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)	549	1,421	13
<b>Total Source of Supply Expenses</b>	<b>25,969</b>	<b>25,680</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)		799	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	151,933	125,443	17
Pumping Labor and Expenses (624)		0	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)		0	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)		0	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	5,578	7,756	25
<b>Total Pumping Expenses</b>	<b>157,511</b>	<b>133,998</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)		111	26
Chemicals (641)	11,351	8,731	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)		0	<b>28</b>
Miscellaneous Expenses (643)	22,888	15,543	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)		0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	305	4,951	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>34,544</b>	<b>29,336</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	144,616	128,407	<b>34</b>
Storage Facilities Expenses (661)		0	<b>35</b>
Transmission and Distribution Lines Expenses (662)		0	<b>36</b>
Meter Expenses (663)		0	<b>37</b>
Customer Installations Expenses (664)		0	<b>38</b>
Miscellaneous Expenses (665)	28,507	22,410	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	2,010	1,370	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	19,644	18,982	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	3,632	5,329	<b>46</b>
Maintenance of Meters (676)	11,490	8,847	<b>47</b>
Maintenance of Hydrants (677)	15,921	5,904	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>225,820</b>	<b>191,249</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	2,834	4,107	<b>51</b>
Customer Records and Collection Expenses (903)	20,424	19,100	<b>52</b>
Uncollectible Accounts (904)		474	<b>53</b>

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)	8,932	6,274	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>32,190</b>	<b>29,955</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	51,536	51,975	<b>56</b>
Office Supplies and Expenses (921)	8,627	7,641	<b>57</b>
Administrative Expenses Transferred--Credit (922)		0	<b>58</b>
Outside Services Employed (923)	12,285	18,044	<b>59</b>
Property Insurance (924)	10,000	10,000	<b>60</b>
Injuries and Damages (925)		0	<b>61</b>
Employee Pensions and Benefits (926)	87,660	121,497	<b>62</b>
Regulatory Commission Expenses (928)	1,125	13,778	<b>63</b>
Duplicate Charges--Credit (929)		0	<b>64</b>
Miscellaneous General Expenses (930)	32,143	28,570	<b>65</b>
Rents (931)		0	<b>66</b>
Maintenance of General Plant (932)	21,330	5,397	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>224,706</b>	<b>256,902</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>700,740</b>	<b>667,120</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		287,359	312,019	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		9,505	11,346	2
<b>Net property tax equivalent</b>		<b>277,854</b>	<b>300,673</b>	
Social Security		18,164	17,414	3
PSC Remainder Assessment		1,411	1,867	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>297,429</b>	<b>319,954</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			Dane				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.210400				3
County tax rate	mills		2.821240				4
Local tax rate	mills		5.477240				5
School tax rate	mills		10.372330				6
Voc. school tax rate	mills		1.420770				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>20.301980</b>				<b>10</b>
Less: state credit	mills		1.150350				11
<b>Net tax rate</b>	mills		<b>19.151630</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.477240</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.793100</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>17.270340</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>20.301980</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.850673</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>19.151630</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.291769</b>				<b>21</b>
Utility Plant, Jan. 1	\$	19,816,798	19,816,798				22
Materials & Supplies	\$	0	0				23
<b>Subtotal</b>	\$	<b>19,816,798</b>	<b>19,816,798</b>				<b>24</b>
Less: Plant Outside Limits	\$	29,620	29,620				25
<b>Taxable Assets</b>	\$	<b>19,787,178</b>	<b>19,787,178</b>				<b>26</b>
Assessment Ratio	dec.		0.891400				27
<b>Assessed Value</b>	\$	<b>17,638,290</b>	<b>17,638,290</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.291769</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>287,359</b>	<b>287,359</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	200,141					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>287,359</b>					<b>34</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	98,127		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)	319,783		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>417,910</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	625,230		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,052,433		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>1,677,663</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	76,867		22
Water Treatment Equipment (332)	266,375		23
<b>Total Water Treatment Plant</b>	<b>343,242</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			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)			98,127	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)			319,783	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>417,910</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			625,230	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,052,433	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,677,663</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			76,867	22
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<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>343,242</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	1,650		24
Structures and Improvements (341)	92,196		25
Distribution Reservoirs and Standpipes (342)	1,688,030		26
Transmission and Distribution Mains (343)	4,363,012	471,953	27
Fire Mains (344)	0		28
Services (345)	543,396	52,373	29
Meters (346)	1,467,638	29,217	30
Hydrants (348)	382,810	42,574	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>8,538,732</b>	<b>596,117</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	21,406		35
Computer Equipment (391.1)	41,502	5,062	36
Transportation Equipment (392)	114,650	13,357	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	28,333	2,555	39
Laboratory Equipment (395)	1,515	1,824	40
Power Operated Equipment (396)	55,066		41
Communication Equipment (397)	46,689		42
SCADA Equipment (397.1)	162,534		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	7,722		45
<b>Total General Plant</b>	<b>479,417</b>	<b>22,798</b>	
<b>Total utility plant in service directly assignable</b>	<b>11,456,964</b>	<b>618,915</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>11,456,964</b>	<b>618,915</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			1,650 24
Structures and Improvements (341)			92,196 25
Distribution Reservoirs and Standpipes (342)			1,688,030 26
Transmission and Distribution Mains (343)	11,052		4,823,913 27
Fire Mains (344)			0 28
Services (345)	2,061		593,708 29
Meters (346)	445		1,496,410 30
Hydrants (348)	422		424,962 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>13,980</b>	<b>0</b>	<b>9,120,869</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			21,406 35
Computer Equipment (391.1)			46,564 36
Transportation Equipment (392)	7,765		120,242 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			30,888 39
Laboratory Equipment (395)			3,339 40
Power Operated Equipment (396)			55,066 41
Communication Equipment (397)		1	46,690 42
SCADA Equipment (397.1)		(1)	162,533 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			7,722 45
<b>Total General Plant</b>	<b>7,765</b>	<b>0</b>	<b>494,450</b>
<b>Total utility plant in service directly assignable</b>	<b>21,745</b>	<b>0</b>	<b>12,054,134</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>21,745</b>	<b>0</b>	<b>12,054,134</b>

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	6,271,027	75,068	27
Fire Mains (344)	0		28
Services (345)	852,748	22,211	29
Meters (346)	0		30
Hydrants (348)	613,638	21,781	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>7,737,413</b>	<b>119,060</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,737,413</b>	<b>119,060</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>7,737,413</b>	<b>119,060</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	16,428		6,329,667 27
Fire Mains (344)			0 28
Services (345)	3,064		871,895 29
Meters (346)			0 30
Hydrants (348)	628		634,791 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>20,120</b>	<b>0</b>	<b>7,836,353</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>20,120</b>	<b>0</b>	<b>7,836,353</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>20,120</b>	<b>0</b>	<b>7,836,353</b>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	218,439	3.33%	10,649	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>218,439</b>		<b>10,649</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	202,871	2.50%	15,631	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	554,877	5.00%	52,622	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>757,748</b>		<b>68,253</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	58,897	2.50%	1,922	16
Water Treatment Equipment (332)	266,375	3.33%		17
<b>Total Water Treatment Plant</b>	<b>325,272</b>		<b>1,922</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	42,133	2.50%	2,305	18
Distribution Reservoirs and Standpipes (342)	447,703	2.00%	33,761	19
Transmission and Distribution Mains (343)	412,575	1.10%	50,528	20
Fire Mains (344)	0			21
Services (345)	154,733	2.09%	11,883	22
Meters (346)	699,541	6.25%	92,627	23
Hydrants (348)	73,637	1.85%	7,472	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					229,088	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	229,088	
321					218,502	8
322					0	9
323					0	10
324					0	11
325					607,499	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	826,001	
331					60,819	16
332					266,375	17
	0	0	0	0	327,194	
341					44,438	18
342					481,464	19
343	11,052	4,709		(24,000)	423,342	20
344					0	21
345	2,061			(4,417)	160,138	22
346	445				791,723	23
348	422			(2,683)	78,004	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,830,322</b>		<b>198,576</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	21,406	8.33%		27
Computer Equipment (391.1)	32,403	25.00%	11,008	28
Transportation Equipment (392)	101,801	12.50%	14,681	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	22,797	6.67%		31
Laboratory Equipment (395)	629	8.33%	202	32
Power Operated Equipment (396)	52,296	10.00%	2,770	33
Communication Equipment (397)	46,388	9.09%		34
SCADA Equipment (397.1)	118,224	9.09%	14,774	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	2,516	8.33%	643	37
<b>Total General Plant</b>	<b>398,460</b>		<b>44,078</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,530,241</b>		<b>323,478</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>3,530,241</b>		<b>323,478</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	13,980	4,709	0	(31,100)	1,979,109
390					0 26
391					21,406 27
391.1					43,411 28
392	7,765				108,717 29
393					0 30
394					22,797 31
395					831 32
396					55,066 33
397					46,388 34
397.1					132,998 35
398					0 36
399					3,159 37
	7,765	0	0	0	434,773
	21,745	4,709	0	(31,100)	3,796,165
					0 38
	21,745	4,709	0	(31,100)	3,796,165

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>SOURCE OF SUPPLY PLANT</b>			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>
<b>PUMPING PLANT</b>			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	554,965	1.10%	69,497
Fire Mains (344)	0		21
Services (345)	219,386	2.09%	18,023
Meters (346)	0		23
Hydrants (348)	105,193	1.85%	11,548

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343	16,428			24,000	<b>632,034</b> 20
344					0 21
345	3,064			4,417	<b>238,762</b> 22
346					0 23
348	628			2,683	<b>118,796</b> 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>879,544</b>		<b>99,068</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>879,544</b>		<b>99,068</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>879,544</b>		<b>99,068</b>

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	20,120	0	0	31,100	989,592
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	20,120	0	0	31,100	989,592
					0 38
	20,120	0	0	31,100	989,592

## 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			63,158	<b>63,158</b>	1
February			55,674	<b>55,674</b>	2
March			62,092	<b>62,092</b>	3
April			60,747	<b>60,747</b>	4
May			69,372	<b>69,372</b>	5
June			87,675	<b>87,675</b>	6
July			99,665	<b>99,665</b>	7
August			92,796	<b>92,796</b>	8
September			89,700	<b>89,700</b>	9
October			73,177	<b>73,177</b>	10
November			62,778	<b>62,778</b>	11
December			64,176	<b>64,176</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>881,010</b>	<b>881,010</b>	
Less: Water sold				804,310	13
Volume pumped but not sold				<b>76,700</b>	14
Volume sold as a percent of volume pumped				<b>91%</b>	15
Volume used for water production, water quality and system maintenance				13,988	16
Volume related to equipment/system malfunction				600	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>14,588</b>	19
Volume pumped but unaccounted for				<b>62,112</b>	20
Percent of water lost				<b>7%</b>	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,566	24
Date of maximum: 9/11/2005					25
Cause of maximum:					26
Lawn sprinkling during drought.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,583	27
Date of minimum: 11/24/2005					28
Total KWH used for pumping for the year				1,857,039	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1702 RESERVOIR ROAD	Well #2	330	12	504,000	Yes	<b>1</b>
7716 HILLCREST AVENUE	Well #3	606	15	1,526,400	Yes	<b>2</b>
3640 HIGH ROAD	Well #4	850	24	1,728,000	Yes	<b>3</b>
6409 ELMWOOD AVENUE	Well #5	809	24	1,908,000	Yes	<b>4</b>
8490 GREENWAY BLVD	Well #6	856	17	2,232,000	Yes	<b>5</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	BOOSTER #6	GREENWAY BOOSTER #1	GREENWAY BOOSTER #2	1
Location	8490 GREENWAY BLVD	8491 GREENWAY BLVD	8491 GREENWAY BLVD	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	CRANE DEMING	CRANE DEMING	5
Year Installed	1986	1996	1996	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,600	750	750	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	9 10
Year Installed	1986	1996	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	50	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	GREENWAY BOOSTER #3	QUARRY HZBP #1	QUARRY HZBP #2	14
Location	8491 GREENWAY BLVD	7729 TERRACE AVE	7729 TERRACE AVENUE	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	CRANE DEMING	ITT	ITT	18
Year Installed	1996	1997	1997	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	2,500	350	350	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	22 23
Year Installed	1996	1997	1997	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	10	10	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	QUARRY HZBP#3	QUARRY LZBP #1	QUARRY LZBP #2	1
Location	7729 TERRACE AVENUE	7729 TERRACE AVENUE	7729 TERRACE AVENUE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	ITT	ITT	ITT	5
Year Installed	1997	1997	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,000	1,000	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U S	9 10
Year Installed	1997	1997	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	QUARRY LZBP #3	QUARRY LZBP #4	WELL #2 PUMP	14
Location	7729 TERRACE AVE	7729 TERRACE AVENUE	1702 RESERVOIR ROAD	15
Purpose	B	B	P	16
Destination	D	D	R	17
Pump Manufacturer	ITT	ITT	STA-RITE	18
Year Installed	1997	1997	1981	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,000	350	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	STA-RITE	22 23
Year Installed	1997	1997	1981	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	40	30	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 #3 PUMP	WELL #4 PUMP	WELL #5 PUMP	1
Location	7716 HILLCREST AVENUE	3640 HIGH ROAD	6409 ELMWOOD AVENUE	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	LAYNE	LAYNE	AM. TURBINE	5
Year Installed	1954	1971	1985	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,060	1,200	1,325	8
Pump Motor or Standby Engine Mfr	U.S	G.E.	SIMMONS-ALLIS	10
Year Installed	1954	1971	1979	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #6 PUMP			14
Location	8490 GREENWAY BLVD			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	LAYNE			18
Year Installed	1986			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,550			21
Pump Motor or Standby Engine Mfr	U.S.			23
Year Installed	1986			24
Type	ELECTRIC			25
Horsepower	100			26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	QUARRY RESERVOIR	TOWER #1	TOWER #2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1997	1960	1984	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	28	85	85	6
Total capacity in gallons (actual)	1,000,000	500,000	750,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	BOOSTER STATION	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.2300	2.0300	1.7200	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WELLHOUSE #6		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1986		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	20		6
Total capacity in gallons (actual)	100,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.9000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	3,170	0	0	0	3,170	1
M	D	6.000	113,318	350	0	0	113,668	2
M	D	8.000	178,687	90	24	0	178,753	3
M	S	8.000	1,022	0	0	0	1,022	4
M	S	10.000	190	0	0	0	190	5
M	T	10.000	75,379	4,707	3,411	0	76,675	6
M	S	12.000	140	0	0	0	140	7
M	T	12.000	63,793	1,319	0	0	65,112	8
M	T	14.000	4,537	0	0	0	4,537	9
M	T	16.000	2,321	0	0	0	2,321	10
<b>Total Within Municipality</b>			<b>442,557</b>	<b>6,466</b>	<b>3,435</b>	<b>0</b>	<b>445,588</b>	
M	D	4.000	40	0	0	0	40	11
M	D	6.000	806	0	0	0	806	12
<b>Total Outside of Municipality</b>			<b>846</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>846</b>	
<b>Total Utility</b>			<b>443,403</b>	<b>6,466</b>	<b>3,435</b>	<b>0</b>	<b>446,434</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	1,564	18	18	0	1,564	30	1
M	1.000	2,196	0	0	0	2,196	59	2
M	1.500	201	19	4	0	216	0	3
M	2.000	251	1	1	0	251	18	4
M	3.000	4	0	0	0	4	0	5
M	4.000	57	0	0	0	57	0	6
M	6.000	36	0	0	0	36	11	7
M	8.000	12	0	0	0	12	4	8
M	10.000	2	0	0	0	2	1	9
<b>Total Utility</b>		<b>4,323</b>	<b>38</b>	<b>23</b>	<b>0</b>	<b>4,338</b>	<b>123</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	4,853	50	0	(5)	4,898	23	1
0.750	221	10	0	(1)	230	3	2
1.000	164	4	2	0	166	2	3
1.500	149	8	0	0	157	36	4
2.000	141	9	5	2	147	34	5
3.000	51	1	0	0	52	17	6
4.000	4	1	0	0	5	0	7
6.000	1	0	0	0	1	1	8
8.000	1	0	0	0	1	0	9
10.000	7	0	0	0	7	0	10
12.000	1	0	0	0	1	0	11
16.000	1	0	0	0	1	0	12
<b>Total:</b>	<b>5,594</b>	<b>83</b>	<b>7</b>	<b>(4)</b>	<b>5,666</b>	<b>116</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	4,496	316	10	14	0	62	4,898	1
0.750	126	78	10	3	0	13	230	2
1.000	35	114	5	7	0	5	166	3
1.500	5	132	6	8	0	6	157	4
2.000	3	118	9	12	0	5	147	5
3.000	0	32	5	10	0	5	52	6
4.000	0	4	1	0	0	0	5	7
6.000	0	0	1	0	0	0	1	8
8.000	0	0	0	0	1	0	1	9
10.000	0	0	0	0	7	0	7	10
12.000	0	0	0	0	1	0	1	11
16.000	0	0	0	0	1	0	1	12
<b>Total:</b>	<b>4,665</b>	<b>794</b>	<b>47</b>	<b>54</b>	<b>10</b>	<b>96</b>	<b>5,666</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	1				1	1
Within Municipality	843	10	7		846	2
<b>Total Fire Hydrants</b>	<b>844</b>	<b>10</b>	<b>7</b>	<b>0</b>	<b>847</b>	
<b>Flushing Hydrants</b>						
	2				2	3
<b>Total Flushing Hydrants</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</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:	844
Number of distribution system valves end of year:	1,423
Number of distribution valves operated during year:	782

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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 \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 474 includes the return on net investment in meters charged to the sewer department.

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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 15%, but not less \$10,000, please explain.

Account 623 - 2005 increase due to increase in electric and natural gas rates and additional pumpage.

Account 660 - Increase due to more maintenance projects than 2004.

Account 677 - In 2005 the utility primed, top coated and sandblasted hydrants.

Account 926 - The 2004 expense has high due to an employee retiring and adjustments to the accrued sick and vacation liability.

Account 928 - The utility incurred costs in 2004 for a water rate study.

Account 932 - In 2005 the utility replaced door slabs, closers and windows at the well house.

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

If Adjustments for any account are nonzero, please explain.

Adjustment are to reconcile year end balances to the general ledger.

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

If Adjustments for any account are nonzero, please explain.

Adjustments for accounts 345, 343, and 348 are to allocate prior year retirements between utility financed and contributed plant.

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### Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

If Adjustments for any account are nonzero, please explain.

Adjustments for accounts 345, 343, and 348 are to allocate prior year retirements between utility financed and contributed plant.

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### Water Mains (Page W-21)

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

\$75,068 of main additions were financed by developers and the remaining additions were financed by the utility.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-22)

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

\$22,211 of service additions were financed by developers and the remaining additions were financed by the utility.

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### Meters (Page W-23)

Explain all reported adjustments.

Meter adjustments are to reconcile schedule W-23 to the actual meter count.

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

Due to utility staff time constraints, 28 1" and smaller meters were tested.

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

The 2" residential meters were installed for water sprinkling.

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

Yes.

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