



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF MILTON MUNICIPAL WATER UTILITY

Principal Office: 430 E HIGH STREET, SUITE #3
MILTON, WI 53563

For the Year Ended: DECEMBER 31, 2005

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF MILTON MUNICIPAL WATER UTILITY

Utility Address: 430 E HIGH STREET, SUITE #3
MILTON, WI 53563

When was utility organized? 12/31/1923

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS LAURIE J SULLIVAN

Title: CITY ACCOUNTANT

Office Address:

430 E HIGH STREET
MILTON, WI 53563

Telephone: (608) 868 - 6900 EXT 23

Fax Number: (608) 868 - 6927 EXT

E-mail Address: miltoncityhall@charter.net

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: SHARON ROZELLE

Title: CHAIRMAN

Office Address:

430 E HIGH STREET SUITE 3
MILTON, WI 53563

Telephone: (608) 868 - 6900

Fax Number: (608) 868 - 6927

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MONICA MULROONEY

Title: SENIOR AUDITOR

Office Address: HAWKINS, ASH, BAPTILE LLP
99 MILWAUKEE STREET
P.O. BOX 1508
LACROSSE, WI 54602-1508

Telephone: (608) 784 - 7737

Fax Number: (608) 785 - 2140

E-mail Address:

Date of most recent audit report: 3/8/2006

Period covered by most recent audit: 2005

Names and titles of utility management including manager or superintendent:

Name: MR HOWARD ROBINSON

Title: PUBLIC WORKS DIRECTOR

Office Address:
430 E HIGH STREET
MILTON, WI 53563

Telephone: (608) 868 - 6914

Fax Number: (608) 868 - 6927

E-mail Address:

Name of utility commission/committee: CITY OF MILTON PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

- MR BRUCE LIPPINCOTT, COUNSEL REPRESENTATIVE
- MR HOWARD ROBINSON, PUBLIC WORKS DIRECTOR
- MS SHARON ROSELLE, COUNSEL REPRESENTATIVE
- MR DAVE SCHUMACHER, COUNSEL REPRESENTATIVE

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	579,579	555,110	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	265,129	220,506	2
Depreciation Expense (403)	89,810	86,673	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	103,643	108,748	5
Total Operating Expenses	458,582	415,927	
Net Operating Income	120,997	139,183	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	120,997	139,183	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	40,287	20,293	10
Miscellaneous Nonoperating Income (421)	249,196	204,726	11
Total Other Income	289,483	225,019	
Total Income	410,480	364,202	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(26,381)	(26,381)	12
Other Income Deductions (426)	25,997	25,284	13
Total Miscellaneous Income Deductions	(384)	(1,097)	
Income Before Interest Charges	410,864	365,299	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	86,589	87,246	14
Amortization of Debt Discount and Expense (428)	10,397	10,397	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	96,986	97,643	
Net Income	313,878	267,656	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,108,551	3,368,515	20
Balance Transferred from Income (433)	313,878	267,656	21
Miscellaneous Credits to Surplus (434)	7,576	2,337,945	22
Miscellaneous Debits to Surplus--Debit (435)	0	2,865,565	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,430,005	3,108,551	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	579,579		579,579	1
Total (Acct. 400):	579,579	0	579,579	
Operation and Maintenance Expense (401-402):				
Derived	265,129		265,129	2
Total (Acct. 401-402):	265,129	0	265,129	
Depreciation Expense (403):				
Derived	89,810		89,810	3
Total (Acct. 403):	89,810	0	89,810	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	103,643		103,643	5
Total (Acct. 408):	103,643	0	103,643	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	120,997	0	120,997	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
NONE	40,287	0	40,287 11
Total (Acct. 419):	40,287	0	40,287
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	249,196	249,196 12
NONE	0	0	0 13
Total (Acct. 421):	0	249,196	249,196
TOTAL OTHER INCOME:	40,287	249,196	289,483
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(26,381)	[REDACTED]	(26,381) 14
NONE	0	0	0 15
Total (Acct. 425):	(26,381)	0	(26,381)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	25,997	25,997 16
NONE	0	0	0 17
Total (Acct. 426):	0	25,997	25,997
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(26,381)	25,997	(384)
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	86,589	[REDACTED]	86,589 18
Total (Acct. 427):	86,589	0	86,589
Amortization of Debt Discount and Expense (428):			
AMORTIZE BOND DISCOUNT	10,397	[REDACTED]	10,397 19
Total (Acct. 428):	10,397	0	10,397
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 21
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	96,986	0	96,986
NET INCOME:	90,679	223,199	313,878
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,048,683	2,059,868	3,108,551 24
Total (Acct. 216):	1,048,683	2,059,868	3,108,551
Balance Transferred from Income (433):			
Derived	90,679	223,199	313,878 25
Total (Acct. 433):	90,679	223,199	313,878
Miscellaneous Credits to Surplus (434):			
PRIOR PERIOD ADJUST	7,576	0	7,576 26
Total (Acct. 434):	7,576	0	7,576
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,146,938	2,283,067	3,430,005

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	579,579	0	0	0	579,579	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	579,579	0	0	0	579,579	

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	94,584		94,584	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	9,171		9,171	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	103,755	0	103,755	

FULL-TIME EMPLOYEES (FTE)

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

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

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

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,118,895	6,543,956	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,621,666	1,579,460	2
Net Utility Plant	5,497,229	4,964,496	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	450,694	414,021	7
Total Other Property and Investments	450,694	414,021	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	76,648	141,890	8
Temporary Cash Investments (132)	1,133,245	401,459	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	140,028	135,938	11
Other Accounts Receivable (143)	20,392	15,188	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,852	3,383	14
Materials and Supplies (150)	38,584	25,486	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	1,411	3,334	17
Total Current and Accrued Assets	1,414,160	726,678	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	46,354	56,751	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	46,354	56,751	
Total Assets and Other Debits	7,408,437	6,161,946	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	579,358	579,358	21
Appropriated Earned Surplus (215)	299,325	303,150	22
Unappropriated Earned Surplus (216)	3,430,005	3,108,551	23
Total Proprietary Capital	4,308,688	3,991,059	
LONG-TERM DEBT			
Bonds (221)	2,115,000	1,415,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,115,000	1,415,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	38,897	19,627	28
Payables to Municipality (233)	346,527	106,217	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	97,167	103,248	31
Interest Accrued (237)	21,369	20,871	32
Other Current and Accrued Liabilities (238)	5,931	4,685	33
Total Current and Accrued Liabilities	509,891	254,648	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	474,858	501,239	36
Total Deferred Credits	474,858	501,239	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	7,408,437	6,161,946	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	6,543,956	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,556,499	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,562,396	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	7,118,895	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,018,538	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	603,128	0	0	0	13
Total Accumulated Provision	1,621,666	0	0	0	
Net Utility Plant	5,497,229	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,002,329				1,002,329	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	89,810				89,810	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,400				5,400	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
	0				0	13
	0				0	14
	0				0	15
Total credits	95,210	0	0	0	95,210	16
Debits during year						17
Book cost of plant retired	79,001				79,001	18
Cost of removal	0				0	19
Other debits (specify):						20
	0				0	21
	0				0	22
	0				0	23
	0				0	24
Total debits	79,001	0	0	0	79,001	25
Balance end of year (110.1)	1,018,538	0	0	0	1,018,538	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	577,131				577,131	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	25,997				25,997	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	25,997	0	0	0	25,997	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	603,128	0	0	0	603,128	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	38,584	25,486	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	38,584	25,486	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
BOND LOSS ON REFINANCING	56,751	10397	46,354	1
Total			46,354	
Unamortized premium on debt (251)				
NONE	0	0	0	2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	579,358	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>579,358</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
95 REVENUE BONDS	04/25/1995	10/01/2015	5.75%	0	1
05 REVENUE BONDS	09/01/2005	10/01/2015	3.60%	2,115,000	2
Total Bonds (Account 221):				2,115,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	103,248	1
Accruals:		
Charged water department expense	95,369	2
Charged electric department expense	0	3
Charged sewer department expense	1,798	4
Other (explain):		
NONE		5
Total Accruals and other credits	97,167	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes		7
PSC Remainder Assessment		8
Other (explain):		
TAX EQUIV PAID TO GENERAL FUND	103,248	9
Total payments and other debits	103,248	
Balance end of year	97,167	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
MORTGAGE REVENUE BONDS	20,871	86,589	86,091	21,369	1
Subtotal	20,871	86,589	86,091	21,369	
Advances from Municipality (223)					
ADVANCES	0	0	0	0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	20,871	86,589	86,091	21,369	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
RESTRICTED CASH	450,694	3
Total (Acct. 125):	450,694	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	139,358	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
MISC CHARGES INCLUDING NSF	670	8
Total (Acct. 142):	140,028	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	20,392	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE	0	11
Total (Acct. 143):	20,392	
Receivables from Municipality (145):		
DUE FROM MUNI-TAX ROLL	3,852	12
Total (Acct. 145):	3,852	
Prepayments (165):		
NONE	0	13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
DUE TO SEWER	106,217	16
DUE TO CAPITAL PROJECTS	240,310	17
Total (Acct. 233):	346,527	
Other Deferred Credits (253):		
Regulatory Liability	474,858	18
NONE	0	19
Total (Acct. 253):	474,858	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	4,269,029	0	0	0	4,269,029	1
Materials and Supplies	32,035	0	0	0	32,035	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,010,433	0	0	0	1,010,433	4
Customer Advances for Construction					0	5
Regulatory Liability	488,048	0	0	0	488,048	6
NONE					0	7
Average Net Rate Base	2,802,583	0	0	0	2,802,583	
Net Operating Income	120,997	0	0	0	120,997	8
Net Operating Income as a percent of						
Average Net Rate Base	4.32%	N/A	N/A	N/A	4.32%	

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	501,239	0	0	0	501,239	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	26,381	0	0	0	26,381	3
Other (specify):						
NONE					0	4
Balance End of Year	474,858	0	0	0	474,858	

FINANCIAL SECTION FOOTNOTES

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

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

(233) Due to Sewer for Customer Accounts Receivable for customer receipts collected at Banks deposited to Water Checking account.

(233) Payable to Muni: Water capital projects paid for by Muni at time of construction. Due to Muni at completion of construction.

(143) Other accounts receivable is for amounts due from muni for tax roll collections.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	564,902	539,815	1
Total Sales of Water	564,902	539,815	
Other Operating Revenues			
Forfeited Discounts (470)	2,972	4,080	2
Miscellaneous Service Revenues (471)	3,698	2,905	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	8,007	8,310	6
Total Other Operating Revenues	14,677	15,295	
Total Operating Revenues	579,579	555,110	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	12,746	12,811	7
Pumping Expenses (620-625)	46,886	44,141	8
Water Treatment Expenses (630-635)	28,159	21,250	9
Transmission and Distribution Expenses (640-655)	66,246	60,038	10
Customer Accounts Expenses (901-904)	23,984	17,374	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	87,108	64,892	13
Total Operation and Maintenance Expenses	265,129	220,506	
Other Operating Expenses			
Depreciation Expense (403)	89,810	86,673	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	103,643	108,748	16
Total Other Operating Expenses	193,453	195,421	
Total Operating Expenses	458,582	415,927	
NET OPERATING INCOME	120,997	139,183	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0		0	1
Commercial	0		0	2
Industrial	0		0	3
Total Unmetered Sales to General Customers (460)	0		0	
Metered Sales to General Customers (461)				
Residential	2,026	103,078	324,857	4
Commercial	183	20,130	49,611	5
Industrial	24	14,039	19,630	6
Total Metered Sales to General Customers (461)	2,233	137,247	394,098	
Private Fire Protection Service (462)	17		2,266	7
Public Fire Protection Service (463)	2,233		148,339	8
Other Sales to Public Authorities (464)	33	11,982	20,199	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	4,516	149,229	564,902	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	148,339	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	148,339	
Forfeited Discounts (470):		
Customer late payment charges	2,972	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	2,972	
Miscellaneous Service Revenues (471):		
RECONNECT FEES, REMOTE METERS, ETC	3,698	7
Total Miscellaneous Service Revenues (471)	3,698	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	8,007	10
Other (specify):		
NONE	0	11
Total Other Water Revenues (474)	8,007	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	12,333	12,811	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	413	0	4
Total Source of Supply Expenses	12,746	12,811	
PUMPING EXPENSES			
Operation Labor (620)	0	0	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	43,699	42,602	7
Operation Supplies and Expenses (623)	1,433	1,519	8
Maintenance of Pumping Plant (625)	1,754	20	9
Total Pumping Expenses	46,886	44,141	
WATER TREATMENT EXPENSES			
Operation Labor (630)	9,171	4,236	10
Chemicals (631)	16,474	15,097	11
Operation Supplies and Expenses (632)	2,458	1,763	12
Maintenance of Water Treatment Plant (635)	56	154	13
Total Water Treatment Expenses	28,159	21,250	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	45,078	40,226	14
Operation Supplies and Expenses (641)	5,581	3,807	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,750	3,103	16
Maintenance of Mains (651)	4,115	4,417	17
Maintenance of Services (652)	4,455	3,405	18
Maintenance of Meters (653)	1,010	1,970	19
Maintenance of Hydrants (654)	2,092	670	20
Maintenance of Other Plant (655)	165	2,440	21
Total Transmission and Distribution Expenses	66,246	60,038	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	7,944	6,132	22
Accounting and Collecting Labor (902)	12,424	9,590	23
Supplies and Expenses (903)	3,616	1,652	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	23,984	17,374	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	16,805	15,603	27
Office Supplies and Expenses (921)	1,532	213	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	3,156	9,000	30
Property Insurance (924)	1,960	6,860	31
Injuries and Damages (925)	0	0	32
Employee Pensions and Benefits (926)	28,051	30,073	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	29,657	0	35
Transportation Expenses (933)	5,947	3,143	36
Maintenance of General Plant (935)	0	0	37
Total Administrative and General Expenses	87,108	64,892	
Total Operation and Maintenance Expenses	265,129	220,506	

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		97,167	103,248	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,798	1,836	2
Net property tax equivalent		95,369	101,412	
Social Security		7,712	6,722	3
PSC Remainder Assessment		562	614	4
Other (specify): NONE		0	0	5
Total tax expense		103,643	108,748	

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			Rock				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.231310				3
County tax rate	mills		7.066310				4
Local tax rate	mills		7.352930				5
School tax rate	mills		9.254950				6
Voc. school tax rate	mills		2.080640				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.986140				10
Less: state credit	mills		1.150210				11
Net tax rate	mills		24.835930				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.352930				14
Combined School Tax Rate	mills		11.335590				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.688520				17
Total Tax Rate	mills		25.986140				18
Ratio of Local and School Tax to Total	dec.		0.719173				19
Total tax net of state credit	mills		24.835930				20
Net Local and School Tax Rate	mills		17.861320				21
Utility Plant, Jan. 1	\$	6,548,956	6,548,956				22
Materials & Supplies	\$	25,486	25,486				23
Subtotal	\$	6,574,442	6,574,442				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,574,442	6,574,442				26
Assessment Ratio	dec.		0.827458				27
Assessed Value	\$	5,440,075	5,440,075				28
Net Local & School Rate	mills		17.861320				29
Tax Equiv. Computed for Current Year	\$	97,167	97,167				30
Tax Equivalent per 1994 PSC Report	\$	51,986					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	97,167					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	7,584		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)	399,015		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	406,599	0	
PUMPING PLANT			
Land and Land Rights (320)	3,350		12
Structures and Improvements (321)	321,588	10,697	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	324,513		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,048		20
Total Pumping Plant	650,499	10,697	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	14,068		23
Total Water Treatment Plant	14,068	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			7,584	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)			399,015	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	406,599	
PUMPING PLANT				
Land and Land Rights (320)			3,350	12
Structures and Improvements (321)			332,285	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			324,513	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,048	20
Total Pumping Plant	0	0	661,196	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			14,068	23
Total Water Treatment Plant	0	0	14,068	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,800		24
Structures and Improvements (341)	1,464		25
Distribution Reservoirs and Standpipes (342)	811,052		26
Transmission and Distribution Mains (343)	1,210,426	348,632	27
Fire Mains (344)	0		28
Services (345)	209,686	43,254	29
Meters (346)	243,311	61,731	30
Hydrants (348)	132,172	23,387	31
Other Transmission and Distribution Plant (349)	53,891		32
Total Transmission and Distribution Plant	2,668,802	477,004	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	24,041		34
Office Furniture and Equipment (391)	19,658		35
Computer Equipment (391.1)	17,063		36
Transportation Equipment (392)	32,275		37
Stores Equipment (393)	299		38
Tools, Shop and Garage Equipment (394)	28,207		39
Laboratory Equipment (395)	400		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	2,567		42
SCADA Equipment (397.1)	115,722		43
Miscellaneous Equipment (398)	1,360		44
Other Tangible Property (399)	0	161,239	45
Total General Plant	241,592	161,239	
Total utility plant in service directly assignable	3,981,560	648,940	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,981,560	648,940	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)			6,800	24
Structures and Improvements (341)			1,464	25
Distribution Reservoirs and Standpipes (342)			811,052	26
Transmission and Distribution Mains (343)	52,693	5,000	1,511,365	27
Fire Mains (344)			0	28
Services (345)	5,962		246,978	29
Meters (346)	8,346		296,696	30
Hydrants (348)	12,000		143,559	31
Other Transmission and Distribution Plant (349)			53,891	32
Total Transmission and Distribution Plant	79,001	5,000	3,071,805	
GENERAL PLANT				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			24,041	34
Office Furniture and Equipment (391)			19,658	35
Computer Equipment (391.1)			17,063	36
Transportation Equipment (392)			32,275	37
Stores Equipment (393)			299	38
Tools, Shop and Garage Equipment (394)			28,207	39
Laboratory Equipment (395)			400	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)			2,567	42
SCADA Equipment (397.1)			115,722	43
Miscellaneous Equipment (398)			1,360	44
Other Tangible Property (399)			161,239	45
Total General Plant	0	0	402,831	
Total utility plant in service directly assignable	79,001	5,000	4,556,499	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	79,001	5,000	4,556,499	

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,935,754		27
Fire Mains (344)	0		28
Services (345)	400,496		29
Meters (346)	0		30
Hydrants (348)	215,146		31
Other Transmission and Distribution Plant (349)	11,000		32
Total Transmission and Distribution Plant	2,562,396	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	2,562,396	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,562,396	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,935,754 27
Fire Mains (344)			0 28
Services (345)			400,496 29
Meters (346)			0 30
Hydrants (348)			215,146 31
Other Transmission and Distribution Plant (349)			11,000 32
Total Transmission and Distribution Plant	0	0	2,562,396
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	2,562,396
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	2,562,396

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			14,094	14,094	1
February			11,395	11,395	2
March			12,492	12,492	3
April			12,931	12,931	4
May			14,757	14,757	5
June			17,628	17,628	6
July			17,335	17,335	7
August			18,082	18,082	8
September			17,991	17,991	9
October			16,691	16,691	10
November			13,991	13,991	11
December			13,323	13,323	12
Total annual pumpage	0	0	180,710	180,710	
Less: Water sold				149,229	13
Volume pumped but not sold				31,481	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				3,517	16
Volume related to equipment/system malfunction				70	17
Non-utility volume NOT included in water sales				620	18
Total volume not sold but accounted for				4,207	19
Volume pumped but unaccounted for				27,274	20
Percent of water lost				15%	21
If more than 25%, indicate causes: n/a					22
If more than 25%, state what action has been taken to reduce water loss: n/a					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,055	24
Date of maximum: 10/17/2005					25
Cause of maximum: DIRECTIONAL FLUSHING					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				282	27
Date of minimum: 11/19/2005					28
Total KWH used for pumping for the year				337,740	29
If water is purchased: Vendor Name: N/A					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
DEEP WELL	WELL #2	722	10	460,000	Yes	1
DEEP WELL	WELL #3	1,045	19	980,000	No	2
DEEP WELL	WELL #4	1,107	17	1,440,000	Yes	3
DEEP WELL	WELL #5	1,036	15	1,500,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #3	WELL #3A	1
Location	WELL #2	WELL #3	WELL #3A	2
Purpose	P	P	S	3
Destination	T	D	D	4
Pump Manufacturer	REDO	FM	FM	5
Year Installed	1975	1959	1959	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	220	680	680	8
Pump Motor or Standby Engine Mfr	REDO	FM	IHC	9 10
Year Installed	1975	1959	1959	11
Type	ELECTRIC	ELECTRIC	OTHER	12
Horsepower	40	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4	WELL #5	WELL #5A	14
Location	WELL #4	WELL #5	WELL #5A	15
Purpose	P	P	S	16
Destination	T	T	T	17
Pump Manufacturer	BJ	SIMMONS	SIMMONS	18
Year Installed	1989	1992	1992	19
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,130	925	21
Pump Motor or Standby Engine Mfr	U S MOTORS	U.S. MOTORS	WAUKESHA	22 23
Year Installed	1989	1992	1992	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	125	175	175	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	CLEARLAKE	ROGERS ST.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1959	1997	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	157	157	6
Total capacity in gallons (actual)	200,000	500,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.1520	4.3400	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	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)	
L	D	1.000	265	0	0	0	265	1
M	D	1.000	146	0	0	0	146	2
M	D	2.000	1,187	704	704	0	1,187	3
M	D	4.000	9,163	0	0	0	9,163	4
M	D	6.000	62,581	0	0	0	62,581	5
M	D	8.000	50,376	198	198	0	50,376	6
M	T	10.000	35,240	2,451	2,451	0	35,240	7
M	T	12.000	5,695	0	0	0	5,695	8
Total Within Municipality			164,653	3,353	3,353	0	164,653	
M	D	8.000	462	0	0	0	462	9
Total Outside of Municipality			462	0	0	0	462	
Total Utility			165,115	3,353	3,353	0	165,115	

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	0.666	156	0	0	0	156		1
M	0.750	835	0	0	0	835		2
L	0.750	92	0	0	0	92		3
M	1.000	693	30	30	0	693		4
M	1.500	38	0	0	0	38		5
M	2.000	36	0	0	0	36		6
M	6.000	18	0	0	0	18		7
M	8.000	19	0	0	0	19		8
M	10.000	1	0	0	0	1		9
Total Utility		1,888	30	30	0	1,888	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,110	296	102	0	2,304	76	1
0.750	63	0	33	0	30	0	2
1.000	40	3	2	0	41	4	3
1.500	26	2	0	0	28	4	4
2.000	21	1	0	0	22	1	5
3.000	7	0	0	0	7	2	6
4.000	4	0	0	0	4	0	7
6.000	0	0	0	0	0	0	8
8.000	0	0	0	0	0	0	9
Total:	2,271	302	137	0	2,436	87	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,012	118	12	12	0	150	2,304	1
0.750	20	7	1	0	0	2	30	2
1.000	1	31	3	5	0	1	41	3
1.500	0	18	2	7	0	1	28	4
2.000	0	10	5	6	0	1	22	5
3.000	0	1	2	3	0	1	7	6
4.000	0	0	1	2	0	1	4	7
6.000	0	0	0	0	0	0	0	8
8.000	0	0	0	0	0	0	0	9
Total:	2,033	185	26	35	0	157	2,436	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	282	4	2	0	284	2
Total Fire Hydrants	282	4	2	0	284	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	284
Number of distribution system valves end of year:	64
Number of distribution valves operated during year:	64

WATER OPERATING SECTION FOOTNOTES

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

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

Joint meter allocation

Water Operation & Maintenance Expenses (Page W-05)

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

(923) Outside services employed. 2004 amount included consulting for contemplated rate increase.

(930) Miscellaneous General expense. 2005 bond refunding costs

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

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

Jan. 1 Utility Plant is different on the Net Utility schedule by \$5000.00. This amount is shown as an adjustment on schedule W-08. Footnote provided on schedule W-08

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

Row (399) Other Tangible Property. This is CWIP. This amount will be allocated when construction is complete in 2006.

If Adjustments for any account are nonzero, please explain.

Trans & Distb mains: Adjust 5,000. Begining balance is wrong by 5,000

Water Mains (Page W-17)

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

All additions are financed by Municipality payable by Water Dept.

Water Services (Page W-18)

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

all services are in use

Meters (Page W-19)

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
