



3014 (02-02-05)

ANNUAL REPORT

OF

Name: VILLAGE OF PLOVER MUNICIPAL WATER UTILITY

Principal Office: 300 WATERWAY
PLOVER, WI 54467

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: VILLAGE OF PLOVER MUNICIPAL WATER UTILITY

Utility Address: 300 WATERWAY
PLOVER, WI 54467

When was utility organized? 11/1/1989

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DEBBIE SNIADAJEWSKI

Title: VILLAGE TREASURER

Office Address:

2400 POST ROAD
PLOVER, WI 54467

Telephone: (715) 345 - 5251

Fax Number:

E-mail Address:

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

Name: JESSICA TRAUTMAN, CPA

Title: SENIOR

Office Address: SCHENCK SC

2831 POST ROAD
P.O. BOX 130
PLOVER, WI 54467

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: jessica.trautman@schencksolutions.com

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

Name: DAN SCHLUTTER

Title: VILLAGE PRESIDENT

Office Address:

2400 POST ROAD
PLOVER, WI 54467

Telephone: (715) 345 - 5251

Fax Number:

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: JEFFREY L COHEN, CPA

Title: MANAGER

Office Address: SCHENCK SC
2831 POST ROAD
P.O. BOX 130
PLOVER, WI 54467

Telephone: (715) 344 - 9400

Fax Number: (715) 344 - 9791

E-mail Address: jeff.cohen@schencksolutions.com

Date of most recent audit report: 3/10/2006

Period covered by most recent audit: DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: DAVE FRITSCH

Title: WATER SYSTEMS MANAGER

Office Address:
300 WATERWAY
PLOVER, WI 54467

Telephone: (715) 345 - 5254

Fax Number:

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD UTILITY COMMISSION

Names of members of utility commission/committee:
DAN SCHLUTTER, VILLAGE PRESIDENT

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)	2,028,218	1,891,090	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	597,448	595,799	2
Depreciation Expense (403)	303,922	296,587	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	78,913	78,686	5
Total Operating Expenses	980,283	971,072	
Net Operating Income	1,047,935	920,018	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,047,935	920,018	
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)	66,942	49,669	10
Miscellaneous Nonoperating Income (421)	362,537	72,190	11
Total Other Income	429,479	121,859	
Total Income	1,477,414	1,041,877	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(87,369)	(87,369)	12
Other Income Deductions (426)	172,280	170,380	13
Total Miscellaneous Income Deductions	84,911	83,011	
Income Before Interest Charges	1,392,503	958,866	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	476,345	515,102	14
Amortization of Debt Discount and Expense (428)	37,363	37,363	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	513,708	552,465	
Net Income	878,795	406,401	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,738,111	9,378,376	20
Balance Transferred from Income (433)	878,795	406,401	21
Miscellaneous Credits to Surplus (434)	67,934	26,089	22
Miscellaneous Debits to Surplus--Debit (435)	0	72,755	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)	10,684,840	9,738,111	

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	2,028,218		2,028,218	1
Total (Acct. 400):	2,028,218	0	2,028,218	
Operation and Maintenance Expense (401-402):				
Derived	597,448		597,448	2
Total (Acct. 401-402):	597,448	0	597,448	
Depreciation Expense (403):				
Derived	303,922		303,922	3
Total (Acct. 403):	303,922	0	303,922	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	78,913		78,913	5
Total (Acct. 408):	78,913	0	78,913	
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:	1,047,935	0	1,047,935	
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	
Interest and Dividend Income (419):				
INTEREST INCOME	56,413	0	56,413	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON SPECIAL ASSESSMENTS	10,529	0	10,529 12
Total (Acct. 419):	66,942	0	66,942
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	243,444	243,444 13
WELL PERMIT FEES	425	0	425 14
SEWERS PART OF BILLING COSTS	13,826	0	13,826 15
SPEICAL ASSESSMENT REVENUE	0	104,402	104,402 16
OTHER REVENUE	440	0	440 17
Total (Acct. 421):	14,691	347,846	362,537
TOTAL OTHER INCOME:	81,633	347,846	429,479
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(87,369)	██████████	(87,369) 18
NONE	0	0	0 19
Total (Acct. 425):	(87,369)	0	(87,369)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	170,442	170,442 20
SERVICE FEES ON DEBT	1,838	0	1,838 21
Total (Acct. 426):	1,838	170,442	172,280
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(85,531)	170,442	84,911
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	476,345	██████████	476,345 22
Total (Acct. 427):	476,345	0	476,345
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	37,363	██████████	37,363 23
Total (Acct. 428):	37,363	0	37,363
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 24
Total (Acct. 429):	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			
Interest on Debt to Municipality (430):			
Derived	0		0 25
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 26
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 27
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	513,708	0	513,708
NET INCOME:	701,391	177,404	878,795
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(632,366)	10,370,477	9,738,111 28
Total (Acct. 216):	(632,366)	10,370,477	9,738,111
Balance Transferred from Income (433):			
Derived	701,391	177,404	878,795 29
Total (Acct. 433):	701,391	177,404	878,795
Miscellaneous Credits to Surplus (434):			
IMPACT FEES	67,934	0	67,934 30
Total (Acct. 434):	67,934	0	67,934
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 31
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 32
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 33
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	136,959	10,547,881	10,684,840

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,028,218	0	0	0	2,028,218	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,028,218	0	0	0	2,028,218	

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	262,926		262,926	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	262,926	0	262,926	

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	5.4	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	24,049,226	23,528,565	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	4,623,786	4,137,672	2
Net Utility Plant	19,425,440	19,390,893	
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)	2,270,979	2,297,587	6
Special Funds (125)	941,937	913,245	7
Total Other Property and Investments	3,212,916	3,210,832	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	974,226	581,169	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	361,434	379,710	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	168,214	115,847	14
Materials and Supplies (150)	21,684	22,181	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,525,558	1,098,907	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	451,138	488,501	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	451,138	488,501	
Total Assets and Other Debits	24,615,052	24,189,133	

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)	459,642	219,573	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	10,684,840	9,738,111	23
Total Proprietary Capital	11,144,482	9,957,684	
LONG-TERM DEBT			
Bonds (221)	7,475,000	7,875,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	2,812,594	2,948,907	26
Total Long-Term Debt	10,287,594	10,823,907	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,734	62,816	28
Payables to Municipality (233)	180	971	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	30,063	48,409	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	31,977	112,196	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	3,150,999	3,295,346	36
Total Deferred Credits	3,150,999	3,295,346	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	24,615,052	24,189,133	

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	23,528,565	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)	11,352,680	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	12,696,546	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	24,049,226	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)	2,370,719	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	2,253,067	0	0	0	13
Total Accumulated Provision	4,623,786	0	0	0	
Net Utility Plant	19,425,440	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)	2,055,047				2,055,047	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	303,922				303,922	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,088				12,088	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	316,010	0	0	0	316,010	16
Debits during year						17
Book cost of plant retired	338				338	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	338	0	0	0	338	25
Balance end of year (110.1)	2,370,719	0	0	0	2,370,719	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)	2,082,625				2,082,625	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	170,442				170,442	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	170,442	0	0	0	170,442	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)	2,253,067	0	0	0	2,253,067	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	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	21,684	22,181
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	21,684	22,181

**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)				
WATER REVENUE BONDS	37,363	428	451,138	1
Total			<u><u>451,138</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	219,573	1
Changes during year (explain):		
PAYMENTS FOR FIXED ASSET ADDITIONS	240,069	2
Balance end of year	<u>459,642</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)	
8.1M REVENUE BONDS	08/24/1999	12/01/2018	5.30%	7,475,000	1
Total Bonds (Account 221):				7,475,000	

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)	
Other Long-Term Debt (224)					
SAFE DRINKING WATER NOTE	11/28/2001	05/21/2021	2.93%	186,588	1
SAFE DRINKING WATER LOAN PROGRAM	11/27/2002	05/21/2021	2.93%	2,626,006	2
Total for Account 224				<u>2,812,594</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	78,913	2
Charged electric department expense		3
Charged sewer department expense	3,316	4
Other (explain):		
NONE		5
Total Accruals and other credits	82,229	
Taxes paid during year:		
County, state and local taxes	58,249	6
Social Security taxes	22,375	7
PSC Remainder Assessment	1,605	8
Other (explain):		
NONE		9
Total payments and other debits	82,229	
Balance end of year	0	

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)					
BOND ANTICIPATION NOTES	0			0	1
REV. BONDS	0			0	2
REV. BONDS A	0			0	3
REV. BONDS-99	34,009	392,605	410,285	16,329	4
Subtotal	34,009	392,605	410,285	16,329	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
OTHER LONG TERM DEBT	14,400	83,740	84,406	13,734	6
Subtotal	14,400	83,740	84,406	13,734	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	48,409	476,345	494,691	30,063	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	2,270,979	2
Total (Acct. 124):	2,270,979	
Special Funds (125):		
CASH AND INVESTMENTS	941,937	3
Total (Acct. 125):	941,937	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	361,434	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	361,434	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT CUSTOMER CHARGES ON TAX ROLL	132,895	12
RECEIVABLE FROM MUNICIPALITY MISC	486	13
RECEIVABLE FOR SEWER FOR METER ALLOCATION	34,833	14
Total (Acct. 145):	168,214	
Prepayments (165):		
NONE		15
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	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)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):	0	
Payables to Municipality (233):		
PAYABLE TO MUNICIPALITY	180	18
Total (Acct. 233):	180	
Other Deferred Credits (253):		
Regulatory Liability	1,572,649	19
DEFERRED ASSESSMENTS	1,578,350	20
Total (Acct. 253):	3,150,999	

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)	11,214,071	0	0	0	11,214,071	1
Materials and Supplies	21,932	0	0	0	21,932	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	2,212,883	0	0	0	2,212,883	4
Customer Advances for Construction					0	5
Regulatory Liability	1,616,333	0	0	0	1,616,333	6
NONE					0	7
Average Net Rate Base	7,406,787	0	0	0	7,406,787	
Net Operating Income	1,047,935	0	0	0	1,047,935	8
Net Operating Income as a percent of						
Average Net Rate Base	14.15%	N/A	N/A	N/A	14.15%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	1,660,018	0	0	0	1,660,018	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	87,369	0	0	0	87,369	3
Other (specify):						
NONE					0	4
Balance End of Year	1,572,649	0	0	0	1,572,649	

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.

DONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,961,868	1,825,974	1
Total Sales of Water	1,961,868	1,825,974	
Other Operating Revenues			
Forfeited Discounts (470)	22,077	17,366	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	24,844	28,629	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	19,429	19,121	6
Total Other Operating Revenues	66,350	65,116	
Total Operating Revenues	2,028,218	1,891,090	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	6,840	6,054	7
Pumping Expenses (620-625)	83,275	82,752	8
Water Treatment Expenses (630-635)	104,322	98,388	9
Transmission and Distribution Expenses (640-655)	109,678	107,189	10
Customer Accounts Expenses (901-904)	43,365	47,113	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	249,968	254,303	13
Total Operation and Maintenance Expenses	597,448	595,799	
Other Operating Expenses			
Depreciation Expense (403)	303,922	296,587	14
Amortization Expense (404-407)		0	15
Taxes (408)	78,913	78,686	16
Total Other Operating Expenses	382,835	375,273	
Total Operating Expenses	980,283	971,072	
NET OPERATING INCOME	1,047,935	920,018	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,232	191,647	889,220	4
Commercial	485	95,695	370,092	5
Industrial	24	43,827	142,897	6
Total Metered Sales to General Customers (461)	3,741	331,169	1,402,209	
Private Fire Protection Service (462)	29		26,748	7
Public Fire Protection Service (463)	3,692		524,709	8
Other Sales to Public Authorities (464)	16	1,967	8,202	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	7,478	333,136	1,961,868	

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)	524,709	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	524,709	
Forfeited Discounts (470):		
Customer late payment charges	22,077	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	22,077	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
TOWER LEASE SPACE	24,844	8
Total Rents from Water Property (472)	24,844	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	19,429	10
Other (specify): NONE		11
Total Other Water Revenues (474)	19,429	

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)	4,340	3,465	1
Purchased Water (601)	0	1,300	2
Operation Supplies and Expenses (602)	132	0	3
Maintenance of Water Source Plant (605)	2,368	1,289	4
Total Source of Supply Expenses	6,840	6,054	
PUMPING EXPENSES			
Operation Labor (620)	12,032	11,758	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	61,495	60,277	7
Operation Supplies and Expenses (623)	297	1,076	8
Maintenance of Pumping Plant (625)	9,451	9,641	9
Total Pumping Expenses	83,275	82,752	
WATER TREATMENT EXPENSES			
Operation Labor (630)	15,192	17,552	10
Chemicals (631)	53,453	40,660	11
Operation Supplies and Expenses (632)	11,207	8,523	12
Maintenance of Water Treatment Plant (635)	24,470	31,653	13
Total Water Treatment Expenses	104,322	98,388	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	4,442	6,204	14
Operation Supplies and Expenses (641)	0	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	7,320	3,102	16
Maintenance of Mains (651)	22,776	41,514	17
Maintenance of Services (652)	25,055	14,867	18
Maintenance of Meters (653)	30,490	29,836	19
Maintenance of Hydrants (654)	19,562	11,413	20
Maintenance of Other Plant (655)	33	253	21
Total Transmission and Distribution Expenses	109,678	107,189	

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)	15,143	14,006	22
Accounting and Collecting Labor (902)	21,107	20,645	23
Supplies and Expenses (903)	7,115	12,462	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	43,365	47,113	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	96,937	94,158	27
Office Supplies and Expenses (921)	8,939	9,757	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	6,592	10,710	30
Property Insurance (924)	10,131	9,588	31
Injuries and Damages (925)	6,089	5,832	32
Employee Pensions and Benefits (926)	100,266	100,346	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	771	3,190	35
Transportation Expenses (933)	17,760	15,984	36
Maintenance of General Plant (935)	2,483	4,738	37
Total Administrative and General Expenses	249,968	254,303	
Total Operation and Maintenance Expenses	597,448	595,799	

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		58,249	57,829	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,316	4,144	2
Net property tax equivalent		54,933	53,685	
Social Security		22,375	22,786	3
PSC Remainder Assessment		1,605	2,215	4
Other (specify): NONE			0	5
Total tax expense		78,913	78,686	

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			Portage				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.187925				3
County tax rate	mills		4.942375				4
Local tax rate	mills		6.192750				5
School tax rate	mills		7.613155				6
Voc. school tax rate	mills		1.527354				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.463559				10
Less: state credit	mills		1.021331				11
Net tax rate	mills		19.442228				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.192750				14
Combined School Tax Rate	mills		9.140509				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.333259				17
Total Tax Rate	mills		20.463559				18
Ratio of Local and School Tax to Total	dec.		0.749296				19
Total tax net of state credit	mills		19.442228				20
Net Local and School Tax Rate	mills		14.567980				21
Utility Plant, Jan. 1	\$	23,528,565	23,528,565				22
Materials & Supplies	\$	22,181	22,181				23
Subtotal	\$	23,550,746	23,550,746				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	23,550,746	23,550,746				26
Assessment Ratio	dec.		0.998167				27
Assessed Value	\$	23,507,577	23,507,577				28
Net Local & School Rate	mills		14.567980				29
Tax Equiv. Computed for Current Year	\$	342,458	342,458				30
Tax Equivalent per 1994 PSC Report	\$	285,767					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	58,249					32 33
Tax equiv. for current year (see note 6)	\$	58,249					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)	26,699		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	26,699	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	406,846		4
Structures and Improvements (311)	980,701		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	706,042		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	2,093,589	0	
PUMPING PLANT			
Land and Land Rights (320)	5,335		12
Structures and Improvements (321)	267,401		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	335,457		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	608,193	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	33,534		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,982,935		23
Total Water Treatment Plant	3,016,469	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)			26,699	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	26,699	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			406,846	4
Structures and Improvements (311)			980,701	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			706,042	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	2,093,589	
PUMPING PLANT				
Land and Land Rights (320)			5,335	12
Structures and Improvements (321)			267,401	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			335,457	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	608,193	
WATER TREATMENT PLANT				
Land and Land Rights (330)			33,534	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,982,935	23
Total Water Treatment Plant	0	0	3,016,469	

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)	40,672		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,984,541		26
Transmission and Distribution Mains (343)	2,115,731	147,479	27
Fire Mains (344)	0		28
Services (345)	72,318	70,005	29
Meters (346)	426,549	26,058	30
Hydrants (348)	94,877	27,840	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,734,688	271,382	
GENERAL PLANT			
Land and Land Rights (389)	11,432		33
Structures and Improvements (390)	162,793		34
Office Furniture and Equipment (391)	32,420		35
Computer Equipment (391.1)	26,885	3,001	36
Transportation Equipment (392)	121,886		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	26,881	72	39
Laboratory Equipment (395)	9,852		40
Power Operated Equipment (396)	6,558		41
Communication Equipment (397)	21,906		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	175,212	3,100	44
Other Tangible Property (399)	0		45
Total General Plant	595,825	6,173	
Total utility plant in service directly assignable	11,075,463	277,555	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	11,075,463	277,555	

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)			40,672 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,984,541 26
Transmission and Distribution Mains (343)			2,263,210 27
Fire Mains (344)			0 28
Services (345)			142,323 29
Meters (346)	338		452,269 30
Hydrants (348)			122,717 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	338	0	5,005,732
GENERAL PLANT			
Land and Land Rights (389)			11,432 33
Structures and Improvements (390)			162,793 34
Office Furniture and Equipment (391)			32,420 35
Computer Equipment (391.1)			29,886 36
Transportation Equipment (392)			121,886 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			26,953 39
Laboratory Equipment (395)			9,852 40
Power Operated Equipment (396)			6,558 41
Communication Equipment (397)			21,906 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			178,312 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	601,998
Total utility plant in service directly assignable	338	0	11,352,680
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	338	0	11,352,680

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)	11,899,875	183,699	27
Fire Mains (344)	0		28
Services (345)	220,038	5,745	29
Meters (346)	0		30
Hydrants (348)	333,189	54,000	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	12,453,102	243,444	
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	12,453,102	243,444	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	12,453,102	243,444	

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)			12,083,574 27
Fire Mains (344)			0 28
Services (345)			225,783 29
Meters (346)			0 30
Hydrants (348)			387,189 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	12,696,546
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	12,696,546
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	12,696,546

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			37,718	37,718	1
February			33,714	33,714	2
March			36,330	36,330	3
April			36,437	36,437	4
May			41,077	41,077	5
June			44,259	44,259	6
July			50,678	50,678	7
August			45,851	45,851	8
September			40,345	40,345	9
October			38,419	38,419	10
November			35,305	35,305	11
December			36,646	36,646	12
Total annual pumpage	0	0	476,779	476,779	
Less: Water sold				333,136	13
Volume pumped but not sold				143,643	14
Volume sold as a percent of volume pumped				70%	15
Volume used for water production, water quality and system maintenance				19,712	16
Volume related to equipment/system malfunction				4,505	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				24,217	19
Volume pumped but unaccounted for				119,426	20
Percent of water lost				25%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,180	24
Date of maximum: 7/19/2005					25
Cause of maximum:					26
Sprinkling, washing, and normal use during peak					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				764	27
Date of minimum: 10/21/2005					28
Total KWH used for pumping for the year				585,551	29
If water is purchased: Vendor Name:					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)	
301 BLACK OAK DRIVE	1	112	38	1,944,000	Yes	1
300 WATERWAY	2	122	38	2,563,000	Yes	2
1500 PLEASANT DRIVE	3	102	20	2,268,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 1	WELL 2	WELL 3	1
Location	301 BLACK OAK DRIVE	300 WATERWAY	1500 PLEASANT DR	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN TURBINE	AMERICAN TURBINE	GOULDS	5
Year Installed	1989	1989	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,600	2,000	1,575	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	9 10
Year Installed	1989	1989	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				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	B	C70619		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	2000	1987		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	177	172		6
Total capacity in gallons (actual)	1,000,000	500,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES		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.)		1.0000		12
Is a corrosion control chemical used (yes, no)?		N		13
Is water fluoridated (yes, no)?		Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	1,293	0	0	0	1,293	1
P	D	6.000	26,514	221	0	0	26,735	2
M	D	8.000	2,298	0	0	0	2,298	3
P	D	8.000	226,126	12,700	0	0	238,826	4
M	D	12.000	21,698	0	0	0	21,698	5
M	S	12.000	85	0	0	0	85	6
P	D	12.000	88,046	3,220	0	0	91,266	7
M	D	18.000	14,884	0	0	0	14,884	8
M	S	20.000	3,690	0	0	0	3,690	9
M	D	24.000	4,356	0	0	0	4,356	10
M	S	24.000	90	0	0	0	90	11
Total Within Municipality			389,080	16,141	0	0	405,221	
Total Utility			389,080	16,141	0	0	405,221	

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	28	0	0	0	28		1
M	1.000	3,381	3	0	0	3,384	245	2
M	1.500	117	0	0	0	117		3
M	2.000	148	68	0	0	216		4
M	3.000	1	0	0	0	1		5
P	4.000	9	0	0	0	9		6
P	6.000	3	1	0	0	4		7
P	8.000	3	0	0	0	3		8
P	10.000	1	0	0	0	1		9
P	12.000	1	0	0	0	1		10
Total Utility		3,692	72	0	0	3,764	245	

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	3,086	74	3	74	3,231	174	1
0.750	266	0	0	(93)	173	12	2
1.000	309	0	0	(9)	300	34	3
1.500	45	6	0	6	57	0	4
2.000	42	4	0	(1)	45	3	5
3.000	4	0	0	0	4	2	6
4.000	10	1	0	(10)	1	0	7
Total:	3,762	85	3	(33)	3,811	225	

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	3,037	171	11	7	0	5	3,231	1
0.750	104	35	1	0	0	33	173	2
1.000	76	212	3	5	0	4	300	3
1.500	2	38	0	0	0	17	57	4
2.000	0	31	7	4	0	3	45	5
3.000	0	2	1	0	0	1	4	6
4.000	0	0	1	0	0	0	1	7
Total:	3,219	489	24	16	0	63	3,811	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	757	41			798	2
Total Fire Hydrants	757	41	0	0	798	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	1,754
Number of distribution system valves end of year:	1,328
Number of distribution valves operated during year:	173

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.

DONE

Water Operation & Maintenance Expenses (Page W-05)

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

Maintenance of Hydrants (654) - increase due to hydrant painting in 2005
Chemicals (631) - increase due to running of well 3 more this year and the cost for the salt
Maintenance of Services (652) - increase due to repairs to leaks found during leak detection program
Maintenane of Mains(651) - decrease due to large costs to repair valves in 2004 and not so many in 2005

Property Tax Equivalent (Water) - Part 2 (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

The property tax equivalent is caluclated per the board approved rate

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.

6" Mains - 221 were added and financed by the the TIF
8" Mains - 4134 were financed by the TIF, 8566 were contributed by developer
12" Mains - 3200 were contributed by a developer

Water Services (Page W-18)

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

2 services financed by developers, 66 financed by TIF, and 4 financed by utility

Meters (Page W-19)

Explain all reported adjustments.

To correct prior years numbers to correct amounts

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

They have been testing meters during the winter, they will increase the amount of testing in 2006 to comply

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
