



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: PORT WASHINGTON WATER UTILITY

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Principal Office: 100 W. GRAND AVENUE  
PORT WASHINGTON, WI 53074

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For the Year Ended: DECEMBER 31, 2005

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

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



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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** PORT WASHINGTON WATER UTILITY

**Utility Address:** 100 W. GRAND AVENUE  
PORT WASHINGTON, WI 53074

**When was utility organized?** 12/1/1948

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR MARK GRAMS

**Title:** CITY ADMINISTRATOR

**Office Address:**

100 W. GRAND AVENUE  
PORT WASHINGTON, WI 53074

**Telephone:** (414) 284 - 5585

**Fax Number:** (414) 284 - 3760

**E-mail Address:**

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

**Name:** JODI DOBSON

**Title:** MANAGER

**Office Address:** VIRCHOW KRAUSE AND COMPANY LLP

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

**Telephone:** (608) 240 - 2469

**Fax Number:** (608) 249 - 8532

**E-mail Address:**

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

**Name:** SCOTT HUEBNER

**Title:** MAYOR

**Office Address:**

100 W GRAND AVENUE  
PORT WASHINGTON, WI 53074

**Telephone:** (474) 284 - 5585

**Fax Number:** (414) 284 - 3760

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:**

**Title:**

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

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

**Fax Number:** (608) 249 - 8532

**E-mail Address:**

**Date of most recent audit report:** 3/23/2006

**Period covered by most recent audit:** 1/1/2005 TO 12/31/2005

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

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**Name:** MR DAVID EWIG

**Title:** SUPERINTENDENT

**Office Address:**

100 W. GRAND AVENUE  
PORT WASHINGTON, WI 53074

**Telephone:** (414) 284 - 5585

**Fax Number:** (414) 284 - 3760

**E-mail Address:**

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**Name of utility commission/committee:** CITY COUNCIL

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

- MR BURT BABCOCK
- MR AL HAACKKE
- MR THOMAS HUDSON
- MR PETE JUSHKA
- MR KARL LEICHT
- MR HAROLD MATTHEWS
- MR ARMIN SCHWANZ

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

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

**Date of Ordinance:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,385,431	2,326,276	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,280,164	1,127,474	2
Depreciation Expense (403)	391,082	359,916	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	301,874	325,298	5
<b>Total Operating Expenses</b>	<b>1,973,120</b>	<b>1,812,688</b>	
<b>Net Operating Income</b>	<b>412,311</b>	<b>513,588</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>412,311</b>	<b>513,588</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	19,647	7,612	10
Miscellaneous Nonoperating Income (421)	1,729,780	66,602	11
<b>Total Other Income</b>	<b>1,749,427</b>	<b>74,214</b>	
<b>Total Income</b>	<b>2,161,738</b>	<b>587,802</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(31,492)	(31,492)	12
Other Income Deductions (426)	57,638	45,772	13
<b>Total Miscellaneous Income Deductions</b>	<b>26,146</b>	<b>14,280</b>	
<b>Income Before Interest Charges</b>	<b>2,135,592</b>	<b>573,522</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	82,015	85,991	14
Amortization of Debt Discount and Expense (428)	21,000	26,091	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	44,864	54,777	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>147,879</b>	<b>166,859</b>	
<b>Net Income</b>	<b>1,987,713</b>	<b>406,663</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,274,977	4,960,624	20
Balance Transferred from Income (433)	1,987,713	406,663	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	92,310	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>7,262,690</b>	<b>5,274,977</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	2,385,431		2,385,431	1
<b>Total (Acct. 400):</b>	<b>2,385,431</b>	<b>0</b>	<b>2,385,431</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	1,280,164		1,280,164	2
<b>Total (Acct. 401-402):</b>	<b>1,280,164</b>	<b>0</b>	<b>1,280,164</b>	
<b>Depreciation Expense (403):</b>				
Derived	391,082		391,082	3
<b>Total (Acct. 403):</b>	<b>391,082</b>	<b>0</b>	<b>391,082</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	301,874		301,874	5
<b>Total (Acct. 408):</b>	<b>301,874</b>	<b>0</b>	<b>301,874</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>412,311</b>	<b>0</b>	<b>412,311</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST EARNED ON INVESTMENTS AND SPECIAL AS	19,647	0	19,647 11
<b>Total (Acct. 419):</b>	<b>19,647</b>	<b>0</b>	<b>19,647</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water			0 12
NONE	0	1,729,780	1,729,780 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>1,729,780</b>	<b>1,729,780</b>
<b>TOTAL OTHER INCOME:</b>	<b>19,647</b>	<b>1,729,780</b>	<b>1,749,427</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(31,492)		(31,492) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(31,492)</b>	<b>0</b>	<b>(31,492)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		57,638	57,638 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>57,638</b>	<b>57,638</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(31,492)</b>	<b>57,638</b>	<b>26,146</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	82,015		82,015 18
<b>Total (Acct. 427):</b>	<b>82,015</b>	<b>0</b>	<b>82,015</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT ISSUANCE COSTS	21,000		21,000 19
<b>Total (Acct. 428):</b>	<b>21,000</b>	<b>0</b>	<b>21,000</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	44,864		44,864 21
<b>Total (Acct. 430):</b>	<b>44,864</b>	<b>0</b>	<b>44,864</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>147,879</b>	<b>0</b>	<b>147,879</b>
<b>NET INCOME:</b>	<b>315,571</b>	<b>1,672,142</b>	<b>1,987,713</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	3,285,007	1,989,970	5,274,977 24
<b>Total (Acct. 216):</b>	<b>3,285,007</b>	<b>1,989,970</b>	<b>5,274,977</b>
<b>Balance Transferred from Income (433):</b>			
Derived	315,571	1,672,142	1,987,713 25
<b>Total (Acct. 433):</b>	<b>315,571</b>	<b>1,672,142</b>	<b>1,987,713</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
WRS UNFUNDED LIABILITY AS OF 12/31/2002	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,600,578</b>	<b>3,662,112</b>	<b>7,262,690</b>

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

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

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- |   |
|---|
| <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	2,385,431	0	0	0	2,385,431	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,385,431</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,385,431</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	510,864		510,864	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	30,909		30,909	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>541,773</b>	<b>0</b>	<b>541,773</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	10	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	18,692,268	16,640,807	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,370,442	4,928,857	2
<b>Net Utility Plant</b>	<b>13,321,826</b>	<b>11,711,950</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>13,321,826</b>	<b>11,711,950</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	56,931	71,545	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>56,931</b>	<b>71,545</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	34,577		10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	434,885	582,917	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	283,150	264,277	15
Other Accounts Receivable (143)	43,681	43,681	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	45,478	223,693	18
Materials and Supplies (151-163)	22,813	23,678	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	35		21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>864,619</b>	<b>1,138,246</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	31,246	52,247	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>31,246</b>	<b>52,247</b>	
<b>Total Assets and Other Debits</b>	<b>14,274,622</b>	<b>12,973,988</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,276,118	2,276,118	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	7,262,690	5,274,977	28
<b>Total Proprietary Capital</b>	<b>9,538,808</b>	<b>7,551,095</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	2,899,119	3,043,216	29
Advances from Municipality (223)	1,072,310	1,312,310	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>3,971,429</b>	<b>4,355,526</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	8,435	2,489	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	293,057	36
Interest Accrued (237)	24,878	26,427	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	164,221	147,051	41
<b>Total Current and Accrued Liabilities</b>	<b>197,534</b>	<b>469,024</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	566,851	598,343	44
<b>Total Deferred Credits</b>	<b>566,851</b>	<b>598,343</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>14,274,622</b>	<b>12,973,988</b>	

**NET UTILITY PLANT**

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	16,640,807	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	14,054,202	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,438,589	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)	199,477				9
<b>Total Utility Plant</b>	<b>18,692,268</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	4,593,965	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	776,477	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>5,370,442</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>13,321,826</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	4,207,478				<b>4,207,478</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	391,082				<b>391,082</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	16,652				<b>16,652</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>407,734</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>407,734</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	21,248				<b>21,248</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
	0				<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>21,248</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>21,248</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>4,593,964</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,593,964</b>	<b>26</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	721,379				<b>721,379</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	57,638				<b>57,638</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>57,638</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57,638</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	2,540				<b>2,540</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>2,540</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,540</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>776,477</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>776,477</b>	<b>26</b>

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

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

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

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

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

**MATERIALS AND SUPPLIES**

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

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	22,813	23,678	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>22,813</b>	<b>23,678</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1998 G.O. DEBT	1,628	428	1,638	1
2000 SAFE DRINKING WATER LOAN BONDS	328	428	915	2
2001 SAFE DRINKING WATER LOAN BONDS	629	428	472	3
2002 DEBT EXPENSE	601	428	400	4
2002 G.O. DEBT DISCOUNT	3,117	428	12,422	5
2004 DEBT DISCOUNT	300	428	613	6
2004 G. O. DEBT ISSUANCE COSTS	272	428	555	7
UNAMORTIZED LOSS ON 1998 ADVANCE REFUNDING	14,125	428	14,231	8
<b>Total</b>			<b>31,246</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				9
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	2,276,118	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>2,276,118</u></u>	

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

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2000 REVENUE BONDS	02/01/2000	05/01/2020	2.97%	432,712	1
2001 REVENUE BONDS	11/28/2001	01/05/2021	2.75%	2,466,407	2
<b>Total Bonds (Account 221):</b>				<b>2,899,119</b>	
Total Reacquired Bonds (Account 222)				0	3

**Net amount of bonds outstanding December 31: 2,899,119**

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
2002 G.O. DEBT	09/30/2002	09/01/2012	3.21%	855,000	<b>1</b>
2004 G.O. DEBT	01/15/2004	10/01/2008	4.25%	92,310	<b>2</b>
1998 G.O. Debt	06/01/1998	12/01/2007	4.38%	125,000	<b>3</b>
<b>Total for Account 223</b>				<b><u>1,072,310</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	293,057	1
<b>Accruals:</b>		
Charged water department expense	301,874	2
Charged electric department expense		3
Charged sewer department expense	5,162	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>307,036</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	560,767	6
Social Security taxes	36,951	7
PSC Remainder Assessment	2,375	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>600,093</b>	
<b>Balance end of year</b>	<b>0</b>	

**INTEREST ACCRUED (ACCT. 237)**

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
2000 REVENUE BONDS	2,254	13,076	13,188	2,142	1
2001 REVENUE BONDS	11,861	68,939	69,496	11,304	2
<b>Subtotal</b>	<b>14,115</b>	<b>82,015</b>	<b>82,684</b>	<b>13,446</b>	
<b>Advances from Municipality (223)</b>					
2004 G. O NOTE	889	3,554	3,554	889	3
1998 G.O. Note	880	9,680	10,560	0	4
2002 G.O. BONDS	10,543	31,630	31,630	10,543	5
<b>Subtotal</b>	<b>12,312</b>	<b>44,864</b>	<b>45,744</b>	<b>11,432</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>26,427</b>	<b>126,879</b>	<b>128,428</b>	<b>24,878</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENT	56,931	2
<b>Total (Acct. 124):</b>	<b>56,931</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	283,150	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE	0	12
<b>Total (Acct. 142):</b>	<b>283,150</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
LONG TERM DEVELOPER CONTRIBUTION RECEIVABLE	43,681	15
<b>Total (Acct. 143):</b>	<b>43,681</b>	

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

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

Particulars (a)		Balance End of Year (b)
<b>Receivables from Municipality (145):</b>		
NONE	0	16
CUSTOMER COLLECTIONS DUE FROM CITY FOR DECEMBER	45,478	17
<b>Total (Acct. 145):</b>	<b>45,478</b>	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		23
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		24
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	566,851	25
NONE		26
<b>Total (Acct. 253):</b>	<b>566,851</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	13,991,830	0	0	0	13,991,830	1
Materials and Supplies	23,245	0	0	0	23,245	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	4,400,721	0	0	0	4,400,721	4
Customer Advances for Construction					0	5
Regulatory Liability	582,597	0	0	0	582,597	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>9,031,757</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,031,757</b>	
Net Operating Income	412,311	0	0	0	412,311	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.57%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.57%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	598,343	0	0	0	598,343	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	31,492	0	0	0	31,492	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>566,851</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>566,851</b>	

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## FINANCIAL SECTION FOOTNOTES

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

143: In 2004 and 2005 the utility "assessed" costs related to the state highway 32 water and sewer mains and lift station #2 to varrious developers. As part of the developer agreement a payment plan was set up for these items rather than using the tax roll option. These are recorded as part of misc. receivables.

145: This represents utility billing collections in 12/05 which were held by the city at year end.

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### Identification and Ownership - Contacts (Page iv)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

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

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

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

Madison, Wisconsin  
March 25, 2006

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	2,287,785	2,249,339	1
<b>Total Sales of Water</b>	<b>2,287,785</b>	<b>2,249,339</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	9,627	6,964	2
Miscellaneous Service Revenues (471)	11,710	12,855	3
Rents from Water Property (472)	58,151	35,271	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	18,158	21,847	6
<b>Total Other Operating Revenues</b>	<b>97,646</b>	<b>76,937</b>	
<b>Total Operating Revenues</b>	<b>2,385,431</b>	<b>2,326,276</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	89,842	10,547	7
Pumping Expenses (620-633)	263,595	252,105	8
Water Treatment Expenses (640-652)	312,877	270,206	9
Transmission and Distribution Expenses (660-678)	255,217	249,083	10
Customer Accounts Expenses (901-905)	37,556	34,425	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	321,077	311,108	13
<b>Total Operation and Maintenance Expenses</b>	<b>1,280,164</b>	<b>1,127,474</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	391,082	359,916	14
Amortization Expense (404-407)		0	15
Taxes (408)	301,874	325,298	16
<b>Total Other Operating Expenses</b>	<b>692,956</b>	<b>685,214</b>	
<b>Total Operating Expenses</b>	<b>1,973,120</b>	<b>1,812,688</b>	
<b>NET OPERATING INCOME</b>	<b>412,311</b>	<b>513,588</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	19	891	3,595	2
Industrial	1	1,604	6,391	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>20</b>	<b>2,495</b>	<b>9,986</b>	
Metered Sales to General Customers (461)				
Residential	3,827	190,998	1,053,883	4
Commercial	270	60,534	262,555	5
Industrial	39	86,188	266,949	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,136</b>	<b>337,720</b>	<b>1,583,387</b>	
Private Fire Protection Service (462)	83		89,157	7
Public Fire Protection Service (463)	4,136		499,755	8
Other Sales to Public Authorities (464)	53	28,456	105,500	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 <b>Total Sales of Water</b>	 <b>8,428</b>	 <b>368,671</b>	 <b>2,287,785</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	499,755	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>499,755</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	9,627	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>9,627</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS SERVICE REVENUES	11,710	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>11,710</b>	
<b>Rents from Water Property (472):</b>		
TOWER RENTS	58,151	8
<b>Total Rents from Water Property (472)</b>	<b>58,151</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	8,552	10
<b>Other (specify):</b>		
NONE	9,606	11
<b>Total Other Water Revenues (474)</b>	<b>18,158</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	89,842	10,547	9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
<b>Total Source of Supply Expenses</b>	<b>89,842</b>	<b>10,547</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	10,254	9,268	14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	94,195	84,983	17
Pumping Labor and Expenses (624)	142,039	135,657	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	2,719	2,729	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	3,270	2,979	22
Maintenance of Structures and Improvements (631)	69	2,116	23
Maintenance of Power Production Equipment (632)	11,049	14,373	24
Maintenance of Pumping Equipment (633)	0		25
<b>Total Pumping Expenses</b>	<b>263,595</b>	<b>252,105</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	9,811	8,936	26
Chemicals (641)	45,584	29,514	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	192,847	197,452	<b>28</b>
Miscellaneous Expenses (643)	6,111	3,687	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)	3,270	2,979	<b>31</b>
Maintenance of Structures and Improvements (651)	22,441	12,851	<b>32</b>
Maintenance of Water Treatment Equipment (652)	32,813	14,787	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>312,877</b>	<b>270,206</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	4,806	4,468	<b>34</b>
Storage Facilities Expenses (661)	316	689	<b>35</b>
Transmission and Distribution Lines Expenses (662)	81,998	72,788	<b>36</b>
Meter Expenses (663)	18,256	18,171	<b>37</b>
Customer Installations Expenses (664)		0	<b>38</b>
Miscellaneous Expenses (665)		0	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)	1,635	1,489	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	92,532	109,949	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	32,970	20,309	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	9,612	6,157	<b>46</b>
Maintenance of Meters (676)	871	1,268	<b>47</b>
Maintenance of Hydrants (677)	12,221	13,175	<b>48</b>
Maintenance of Miscellaneous Plant (678)		620	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>255,217</b>	<b>249,083</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	6,469	6,164	<b>51</b>
Customer Records and Collection Expenses (903)	31,087	28,261	<b>52</b>
Uncollectible Accounts (904)		0	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	54
<b>Total Customer Accounts Expenses</b>	<b>37,556</b>	<b>34,425</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	19,386	19,977	56
Office Supplies and Expenses (921)	10,620	10,975	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	13,117	13,612	59
Property Insurance (924)	18,659	18,717	60
Injuries and Damages (925)	19,011	28,955	61
Employee Pensions and Benefits (926)	237,020	212,867	62
Regulatory Commission Expenses (928)		351	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	3,264	5,654	65
Rents (931)		0	66
Maintenance of General Plant (932)		0	67
<b>Total Administrative and General Expenses</b>	<b>321,077</b>	<b>311,108</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,280,164</b>	<b>1,127,474</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		267,710	293,057	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,162	5,573	2
<b>Net property tax equivalent</b>		<b>262,548</b>	<b>287,484</b>	
Social Security		36,951	35,528	3
PSC Remainder Assessment		2,375	2,286	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>301,874</b>	<b>325,298</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Ozaukee				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.195810				3
County tax rate	mills		1.855370				4
Local tax rate	mills		6.420400				5
School tax rate	mills		9.544150				6
Voc. school tax rate	mills		1.964890				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>19.980620</b>				<b>10</b>
Less: state credit	mills		1.266990				11
<b>Net tax rate</b>	mills		<b>18.713630</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.420400</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.509040</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>17.929440</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>19.980620</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.897342</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>18.713630</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.792517</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>16,640,807</b>	16,640,807				22
Materials & Supplies	\$	<b>23,678</b>	23,678				23
<b>Subtotal</b>	\$	<b>16,664,485</b>	<b>16,664,485</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>16,664,485</b>	<b>16,664,485</b>				<b>26</b>
Assessment Ratio	dec.		0.956660				27
<b>Assessed Value</b>	\$	<b>15,942,246</b>	<b>15,942,246</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.792517</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>267,710</b>	<b>267,710</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	230,283					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>267,710</b>					<b>34</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	13,780		6
Lake, River and Other Intakes (313)	674,289		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	14,009		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>702,078</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	100,205		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	514,640	11,120	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	18,618		20
<b>Total Pumping Plant</b>	<b>633,463</b>	<b>11,120</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	39,400		21
Structures and Improvements (331)	1,203,856	6,063	22
Water Treatment Equipment (332)	497,128	36,308	23
<b>Total Water Treatment Plant</b>	<b>1,740,384</b>	<b>42,371</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			13,780 6
Lake, River and Other Intakes (313)			674,289 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			14,009 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>702,078</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			100,205 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			525,760 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			18,618 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>644,583</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			39,400 21
Structures and Improvements (331)			1,209,919 22
Water Treatment Equipment (332)			533,436 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,782,755</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	12,129		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,725,486		26
Transmission and Distribution Mains (343)	5,674,086	9,096	27
Fire Mains (344)	0		28
Services (345)	450,790	3,770	29
Meters (346)	619,959	53,469	30
Hydrants (348)	408,920	11,770	31
Other Transmission and Distribution Plant (349)	881		32
<b>Total Transmission and Distribution Plant</b>	<b>8,892,251</b>	<b>78,105</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	17,474	11,573	35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	175,766	1,075	37
Stores Equipment (393)	1,242		38
Tools, Shop and Garage Equipment (394)	41,785		39
Laboratory Equipment (395)	64,686	1,748	40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	59,849		42
SCADA Equipment (397.1)	1,600,170		43
Miscellaneous Equipment (398)	310		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>1,961,282</b>	<b>14,396</b>	
<b>Total utility plant in service directly assignable</b>	<b>13,929,458</b>	<b>145,992</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>13,929,458</b>	<b>145,992</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			12,129 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,725,486 26
Transmission and Distribution Mains (343)	11,820		5,671,362 27
Fire Mains (344)	0		0 28
Services (345)	1,300		453,260 29
Meters (346)	6,628		666,800 30
Hydrants (348)	1,500		419,190 31
Other Transmission and Distribution Plant (349)			881 32
<b>Total Transmission and Distribution Plant</b>	<b>21,248</b>	<b>0</b>	<b>8,949,108</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			29,047 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			176,841 37
Stores Equipment (393)			1,242 38
Tools, Shop and Garage Equipment (394)			41,785 39
Laboratory Equipment (395)			66,434 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			59,849 42
SCADA Equipment (397.1)			1,600,170 43
Miscellaneous Equipment (398)			310 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>1,975,678</b>
<b>Total utility plant in service directly assignable</b>	<b>21,248</b>	<b>0</b>	<b>14,054,202</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>21,248</b>	<b>0</b>	<b>14,054,202</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	585,917		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>585,917</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			585,917 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>585,917</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,233,560	1,344,780	27
Fire Mains (344)	0		28
Services (345)	685,036	286,000	29
Meters (346)	22,694		30
Hydrants (348)	184,142	99,000	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,125,432</b>	<b>1,729,780</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,711,349</b>	<b>1,729,780</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,711,349</b>	<b>1,729,780</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	2,540		2,575,800 27
Fire Mains (344)			0 28
Services (345)			971,036 29
Meters (346)			22,694 30
Hydrants (348)			283,142 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>2,540</b>	<b>0</b>	<b>3,852,672</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>2,540</b>	<b>0</b>	<b>4,438,589</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>2,540</b>	<b>0</b>	<b>4,438,589</b>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	9,011	1.67%	230	2
Lake, River and Other Intakes (313)	250,601	2.86%	19,285	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	6,538	1.77%	247	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>266,150</b>		<b>19,762</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	44,380	2.43%	2,435	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	357,346	4.42%	22,993	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	18,618	4.29%		15
<b>Total Pumping Plant</b>	<b>420,344</b>		<b>25,428</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	740,630	2.50%	30,173	16
Water Treatment Equipment (332)	497,128	3.24%	17,158	17
<b>Total Water Treatment Plant</b>	<b>1,237,758</b>		<b>47,331</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	410,017	1.86%	32,095	19
Transmission and Distribution Mains (343)	549,141	1.10%	62,376	20
Fire Mains (344)	0			21
Services (345)	105,831	2.09%	9,427	22
Meters (346)	374,497	5.00%	32,169	23
Hydrants (348)	53,597	1.54%	6,373	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					9,241	2
313					269,886	3
314					0	4
315					0	5
316					6,785	6
317					0	7
	0	0	0	0	285,912	
321					46,815	8
322					0	9
323					0	10
324					0	11
325					380,339	12
326					0	13
327					0	14
328					18,618	15
	0	0	0	0	445,772	
331					770,803	16
332					514,286	17
	0	0	0	0	1,285,089	
341					0	18
342					442,112	19
343	11,820				599,697	20
344	0				0	21
345	1,300				113,958	22
346	6,628				400,038	23
348	1,500				58,470	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	698	5.00%	45	<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,493,781</b>		<b>142,485</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0			<b>26</b>
Office Furniture and Equipment (391)	14,057	10.00%	2,326	<b>27</b>
Computer Equipment (391.1)	0			<b>28</b>
Transportation Equipment (392)	118,014	10.56%	18,617	<b>29</b>
Stores Equipment (393)	1,242	6.67%		<b>30</b>
Tools, Shop and Garage Equipment (394)	20,103	5.88%	2,457	<b>31</b>
Laboratory Equipment (395)	24,033	5.88%	3,855	<b>32</b>
Power Operated Equipment (396)	0	0.00%		<b>33</b>
Communication Equipment (397)	12,015	9.09%		<b>34</b>
SCADA Equipment (397.1)	599,843	8.33%	145,455	<b>35</b>
Miscellaneous Equipment (398)	138	5.88%	19	<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>789,445</b>		<b>172,729</b>	
<b>Total accum. prov. directly assignable</b>	<b>4,207,478</b>		<b>407,735</b>	
Common Utility Plant Allocated to Water Department	0			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b>4,207,478</b>		<b>407,735</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					743 25
	21,248	0	0	0	1,615,018
390					0 26
391					16,383 27
391.1					0 28
392					136,631 29
393					1,242 30
394					22,560 31
395					27,888 32
396					0 33
397				47,834	59,849 34
397.1				(47,834)	697,464 35
398					157 36
399					0 37
	0	0	0	0	962,174
	21,248	0	0	0	4,593,965
					0 38
	21,248	0	0	0	4,593,965

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0			8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	0			12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	360,466	2.50%	14,648	16
Water Treatment Equipment (332)	0			17
<b>Total Water Treatment Plant</b>	<b>360,466</b>		<b>14,648</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	124,511	1.10%	20,951	20
Fire Mains (344)	0			21
Services (345)	194,698	2.09%	17,306	22
Meters (346)	15,088	5.00%	1,135	23
Hydrants (348)	26,616	1.54%	3,598	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					375,114 16
332					0 17
	0	0	0	0	375,114
341					0 18
342					0 19
343	2,540				142,922 20
344					0 21
345					212,004 22
346					16,223 23
348					30,214 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>360,913</b>		<b>42,990</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>721,379</b>		<b>57,638</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>721,379</b>		<b>57,638</b>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	2,540	0	0	0	401,363
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	2,540	0	0	0	776,477
					0 38
	2,540	0	0	0	776,477

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January	0	28,806		28,806	1
February	0	26,162		26,162	2
March	0	32,166		32,166	3
April	0	32,863		32,863	4
May	0	34,281		34,281	5
June	0	40,664		40,664	6
July	0	42,770		42,770	7
August	0	51,654		51,654	8
September	0	37,892		37,892	9
October	0	33,778		33,778	10
November	0	32,910		32,910	11
December	0	43,650		43,650	12
<b>Total annual pumpage</b>	<b>0</b>	<b>437,596</b>	<b>0</b>	<b>437,596</b>	
Less: Water sold				368,671	13
Volume pumped but not sold				68,925	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				7,082	16
Volume related to equipment/system malfunction				2,800	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				9,882	19
Volume pumped but unaccounted for				59,043	20
Percent of water lost				13%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,963	24
Date of maximum: 12/18/2005					25
Cause of maximum:					26
WE Energies Power Plant Usage					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				778	27
Date of minimum: 12/5/2005					28
Total KWH used for pumping for the year				958,480	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)
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NONE

## 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)	
LAKE MIGHIGAN - 2	#1	2,500	30	16	1
LAKE MICHIGAN - 1	#1	3,450	38	18	2

### 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	02879059	02879060	669242	1
Location	408 N. LAKE STREET	408 N LAKE ST	408 N LAKE ST	2
Purpose	B	B	P	3
Destination	D	D	T	4
Pump Manufacturer	INGERSOLL-RAND	INGERSOLL-RAND	FAIRBANKS MORSE	5
Year Installed	1986	1986	1949	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	700	700	800	8
Pump Motor or Standby Engine Mfr	ELECTRICAL / WAUKESHA	US ELECTRICAL	FAIRBANKS MORSE	9 10
Year Installed	1986	1986	1949	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	982341370101	982341370201	982341370301	14
Location	408 N. LAKE STREET	408 N. LAKE STREET	408 N. LAKE STREET	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS-CHALMERS	18
Year Installed	1998	1998	1998	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,100	800	700	21
Pump Motor or Standby Engine Mfr	TOSHIBA	TOSHIBA	TOSHIBA	22 23
Year Installed	1998	1998	1998	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	60	60	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	982341370401	K2X1078866	K2X1078867	1
Location	408 N LAKE ST	709 W OAKLAND AVE	SUNSET RD & PARK ST	2
Purpose	P	B	B	3
Destination	T	D	D	4
Pump Manufacturer	ALLIS CHALMERS	FAIRBANKS MORSE	FAIRBANKS MORSE	5
Year Installed	1998	1976	1976	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,400	800	800	8
Pump Motor or Standby Engine Mfr	TOSHIBA	BALDOR / WAUKESHA	BALDOR	10
Year Installed	1998	1976	1976	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	50	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	Y452226	Y452264	Y452264A	14
Location	408 N. LAKE STREET	408 N. LAKE STREET	408 N. LAKE STREET	15
Purpose	P	P	P	16
Destination	D	T	T	17
Pump Manufacturer	WORHTINGTON	WORTHINGTON	WORTHINGTON	18
Year Installed	1969	1969	1969	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,200	1,000	720	21
Pump Motor or Standby Engine Mfr	US ELECTRICAL	LESSON	US ELECTRICAL	23
Year Installed	1969	1969	1969	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	15	10	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	Y452264B	Y452265		1
Location	408 N. LAKE STREET	408 N LAKE ST		2
Purpose	P	P		3
Destination	T	T D		4
Pump Manufacturer	WORTHINGTON	WORTHINGTON		5
Year Installed	1969	1969		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	720	900		8
Pump Motor or Standby Engine Mfr	US ELECTRICAL	US ELECTRICAL		10
Year Installed	1969	1969		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	10	100		13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	MINERAL SPRINGS	THOMAS DRIVE	WEST SIDE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1997	1986	1976	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	109	146	88	6
Total capacity in gallons (actual)	750,000	600,000	500,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	OTHER			10
Filters, type (gravity, pressure, other, none)	GRAVITY			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	4.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	0	0	0	0	0	1
M	D	4.000	25,928	0	556	0	25,372	2
P	D	4.000	21	0	0	0	21	3
M	D	6.000	68,551	0	602	0	67,949	4
P	D	6.000	2,240	0	0	0	2,240	5
M	D	8.000	34,001	0	0	0	34,001	6
P	D	8.000	46,260	18,968	0	0	65,228	7
M	D	10.000	34,419	0	0	0	34,419	8
P	D	10.000	4,969	1,714	1,714	0	4,969	9
P	D	12.000	43,066	3,445	0	0	46,511	10
M	D	14.000	80	0	0	0	80	11
M	D	16.000	1,682	0	0	0	1,682	12
P	D	16.000	11,156	0	0	0	11,156	13
M	D	24.000	0	0	0	0	0	14
<b>Total Within Municipality</b>			<b>272,373</b>	<b>24,127</b>	<b>2,872</b>	<b>0</b>	<b>293,628</b>	
<b>Total Utility</b>			<b>272,373</b>	<b>24,127</b>	<b>2,872</b>	<b>0</b>	<b>293,628</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	1	0	0	0	1		1
L	0.750	1,060	0	0	0	1,060		2
M	0.750	900	0	0	0	900		3
P	1.000	572	160	10	0	722		4
M	1.000	661	0	0	0	661		5
L	1.000	6	0	0	0	6		6
P	1.250	25	103	0	0	128		7
M	1.500	42	0	0	0	42		8
P	1.500	16	0	0	0	16		9
P	2.000	34	9	2	0	41		10
M	2.000	13	0	0	0	13		11
M	3.000	8	0	0	0	8		12
M	3.500	1	0	0	0	1		13
M	4.000	14	0	0	0	14		14
P	4.000	18	0	0	0	18		15
M	6.000	5	0	0	0	5		16
P	6.000	37	0	0	0	37		17
P	8.000	75	1	1	0	75		18
P	10.000	3	0	0	0	3		19
<b>Total Utility</b>		<b>3,491</b>	<b>273</b>	<b>13</b>	<b>0</b>	<b>3,751</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,340	60	89	0	2,311	90	1
0.750	1,900	258	124	0	2,034	140	2
1.000	76	1	4	0	73	7	3
1.250	8	0	3	0	5	3	4
1.500	61	0	0	0	61	11	5
2.000	29	0	1	0	28	4	6
3.000	13	0	0	0	13	1	7
4.000	10	0	0	0	10	3	8
6.000	1	1	0	0	2	0	9
<b>Total:</b>	<b>4,438</b>	<b>320</b>	<b>221</b>	<b>0</b>	<b>4,537</b>	<b>259</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,146	93	3	5	0	64	2,311	1
0.750	1,742	94	9	10	0	179	2,034	2
1.000	5	38	12	8	0	10	73	3
1.250	0	4	1	0	0	0	5	4
1.500	0	30	5	18	0	8	61	5
2.000	0	16	4	5	0	3	28	6
3.000	0	0	7	5	0	1	13	7
4.000	0	1	3	3	0	3	10	8
6.000	0	0	1	0	0	1	2	9
<b>Total:</b>	<b>3,893</b>	<b>276</b>	<b>45</b>	<b>54</b>	<b>0</b>	<b>269</b>	<b>4,537</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0	0			0	1
Within Municipality	445	61	5		501	2
<b>Total Fire Hydrants</b>	<b>445</b>	<b>61</b>	<b>5</b>	<b>0</b>	<b>501</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year: 501  
 Number of distribution system valves end of year: 1,710  
 Number of distribution valves operated during year: 300

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## WATER OPERATING SECTION FOOTNOTES

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

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

613: The utility incurred costs for emergency repairs to a chlorine line in 2005 including a large amount of labor and equipment time (including tugboat) and additional diving services totaling \$64,000.

641: The utility purchased and used additional coagulant during year.

652: The utility entered into service contract for \$6,700 in 2005 and had additional expenses of \$10,700 to haul aluminum sludge from the filtration plant.

672: The west side tower was painted in 2004 for \$94,000. The Hwy 33 tower was painted in 2005 for \$71,000.

673: The utility repaired 15 main breaks in 2005 compared to 9 in 2004.

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

#### General footnotes

343: There were four new subdivisions added in 2005 with a total of 22,000 feet of main.

345: 2005 added four subdivisions with 260 new services.

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

If Adjustments for any account are nonzero, please explain.

397: To provide proper allocation between sub accounts.

397.1: To provide proper allocation between sub accounts.

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### Water Mains (Page W-21)

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

Mains added were financed by the utility and developers.

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### Water Services (Page W-22)

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

Services added were financed by the utility and developers.

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

All services are in use at year end.

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### Meters (Page W-23)

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

Yes.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-23)

**If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.**

This meter was added during the year.

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