



3013 (02-02-05)

ANNUAL REPORT

OF

Name: STOUGHTON WATER UTILITYPrincipal Office: 600 S. FOURTH STREET
P.O. BOX 383
STOUGHTON, WI 53589-0383For the Year Ended: DECEMBER 31, 2005**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

SIGNATURE PAGE

I KRISTY VIKE-MANTHE of
(Person responsible for accounts)

Stoughton Water Utility, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 04/01/2006
(Date)

UTILITIES ACCOUNTING MANAGER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: STOUGHTON WATER UTILITY

Utility Address: 600 S. FOURTH STREET
P.O. BOX 383
STOUGHTON, WI 53589-0383

When was utility organized? 9/15/1886

Report any change in name:

Effective Date:

Utility Web Site: www.stoughtonutilities.com

Utility employee in charge of correspondence concerning this report:

Name: MS KRISTY R VIKE-MANTHE

Title: UTILITIES ACCOUNTING MANAGER

Office Address:

600 S. FOURTH STREET
P.O. BOX 383
STOUGHTON, WI 53589-0383

Telephone: (608) 873 - 3379 EXT 115

Fax Number: (608) 873 - 4878

E-mail Address: kvmanthe@stoughtonutilities.com

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

Name: JAMIN FIREDL

Title: ACCOUNTANT

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

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

Telephone: (608) 240 - 2596

Fax Number: (608) 249 - 8532

E-mail Address: jfriedl@virchowkrause.com

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

Name: MS. HELEN JOHNSON

Title: UTILITIES COMMITTEE CHAIR

Office Address:

381 E MAIN STREET
STOUGHTON, WI 53589

Telephone: (608) 873 - 6677

Fax Number: (608) 873 - 5519

E-mail Address: hjohnson@ci.stoughton.wi.us

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

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

Telephone: (608) 240 - 2596

Fax Number: (608) 249 - 8532

E-mail Address: jfriedl@virchowkrause.com

Date of most recent audit report: 1/20/2006

Period covered by most recent audit: 2005

Names and titles of utility management including manager or superintendent:

Name: MR. ROBERT P. KARDASZ, P.E.

Title: UTILITIES DIRECTOR

Office Address:

600 S. FOURTH STREET
P.O. BOX 383
STOUGHTON, WI 53589-0383

Telephone: (608) 873 - 3379 EXT 123

Fax Number: (608) 873 - 4878

E-mail Address: bkardasz@stoughtonutilities.com

Name of utility commission/committee: Utilities Committee

Names of members of utility commission/committee:

- MR JIM GRIFFIN, ALDERMAN
- MR JONATHAN HAJNY, CITIZEN MEMBER
- MS HELEN JOHNSON, MAYOR-CHAIR
- MR JOHN KALLAS, CITIZEN MEMBER
- MR NORVEL MORGAN, CITIZEN MEMBER
- MR GERALD OLSEN, ALDERPERSON/VICE CHAIR
- MR ELVIN SWANGSTU, ALDERPERSON

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () - EXT

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

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

NONE.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,255,365	1,241,663	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	692,278	543,258	2
Depreciation Expense (403)	181,342	196,013	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	195,276	196,220	5
Total Operating Expenses	1,068,896	935,491	
Net Operating Income	186,469	306,172	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	186,469	306,172	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	(206)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	56,878	31,262	10
Miscellaneous Nonoperating Income (421)	182,490	408,750	11
Total Other Income	239,368	439,806	
Total Income	425,837	745,978	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(34,228)	(34,228)	12
Other Income Deductions (426)	86,254	81,536	13
Total Miscellaneous Income Deductions	52,026	47,308	
Income Before Interest Charges	373,811	698,670	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	69,443	77,495	14
Amortization of Debt Discount and Expense (428)	1,069	3,183	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	70,512	80,678	
Net Income	303,299	617,992	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,133,513	7,524,992	20
Balance Transferred from Income (433)	303,299	617,992	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	75,459	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	8,277	9,471	25
Total Unappropriated Earned Surplus End of Year (216)	8,353,076	8,133,513	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,255,365		1,255,365	1
Total (Acct. 400):	1,255,365	0	1,255,365	
Operation and Maintenance Expense (401-402):				
Derived	692,278		692,278	2
Total (Acct. 401-402):	692,278	0	692,278	
Depreciation Expense (403):				
Derived	181,342		181,342	3
Total (Acct. 403):	181,342	0	181,342	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	195,276		195,276	5
Total (Acct. 408):	195,276	0	195,276	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	186,469	0	186,469	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	56,878	0	56,878 11
Total (Acct. 419):	56,878	0	56,878
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		182,490	182,490 12
NONE	0	0	0 13
Total (Acct. 421):	0	182,490	182,490
TOTAL OTHER INCOME:	56,878	182,490	239,368
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(34,228)		(34,228) 14
NONE	0	0	0 15
Total (Acct. 425):	(34,228)	0	(34,228)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		82,276	82,276 16
MISCELLANEOUS INCOME DEDUCTION	3,978	0	3,978 17
Total (Acct. 426):	3,978	82,276	86,254
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(30,250)	82,276	52,026
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	69,443		69,443 18
Total (Acct. 427):	69,443	0	69,443
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	1,069		1,069 19
Total (Acct. 428):	1,069	0	1,069
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 21
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	70,512	0	70,512
NET INCOME:	203,085	100,214	303,299
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	4,068,136	4,065,377	8,133,513 24
Total (Acct. 216):	4,068,136	4,065,377	8,133,513
Balance Transferred from Income (433):			
Derived	203,085	100,214	303,299 25
Total (Acct. 433):	203,085	100,214	303,299
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
TO CORRECT BEGINNING ACCUMULATED DEPRECIATIC	75,459	0	75,459 27
Total (Acct. 435)--Debit:	75,459	0	75,459
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
APPROPRIATION OF INCOME TO MUNI FUNDS	8,277	0	8,277 29
Total (Acct. 439)--Debit:	8,277	0	8,277
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,187,485	4,165,591	8,353,076

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,255,365	0	0	0	1,255,365	1
Less: interdepartmental sales	258		0	0	258	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	3,739				3,739	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,251,368	0	0	0	1,251,368	

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	205,029	31,965	236,994	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	39,298		39,298	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	31,965	(31,965)	0	19
Total Payroll	276,292	0	276,292	

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	6	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	12,608,954	11,922,867	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,495,737	3,148,392	2
Net Utility Plant	9,113,217	8,774,475	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	9,113,217	8,774,475	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	107,000	107,000	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	29,274	24,990	6
Net Nonutility Property	77,726	82,010	
Investment in Municipality (123)	0	0	7
Other Investments (124)	9,684	9,883	8
Special Funds (125-128)	1,223,744	1,622,027	9
Total Other Property and Investments	1,311,154	1,713,920	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	588,378	495,143	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	163,426	185,983	15
Other Accounts Receivable (143)	349	8,797	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	576	0	18
Materials and Supplies (151-163)	28,291	25,568	19
Prepayments (165)	2,503	11,583	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	783,523	727,074	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	8,552	9,621	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	8,552	9,621	
Total Assets and Other Debits	11,216,446	11,225,090	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	504,588	504,588	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	8,353,076	8,133,513	28
Total Proprietary Capital	8,857,664	8,638,101	
LONG-TERM DEBT			
Bonds (221-222)	1,455,000	1,650,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	1,455,000	1,650,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	1,553		33
Payables to Municipality (233)	11,738	1,767	34
Customer Deposits (235)			35
Taxes Accrued (236)	182,078	196,379	36
Interest Accrued (237)	11,266	14,194	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	206,635	212,340	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	1,178		43
Other Deferred Credits (253)	695,969	724,649	44
Total Deferred Credits	697,147	724,649	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	11,216,446	11,225,090	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	11,922,867	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	7,556,160	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,045,776	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)	7,018				9
Total Utility Plant	12,608,954	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,580,908	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	914,829	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
Total Accumulated Provision	3,495,737	0	0	0	
Net Utility Plant	9,113,217	0	0	0	

**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)	
Balance first of year (111.1)	2,391,298				2,391,298	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	181,342				181,342	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	20,255				20,255	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
Clearing	9,721				9,721	12
					0	13
					0	14
					0	15
Total credits	211,318	0	0	0	211,318	16
Debits during year						17
Book cost of plant retired	21,708				21,708	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	21,708	0	0	0	21,708	25
Balance end of year (111.1)	2,580,908	0	0	0	2,580,908	26

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)	
Balance first of year (111.1)	832,553				832,553	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	82,276				82,276	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	82,276	0	0	0	82,276	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	914,829	0	0	0	914,829	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Park shelter at well house	107,000			107,000	2
Total Nonutility Property (121)	107,000	0	0	107,000	
Less accum. prov. depr. & amort. (122)	24,990	4,284		29,274	3
Net Nonutility Property	82,010	(4,284)	0	77,726	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	28,291	25,568
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	28,291	25,568

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 Mortgage Revenue Bonds	1,069	428	8,552	1
Total			<u><u>8,552</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	504,588	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>504,588</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)	
1998 Mortgage Revenue Bonds	05/01/1998	11/01/2013	4.50%	960,000	1
2003 MORTGAGE REVENUE BONDS	03/25/2003	05/01/2013	4.49%	495,000	2
Total Bonds (Account 221):				1,455,000	
Total Reacquired Bonds (Account 222)				0	3

Net amount of bonds outstanding December 31: 1,455,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	196,379	1
Accruals:		
Charged water department expense	195,277	2
Charged electric department expense		3
Charged sewer department expense	4,643	4
Other (explain):		
NONE		5
Total Accruals and other credits	199,920	
Taxes paid during year:		
County, state and local taxes	196,380	6
Social Security taxes	17,797	7
PSC Remainder Assessment	1,124	8
Other (explain):		
CLEARING	(1,080)	9
Total payments and other debits	214,221	
Balance end of year	182,078	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1977 MORTGAGE REVENUE BONDS	2,024	41	2,065	0	1
2003 MORTGAGE REVENUE BONDS	3,771	22,040	22,186	3,625	2
1998 Mortgage Revenue Bonds	8,399	47,362	48,120	7,641	3
Subtotal	14,194	69,443	72,371	11,266	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	14,194	69,443	72,371	11,266	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	9,684	2
Total (Acct. 124):	9,684	
Sinking Funds (125):		
BOND AND INTEREST REDEMPTION ACCOUNT	127,932	3
BOND RESERVE ACCOUNT	267,371	4
Total (Acct. 125):	395,303	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	34,702	5
Total (Acct. 126):	34,702	
Other Special Funds (128):		
WATER PLANT AND MAINTENANCE RESERVE ACCOUNTS	713,878	6
SICK LEAVE RESERVE ACCOUNT	79,861	7
Total (Acct. 128):	793,739	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	90,576	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
UNBILLED REVENUE	72,850	14
Total (Acct. 142):	163,426	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work	349	16
Other (specify):		

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Accounts Receivable (143):		
NONE		17
Total (Acct. 143):	349	
Receivables from Municipality (145):		
DELINQUENTS ON THE TAX ROLL	576	18
Total (Acct. 145):	576	
Prepayments (165):		
PREPAYMENTS	2,503	19
Total (Acct. 165):	2,503	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
MISCELLANEOUS SHARED EXPENSES	11,738	25
Total (Acct. 233):	11,738	
Other Deferred Credits (253):		
Regulatory Liability	616,108	26
COMPENSATED ABSENCES	79,861	27
Total (Acct. 253):	695,969	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	7,301,922	0	0	0	7,301,922	1
Materials and Supplies	26,929	0	0	0	26,929	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,486,103	0	0	0	2,486,103	4
Customer Advances for Construction	1,178				1,178	5
Regulatory Liability	633,222	0	0	0	633,222	6
NONE					0	7
Average Net Rate Base	4,208,348	0	0	0	4,208,348	
Net Operating Income	186,469	0	0	0	186,469	8
Net Operating Income as a percent of						
Average Net Rate Base	4.43%	N/A	N/A	N/A	4.43%	

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	650,336	0	0	0	650,336	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	34,228	0	0	0	34,228	3
Other (specify):						
NONE					0	4
Balance End of Year	616,108	0	0	0	616,108	

FINANCIAL SECTION FOOTNOTES

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

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

Account 233 - This amount represents payables to the municipality.

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Stoughton Water Utility
Stoughton, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Stoughton Water Utility, an enterprise fund of the City of Stoughton 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
January 20, 2006

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,239,828	1,219,292	1
Total Sales of Water	1,239,828	1,219,292	
Other Operating Revenues			
Forfeited Discounts (470)	7,255	6,045	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	8,282	16,326	6
Total Other Operating Revenues	15,537	22,371	
Total Operating Revenues	1,255,365	1,241,663	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	1,522	22,811	7
Pumping Expenses (620-633)	94,945	92,062	8
Water Treatment Expenses (640-652)	35,597	29,530	9
Transmission and Distribution Expenses (660-678)	100,575	101,864	10
Customer Accounts Expenses (901-905)	83,377	70,263	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	376,262	226,728	13
Total Operation and Maintenance Expenses	692,278	543,258	
Other Operating Expenses			
Depreciation Expense (403)	181,342	196,013	14
Amortization Expense (404-407)		0	15
Taxes (408)	195,276	196,220	16
Total Other Operating Expenses	376,618	392,233	
Total Operating Expenses	1,068,896	935,491	
NET OPERATING INCOME	186,469	306,172	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial	15	2,443	6,898	3
Total Unmetered Sales to General Customers (460)	15	2,443	6,898	
Metered Sales to General Customers (461)				
Residential	4,264	239,305	609,073	4
Commercial	374	82,846	142,012	5
Industrial	29	143,444	136,271	6
Total Metered Sales to General Customers (461)	4,667	465,595	887,356	
Private Fire Protection Service (462)	40		17,440	7
Public Fire Protection Service (463)	4,665		312,863	8
Other Sales to Public Authorities (464)	29	8,398	15,013	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	44	258	12
Total Sales of Water	9,418	476,480	1,239,828	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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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)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	312,863	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	312,863	
Forfeited Discounts (470):		
Customer late payment charges	7,255	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	7,255	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	8,282	10
Other (specify): NONE		11
Total Other Water Revenues (474)	8,282	

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)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	386	311	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)		0	9
Maintenance of Wells and Springs (614)	1,136	22,500	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
Total Source of Supply Expenses	1,522	22,811	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	79,776	71,671	17
Pumping Labor and Expenses (624)	7,055	9,666	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	3,059	5,947	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		373	22
Maintenance of Structures and Improvements (631)		0	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	5,055	4,405	25
Total Pumping Expenses	94,945	92,062	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	47	85	26
Chemicals (641)	9,687	5,041	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)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	10,525	13,187	28
Miscellaneous Expenses (643)	686	676	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)	2,406	1,797	32
Maintenance of Water Treatment Equipment (652)	12,246	8,744	33
Total Water Treatment Expenses	35,597	29,530	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)	3,063	4,346	36
Meter Expenses (663)	4,630	3,005	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	25,018	29,194	39
Rents (666)		237	40
Maintenance Supervision and Engineering (670)		952	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	4	0	43
Maintenance of Transmission and Distribution Mains (673)	31,641	28,370	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	14,478	16,166	46
Maintenance of Meters (676)	2,411	1,777	47
Maintenance of Hydrants (677)	14,625	9,987	48
Maintenance of Miscellaneous Plant (678)	4,705	7,830	49
Total Transmission and Distribution Expenses	100,575	101,864	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	5,545	6,411	51
Customer Records and Collection Expenses (903)	74,093	62,865	52
Uncollectible Accounts (904)	3,739	987	53

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)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	83,377	70,263	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	115,829	91,929	56
Office Supplies and Expenses (921)	11,091	6,706	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	29,266	2,639	59
Property Insurance (924)	12,551	6,018	60
Injuries and Damages (925)	9,649	3,082	61
Employee Pensions and Benefits (926)	154,349	81,004	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	16,858	11,229	65
Rents (931)	18,901	17,632	66
Maintenance of General Plant (932)	7,768	6,489	67
Total Administrative and General Expenses	376,262	226,728	
Total Operation and Maintenance Expenses	692,278	543,258	

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		182,078	184,641	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,643	5,668	2
Net property tax equivalent		177,435	178,973	
Social Security		17,797	17,136	3
PSC Remainder Assessment		1,124	1,334	4
Other (specify): CLEARING ACCOUNT		(1,080)	(1,223)	5
Total tax expense		195,276	196,220	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.189251				3
County tax rate	mills		2.537645				4
Local tax rate	mills		6.948199				5
School tax rate	mills		8.035103				6
Voc. school tax rate	mills		1.277953				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		18.988151				10
Less: state credit	mills		1.021573				11
Net tax rate	mills		17.966578				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.948199				14
Combined School Tax Rate	mills		9.313056				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.261255				17
Total Tax Rate	mills		18.988151				18
Ratio of Local and School Tax to Total	dec.		0.856390				19
Total tax net of state credit	mills		17.966578				20
Net Local and School Tax Rate	mills		15.386391				21
Utility Plant, Jan. 1	\$	11,922,867	11,922,867				22
Materials & Supplies	\$	25,568	25,568				23
Subtotal	\$	11,948,435	11,948,435				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	11,948,435	11,948,435				26
Assessment Ratio	dec.		0.990400				27
Assessed Value	\$	11,833,730	11,833,730				28
Net Local & School Rate	mills		15.386391				29
Tax Equiv. Computed for Current Year	\$	182,078	182,078				30
Tax Equivalent per 1994 PSC Report	\$	130,803					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	182,078					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	11,635		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)	480,354		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	491,989	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	533,664	42,678	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	222,172		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	565,195		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	118,789		20
Total Pumping Plant	1,439,820	42,678	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	13,671		22
Water Treatment Equipment (332)	77,092		23
Total Water Treatment Plant	90,763	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			11,635	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)			480,354	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	491,989	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			576,342	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			222,172	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			565,195	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			118,789	20
Total Pumping Plant	0	0	1,482,498	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			13,671	22
Water Treatment Equipment (332)			77,092	23
Total Water Treatment Plant	0	0	90,763	

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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	13,206		24
Structures and Improvements (341)	1,611		25
Distribution Reservoirs and Standpipes (342)	591,791		26
Transmission and Distribution Mains (343)	2,373,048	305,446	27
Fire Mains (344)	0		28
Services (345)	535,145	84,790	29
Meters (346)	593,729	19,959	30
Hydrants (348)	296,348	67,231	31
Other Transmission and Distribution Plant (349)	973		32
Total Transmission and Distribution Plant	4,405,851	477,426	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	219,506		34
Office Furniture and Equipment (391)	24,900	6,166	35
Computer Equipment (391.1)	35,108	3,913	36
Transportation Equipment (392)	32,427		37
Stores Equipment (393)	2,186		38
Tools, Shop and Garage Equipment (394)	35,109		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	84,219		41
Communication Equipment (397)	26,804		42
SCADA Equipment (397.1)	158,914		43
Miscellaneous Equipment (398)	89		44
Other Tangible Property (399)	0		45
Total General Plant	619,262	10,079	
Total utility plant in service directly assignable	7,047,685	530,183	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,047,685	530,183	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			13,206 24
Structures and Improvements (341)			1,611 25
Distribution Reservoirs and Standpipes (342)			591,791 26
Transmission and Distribution Mains (343)	8,917		2,669,577 27
Fire Mains (344)			0 28
Services (345)	2,100		617,835 29
Meters (346)	3,914		609,774 30
Hydrants (348)	4,842		358,737 31
Other Transmission and Distribution Plant (349)			973 32
Total Transmission and Distribution Plant	19,773	0	4,863,504
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			219,506 34
Office Furniture and Equipment (391)	1,935		29,131 35
Computer Equipment (391.1)			39,021 36
Transportation Equipment (392)			32,427 37
Stores Equipment (393)			2,186 38
Tools, Shop and Garage Equipment (394)			35,109 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			84,219 41
Communication Equipment (397)			26,804 42
SCADA Equipment (397.1)			158,914 43
Miscellaneous Equipment (398)			89 44
Other Tangible Property (399)			0 45
Total General Plant	1,935	0	627,406
Total utility plant in service directly assignable	21,708	0	7,556,160
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	21,708	0	7,556,160

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	3,578,151	103,881	27
Fire Mains (344)	0		28
Services (345)	815,980	45,536	29
Meters (346)	0		30
Hydrants (348)	476,075	26,153	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,870,206	175,570	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	4,870,206	175,570	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,870,206	175,570	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			3,682,032 27
Fire Mains (344)			0 28
Services (345)			861,516 29
Meters (346)			0 30
Hydrants (348)			502,228 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	5,045,776
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	5,045,776
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	5,045,776

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)	
SOURCE OF SUPPLY PLANT				
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)	206,309	2.94%	13,930	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	206,309		13,930	
PUMPING PLANT				
Structures and Improvements (321)	202,186	2.44%	17,760	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	116,766	4.42%	9,776	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	294,899	4.42%	24,869	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	13,764	4.42%	5,227	15
Total Pumping Plant	627,615		57,632	
WATER TREATMENT PLANT				
Structures and Improvements (331)	6,304	3.20%	437	16
Water Treatment Equipment (332)	58,405	3.30%	2,544	17
Total Water Treatment Plant	64,709		2,981	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	918	3.20%	52	18
Distribution Reservoirs and Standpipes (342)	270,235	1.87%	11,244	19
Transmission and Distribution Mains (343)	371,065	1.30%	32,777	20
Fire Mains (344)	0			21
Services (345)	150,776	2.09%	16,718	22
Meters (346)	358,310	5.50%	33,096	23
Hydrants (348)	59,511	2.20%	7,206	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					220,239	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	220,239	
321					219,946	8
322					0	9
323					126,542	10
324					0	11
325					319,768	12
326					0	13
327					0	14
328					18,991	15
	0	0	0	0	685,247	
331					6,741	16
332					60,949	17
	0	0	0	0	67,690	
341					970	18
342					281,479	19
343	8,917			0	394,925	20
344					0	21
345	2,100				165,394	22
346	3,914				387,492	23
348	4,842				61,875	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)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	905	5.00%	49	25
Total Transmission and Distribution Plant	1,211,720		101,142	
GENERAL PLANT				
Structures and Improvements (390)	58,201	2.90%	6,366	26
Office Furniture and Equipment (391)	18,834	5.83%	1,567	27
Computer Equipment (391.1)	37,825	20.00%	1,196	28
Transportation Equipment (392)	15,997	10.50%	3,405	29
Stores Equipment (393)	(299)	5.83%	127	30
Tools, Shop and Garage Equipment (394)	24,258	5.83%	2,036	31
Laboratory Equipment (395)	0	5.83%		32
Power Operated Equipment (396)	38,055	5.80%	6,316	33
Communication Equipment (397)	31,265	9.17%		34
SCADA Equipment (397.1)	56,715	9.17%	14,620	35
Miscellaneous Equipment (398)	94	5.83%		36
Other Tangible Property (399)	0			37
Total General Plant	280,945		35,633	
Total accum. prov. directly assignable	2,391,298		211,318	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	2,391,298		211,318	

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					954 25
	19,773	0	0	0	1,293,089
390					64,567 26
391	1,935				18,466 27
391.1					39,021 28
392					19,402 29
393					(172) 30
394					26,294 31
395					0 32
396					44,371 33
397					31,265 34
397.1					71,335 35
398					94 36
399					0 37
	1,935	0	0	0	314,643
	21,708	0	0	0	2,580,908
					0 38
	21,708	0	0	0	2,580,908

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)
SOURCE OF SUPPLY PLANT			
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
Total Source of Supply Plant	0		0
PUMPING PLANT			
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
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	534,499	1.30%	47,191
Fire Mains (344)	0		21
Services (345)	208,926	2.90%	24,324
Meters (346)	0		23
Hydrants (348)	89,128	2.20%	10,761

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					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					581,690 20
344					0 21
345					233,250 22
346					0 23
348					99,889 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)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	832,553		82,276
GENERAL PLANT			
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
Total General Plant	0		0
Total accum. prov. directly assignable	832,553		82,276
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	832,553		82,276

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
	0	0	0	0	914,829
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
	0	0	0	0	914,829
					0 38
	0	0	0	0	914,829

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			42,104	42,104	1
February			35,435	35,435	2
March			40,045	40,045	3
April			38,937	38,937	4
May			42,048	42,048	5
June			47,127	47,127	6
July			44,333	44,333	7
August			47,100	47,100	8
September			44,292	44,292	9
October			43,102	43,102	10
November			45,548	45,548	11
December			42,711	42,711	12
Total annual pumpage	0	0	512,782	512,782	
Less: Water sold				476,480	13
Volume pumped but not sold				36,302	14
Volume sold as a percent of volume pumped				93%	15
Volume used for water production, water quality and system maintenance				6,895	16
Volume related to equipment/system malfunction				2,500	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				9,395	19
Volume pumped but unaccounted for				26,907	20
Percent of water lost				5%	21
If more than 15%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,368	23
Date of maximum: 8/16/2005					24
Cause of maximum:					25
Hot weather and fire.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,424	26
Date of minimum: 2/17/2005					27
Total KWH used for pumping for the year				769,470	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

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)	
WELL - WILSON/TAFT	3	950	12	770	Yes	1
WELL - VAN BUREN/ROBY	4	969	15	1,880	Yes	2
WELL - W. SOUTH/KING	5	1,112	19	1,462	Yes	3
WELL - E. ACADEMY	6	1,132	18	1,498	Yes	4
WELL - ROBY	7	1,040	17	1,440	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	STAND BY 2 WELL 5	STAND BY WELL 7	STAND-BY 1 WELL 6	1
Location	SOUTH & KING PUMPHOUSE	ROBY ROAD	E. ACADEMY PUMPHOUSE	2
Purpose	S	S	S	3
Destination	R	D	D	4
Pump Manufacturer	CUMMINS	CUMMINS	WAUKESHA	5
Year Installed	1989	1998	1986	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	2,000	1,000	1,000	8
Pump Motor or Standby Engine Mfr	CUMMINS	CUMMINS	WAUKESHA	9 10
Year Installed	1989	1998	1986	11
Type	NATURAL GAS	NATURAL GAS	NATURAL GAS	12
Horsepower	0	240	0	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 3	WELL 4	WELL 5	14
Location	WILSON/TAFT	VAN BUREN/ROBY	W. SOUTH/KING	15
Purpose	P	P	P	16
Destination	D	D	R	17
Pump Manufacturer	FAIRBANKS MORSE	BYRON JACKSON	BYRON JACKSON	18
Year Installed	1990	1963	1977	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	560	1,200	1,015	21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	GENERAL ELECTRIC	A C	22 23
Year Installed	1990	1963	1977	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	125	125	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 6	WELL 7		1
Location	E. ACADEMY	2001 ROBY RD		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	AURORA	GOULDS		5
Year Installed	1986	1998		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,040	1,000		8
Pump Motor or Standby Engine Mfr	U.S.	U.S.		10
Year Installed	1986	1998		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	100	125		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
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	1	2	ET 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1951	1989	1977	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	126	0	111	6
Total capacity in gallons (actual)	250,000	400,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.9800	1.4400	1.9800	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	70,323	90	5,213	0	65,200	1
M	D	6.000	54,783	117	60	0	54,840	2
M	D	8.000	109,017	3,106	0	0	112,123	3
M	D	10.000	76,065	1,569	0	0	77,634	4
M	S	10.000	230	0	0	0	230	5
M	D	12.000	4,263	1,045	0	0	5,308	6
Total Within Municipality			314,681	5,927	5,273	0	315,335	
Total Utility			314,681	5,927	5,273	0	315,335	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	470	0	0	0	470		1
M	0.625	854	0	89	0	765		2
M	0.750	248	0	0	0	248		3
M	1.000	2,984	98	1	0	3,081		4
P	1.000	1	0	0	0	1		5
M	1.250	26	0	0	0	26		6
M	1.500	105	0	0	0	105		7
M	2.000	96	0	0	0	96		8
M	2.500	1	0	0	0	1		9
M	4.000	15	0	0	0	15		10
M	6.000	7	0	0	0	7		11
Total Utility		4,807	98	90	0	4,815	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,500	79	85	0	4,494	227	1
1.000	87	0	0	0	87	25	2
1.250	7	0	3	0	4	1	3
1.500	54	1	1	0	54	30	4
2.000	42	5	0	0	47	7	5
3.000	7	0	1	0	6	0	6
4.000	6	0	0	0	6	0	7
Total:	4,703	85	90	0	4,698	290	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,251	224	9	10	0	0	4,494	1
1.000	9	71	3	2	2	0	87	2
1.250	0	2	2	0	0	0	4	3
1.500	4	43	0	7	0	0	54	4
2.000	0	34	4	9	0	0	47	5
3.000	0	0	5	1	0	0	6	6
4.000	0	0	6	0	0	0	6	7
Total:	4,264	374	29	29	2	0	4,698	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	522	19	8		533	2
Total Fire Hydrants	522	19	8	0	533	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	630
Number of distribution system valves end of year:	991
Number of distribution valves operated during year:	331

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

Account 614 - Well rehab was conducted in 2004 and none in 2005.

Account 903 - An adjustment was made to expense prior year prepaid expenses that should have been expensed in prior years.

Account 923 - There was a significant amount of engineering expenses related to the Skavlen and Matson developments.

Account 926 - The utility is self funded for insurance and benefits. In 2005, the utility insured a greater number of claims.

Account 920 - This includes a 3% wage increase and schooling expense. Unlike the prior year, these expenses are now being allocated to the correct departments through the project controller.

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

If End of Year Balance is less than zero, please explain.

Account 393 - This account has been over depreciated. Management has discontinued accumulating depreciation in this account.

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Accounts 398 and 397 - The equivalent plant in service has been over depreciated. Management has discontinued depreciating these plant accounts until assets are added in the future.

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.

Main additions were both utility financed and developer financed in 2005.

Water Services (Page W-22)

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

Service additions were both utility financed and developer financed in 2005.

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

Management confirmed that no utility owned services were in use during 2005.

Meters (Page W-23)

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

The utility has a testing program in place that ensures all meters are being tested on a rotating basis not to exceed ten years.

WATER OPERATING SECTION FOOTNOTES

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.

All station meters are being tested at least once every two years.
