



3014 (02-02-05)

ANNUAL REPORT

OF

Name: WEST SALEM MUNICIPAL JOINT WATER AND SEWER UTILITY

Principal Office: 175 SOUTH LEONARD STREET
WEST SALEM, WI 54669

For the Year Ended: DECEMBER 31, 2005

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

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

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

SIGNATURE PAGE

I TERESA SCHNITZLER of
(Person responsible for accounts)

WEST SALEM MUNICIPAL JOINT WATER AND SEWER 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) 03/30/2006
(Date)

ADMINISTRATOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WEST SALEM MUNICIPAL JOINT WATER AND SEWER UTILITY

Utility Address: 175 SOUTH LEONARD STREET
WEST SALEM, WI 54669

When was utility organized? 1/1/1907

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS TERESA SCHNITZLER

Title: ADMINISTRATOR

Office Address:

175 SOUTH LEONARD STREET
WEST SALEM, WI 54669

Telephone: (608) 786 - 1858

Fax Number: (608) 786 - 1988

E-mail Address:

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

Name: JAMES N OLSON

Title: VICE PRESIDENT

Office Address: TOSTRUD & TEMP, S.C.

201 MAIN STREET, SUITE 210
LA CROSSE, WI 54601

Telephone: (608) 784 - 8060

Fax Number: (608) 784 - 8167

E-mail Address: jnolson@centurytel.net

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

Name: MS DIANA ENGEL

Title: CHAIRPERSON

Office Address:

480 LARK LANE
WEST SALEM, WI 54669

Telephone: (608) 786 - 1560

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JAMES N OLSON

Title: VICE PRESIDENT

Office Address: TOSTRUD & TEMP, S.C.
201 MAIN STREET, SUITE 210
LA CROSSE, WI 54601

Telephone: (608) 784 - 8060

Fax Number: (608) 784 - 8167

E-mail Address: jnolson@centurytel.net

Date of most recent audit report: 2/23/2006

Period covered by most recent audit: 2005

Names and titles of utility management including manager or superintendent:

Name: MR WADE PETERSON

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
175 SOUTH LEONARD STREET
WEST SALEM, WI 54669

Telephone: (608) 786 - 2850

Fax Number: (608) 786 - 1988

E-mail Address: publicworks@westsalemwi.com

Name of utility commission/committee: WATER AND SEWER COMMITTEE

Names of members of utility commission/committee:

- MS DIANA ENGEL, CHAIRPERSON
- MR HAROLD HOFFMAN, II
- MR DENNIS MANTHEI

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 10/16/197

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	415,414	370,746	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	207,103	184,493	2
Depreciation Expense (403)	46,094	52,134	3
Amortization Expense (404-407)	1,963	1,963	4
Taxes (408)	55,835	53,221	5
Total Operating Expenses	310,995	291,811	
Net Operating Income	104,419	78,935	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	104,419	78,935	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	235,084	265,897	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	8,851	5,373	10
Miscellaneous Nonoperating Income (421)	854,810	388,370	11
Total Other Income	1,098,745	659,640	
Total Income	1,203,164	738,575	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(18,053)	(18,053)	12
Other Income Deductions (426)	31,709	26,013	13
Total Miscellaneous Income Deductions	13,656	7,960	
Income Before Interest Charges	1,189,508	730,615	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	123,397	134,930	14
Amortization of Debt Discount and Expense (428)	0	0	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	123,397	134,930	
Net Income	1,066,111	595,685	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,160,922	4,926,299	20
Balance Transferred from Income (433)	1,066,111	595,685	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	361,062	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,227,033	5,160,922	

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	415,414	██████████	415,414	1
Total (Acct. 400):	415,414	0	415,414	
Operation and Maintenance Expense (401-402):				
Derived	207,103	██████████	207,103	2
Total (Acct. 401-402):	207,103	0	207,103	
Depreciation Expense (403):				
Derived	46,094	██████████	46,094	3
Total (Acct. 403):	46,094	0	46,094	
Amortization Expense (404-407):				
Derived	1,963	██████████	1,963	4
Total (Acct. 404-407):	1,963	0	1,963	
Taxes (408):				
Derived	55,835	██████████	55,835	5
Total (Acct. 408):	55,835	0	55,835	
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:	104,419	0	104,419	
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):				
NON-REGULATED SEWER INCOME	235,084	██████████	235,084	9
Total (Acct. 417):	235,084	0	235,084	
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):			
WATER UTILITY	8,851	0	8,851 11
Total (Acct. 419):	8,851	0	8,851
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	567,610	567,610 12
CONTRIBUTED PLANT - SEWER	0	287,200	287,200 13
Total (Acct. 421):	0	854,810	854,810
TOTAL OTHER INCOME:	243,935	854,810	1,098,745

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(18,053)	[REDACTED]	(18,053) 14
NONE	0	0	0 15
Total (Acct. 425):	(18,053)	0	(18,053)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	31,709	31,709 16
NONE	0	0	0 17
Total (Acct. 426):	0	31,709	31,709
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(18,053)	31,709	13,656

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	123,397	[REDACTED]	123,397 18
Total (Acct. 427):	123,397	0	123,397
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 19
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 21
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	123,397	0	123,397
NET INCOME:	243,010	823,101	1,066,111
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,180,172	2,980,750	5,160,922 24
Total (Acct. 216):	2,180,172	2,980,750	5,160,922
Balance Transferred from Income (433):			
Derived	243,010	823,101	1,066,111 25
Total (Acct. 433):	243,010	823,101	1,066,111
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,423,182	3,803,851	6,227,033

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					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	415,414	0	0	0	415,414	1
Less: interdepartmental sales	8,488		0	0	8,488	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	406,926	0	0	0	406,926	

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	43,312		43,312	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	76,869		76,869	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	120,181	0	120,181	

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	1.5	1
Electric		2
Gas		3
Sewer	2.2	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,215,865	3,606,989	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	979,348	894,372	2
Net Utility Plant	3,236,517	2,712,617	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	7,008,917	6,629,325	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,376,643	1,207,760	4
Net Nonutility Property	5,632,274	5,421,565	
Investment in Municipality (123)	0	0	5
Other Investments (124)	959,967	1,030,924	6
Special Funds (125)	138,643	135,629	7
Total Other Property and Investments	6,730,884	6,588,118	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	138,095	60,089	8
Temporary Cash Investments (132)	167,301	184,052	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	40,091	41,153	11
Other Accounts Receivable (143)	148,851	146,938	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	21,591	18,070	14
Materials and Supplies (150)	5,734	5,085	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	521,663	455,387	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	12,333	15,322	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	145,455	193,940	20
Total Deferred Debits	157,788	209,262	
Total Assets and Other Debits	10,646,852	9,965,384	

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)	92,643	92,643	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	6,227,033	5,160,922	23
Total Proprietary Capital	6,319,676	5,253,565	
LONG-TERM DEBT			
Bonds (221)	633,500	752,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	3,328,262	3,561,041	26
Total Long-Term Debt	3,961,762	4,313,041	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	18,489	15,980	28
Payables to Municipality (233)	0	15,839	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	19,755	21,736	32
Other Current and Accrued Liabilities (238)	2,214	2,214	33
Total Current and Accrued Liabilities	40,458	55,769	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	324,956	343,009	36
Total Deferred Credits	324,956	343,009	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	10,646,852	9,965,384	

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	3,606,989	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)	1,879,119	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,336,746	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	4,215,865	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	548,568	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	430,780	0	0	0	13
Total Accumulated Provision	979,348	0	0	0	
Net Utility Plant	3,236,517	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	495,301				495,301	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	46,094				46,094	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,173				5,173	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
Adjustment for equip fully depr	4,000				4,000	12
					0	13
					0	14
					0	15
Total credits	55,267	0	0	0	55,267	16
Debits during year						17
Book cost of plant retired	2,000				2,000	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	2,000	0	0	0	2,000	25
Balance end of year (110.1)	548,568	0	0	0	548,568	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	399,071				399,071	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	31,709				31,709	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	31,709	0	0	0	31,709	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	430,780	0	0	0	430,780	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	6,583,551	391,592	12,000	6,963,143	1
Other (specify):					
MAINS REMOVED AND REPLACED	41,949			41,949	2
SERVICES REMOVED AND REPLACED	3,089			3,089	3
EQUIPMENT-PORTABLE SCALE	736			736	4
Total Nonutility Property (121)	6,629,325	391,592	12,000	7,008,917	
Less accum. prov. depr. & amort. (122)	1,207,760	180,883	12,000	1,376,643	5
Net Nonutility Property	5,421,565	210,709	0	5,632,274	

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	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	5,734	5,085
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	5,734	5,085

**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)				
DEFERRED BOND COSTS-93 ISSUE REFUNDED IN 1998	2,266	428	4,154	1
REFUNDING REV BONDS - 1998	723	428	8,179	2
Total			12,333	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	92,643	1
Changes during year (explain):		2
Balance end of year	<u><u>92,643</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REVENUE BONDS	12/01/1996	12/01/2006	5.00%	38,500	1
REFUNDING REV BONDS	12/01/1998	05/01/2017	4.56%	595,000	2
Total Bonds (Account 221):				633,500	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
CLEAN WATER FUND	04/22/1998	05/01/2017	2.67%	3,328,262	1
Total for Account 224				<u>3,328,262</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	55,835	2
Charged electric department expense		3
Charged sewer department expense	7,084	4
Other (explain):		
NONE		5
Total Accruals and other credits	62,919	
Taxes paid during year:		
County, state and local taxes	52,989	6
Social Security taxes	9,626	7
PSC Remainder Assessment	304	8
Other (explain):		
NONE		9
Total payments and other debits	62,919	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
REV BOND	784	4,089	4,469	404	2
98 REFUND REV BOND	5,123	28,474	29,040	4,557	3
Subtotal	5,907	32,563	33,509	4,961	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
CLEANWATER FUND	15,829	90,834	91,869	14,794	5
Subtotal	15,829	90,834	91,869	14,794	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	21,736	123,397	125,378	19,755	

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):		
SEWER CASH & INVESTMENTS	959,967	2
Total (Acct. 124):	959,967	
Special Funds (125):		
WATER RESTRICTED INVESTMENTS	138,643	3
Total (Acct. 125):	138,643	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	40,091	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	40,091	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	148,851	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	148,851	
Receivables from Municipality (145):		
CUSTOMER A/R PUT ON TAX ROLL	21,591	12
Total (Acct. 145):	21,591	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
UNAMORTIZED COST OF RESERVOIR RESTORATION	145,455	15
Total (Acct. 183):	145,455	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
Regulatory Liability	324,956 17
NONE	18
Total (Acct. 253):	324,956

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)	1,858,486	0	0	0	1,858,486	1
Materials and Supplies	5,409	0	0	0	5,409	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	521,934	0	0	0	521,934	4
Customer Advances for Construction					0	5
Regulatory Liability	333,982	0	0	0	333,982	6
					0	7
Average Net Rate Base	1,007,979	0	0	0	1,007,979	
Net Operating Income	104,419	0	0	0	104,419	8
Net Operating Income as a percent of Average Net Rate Base	10.36%	N/A	N/A	N/A	10.36%	

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	343,009	0	0	0	343,009	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	18,053	0	0	0	18,053	3
Other (specify):					0	4
Balance End of Year	324,956	0	0	0	324,956	

FINANCIAL SECTION FOOTNOTES

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

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

PSC authorized 2/25/05.

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

Acct 143 - Consists of A/R customers of \$104,101 and Due from municipality for delinquent sewer bills put on tax roll of \$44,750. Acct 145 - Done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	408,483	366,353	1
Total Sales of Water	408,483	366,353	
Other Operating Revenues			
Forfeited Discounts (470)	1,443	1,289	2
Miscellaneous Service Revenues (471)	2,582	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	2,906	3,104	6
Total Other Operating Revenues	6,931	4,393	
Total Operating Revenues	415,414	370,746	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	10,829	10,812	7
Pumping Expenses (620-625)	42,789	23,630	8
Water Treatment Expenses (630-635)	29,120	21,254	9
Transmission and Distribution Expenses (640-655)	65,813	72,495	10
Customer Accounts Expenses (901-904)	3,558	4,705	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	54,994	51,597	13
Total Operation and Maintenance Expenses	207,103	184,493	
Other Operating Expenses			
Depreciation Expense (403)	46,094	52,134	14
Amortization Expense (404-407)	1,963	1,963	15
Taxes (408)	55,835	53,221	16
Total Other Operating Expenses	103,892	107,318	
Total Operating Expenses	310,995	291,811	
NET OPERATING INCOME	104,419	78,935	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,310	86,208	163,264	4
Commercial	182	41,754	59,927	5
Industrial	7	15,029	17,635	6
Total Metered Sales to General Customers (461)	1,499	142,991	240,826	
Private Fire Protection Service (462)	4		3,097	7
Public Fire Protection Service (463)	1		104,705	8
Other Sales to Public Authorities (464)	15	38,808	51,367	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	6,221	8,488	12
Total Sales of Water	1,521	188,020	408,483	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	104,705	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)	104,705	
Forfeited Discounts (470):		
Customer late payment charges	1,443	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,443	
Miscellaneous Service Revenues (471):		
MISC CHARGES FOR SERVICES	2,582	7
Total Miscellaneous Service Revenues (471)	2,582	
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	2,906	10
Other (specify): NONE		11
Total Other Water Revenues (474)	2,906	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	7,545	7,545	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	1,897	1,267	3
Maintenance of Water Source Plant (605)	1,387	2,000	4
Total Source of Supply Expenses	10,829	10,812	
PUMPING EXPENSES			
Operation Labor (620)	5,431	5,431	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	17,710	16,473	7
Operation Supplies and Expenses (623)	670	617	8
Maintenance of Pumping Plant (625)	18,978	1,109	9
Total Pumping Expenses	42,789	23,630	
WATER TREATMENT EXPENSES			
Operation Labor (630)	8,532	8,531	10
Chemicals (631)	14,368	10,158	11
Operation Supplies and Expenses (632)	5,563	2,565	12
Maintenance of Water Treatment Plant (635)	657	0	13
Total Water Treatment Expenses	29,120	21,254	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	9,126	9,241	14
Operation Supplies and Expenses (641)	624	1,868	15
Maintenance of Distribution Reservoirs and Standpipes (650)	48,485	48,484	16
Maintenance of Mains (651)	2,467	5,763	17
Maintenance of Services (652)	646	119	18
Maintenance of Meters (653)	2,521	3,148	19
Maintenance of Hydrants (654)	1,944	3,872	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	65,813	72,495	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	0		22
Accounting and Collecting Labor (902)	0		23
Supplies and Expenses (903)	3,558	4,705	24
Uncollectible Accounts (904)	0		25
Total Customer Accounts Expenses	3,558	4,705	
SALES EXPENSES			
Sales Expenses (910)	0		26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	12,678	12,381	27
Office Supplies and Expenses (921)	426	236	28
Administrative Expenses Transferred--Credit (922)	0		29
Outside Services Employed (923)	5,692	3,851	30
Property Insurance (924)	6,569	6,789	31
Injuries and Damages (925)	0	254	32
Employee Pensions and Benefits (926)	27,838	26,452	33
Regulatory Commission Expenses (928)	0		34
Miscellaneous General Expenses (930)	1,291	1,134	35
Transportation Expenses (933)	500	500	36
Maintenance of General Plant (935)	0		37
Total Administrative and General Expenses	54,994	51,597	
Total Operation and Maintenance Expenses	207,103	184,493	

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		52,989	50,367	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,238	1,210	2
Net property tax equivalent		51,751	49,157	
Social Security		3,780	3,850	3
PSC Remainder Assessment		304	214	4
Other (specify): NONE			0	5
Total tax expense		55,835	53,221	

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			La Crosse				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.214968				3
County tax rate	mills		4.450916				4
Local tax rate	mills		3.922628				5
School tax rate	mills		11.100463				6
Voc. school tax rate	mills		2.409600				7
Other tax rate - Local	mills		0.577002				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.675577				10
Less: state credit	mills		1.508294				11
Net tax rate	mills		21.167283				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.922628				14
Combined School Tax Rate	mills		13.510063				15
Other Tax Rate - Local	mills		0.577002				16
Total Local & School Tax	mills		18.009693				17
Total Tax Rate	mills		22.675577				18
Ratio of Local and School Tax to Total	dec.		0.794233				19
Total tax net of state credit	mills		21.167283				20
Net Local and School Tax Rate	mills		16.811756				21
Utility Plant, Jan. 1	\$	3,606,989	3,606,989				22
Materials & Supplies	\$	5,085	5,085				23
Subtotal	\$	3,612,074	3,612,074				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,612,074	3,612,074				26
Assessment Ratio	dec.		0.872597				27
Assessed Value	\$	3,151,885	3,151,885				28
Net Local & School Rate	mills		16.811756				29
Tax Equiv. Computed for Current Year	\$	52,989	52,989				30
Tax Equivalent per 1994 PSC Report	\$	39,584					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	52,989					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	21,445		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)	162,600		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	184,045	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	205,954		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	87,359	9,130	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,966		20
Total Pumping Plant	297,279	9,130	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	480,778		23
Total Water Treatment Plant	480,778	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)			21,445	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)			162,600	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	184,045	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			205,954	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			96,489	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,966	20
Total Pumping Plant	0	0	306,409	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			480,778	23
Total Water Treatment Plant	0	0	480,778	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,000		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	203,023		26
Transmission and Distribution Mains (343)	198,827		27
Fire Mains (344)	0		28
Services (345)	33,469		29
Meters (346)	168,843	7,645	30
Hydrants (348)	245,705	22,491	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	853,867	30,136	
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)	9,765		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)	12,119		44
Other Tangible Property (399)	0		45
Total General Plant	21,884	0	
Total utility plant in service directly assignable	1,837,853	39,266	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,837,853	39,266	

**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)			4,000 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			203,023 26
Transmission and Distribution Mains (343)			198,827 27
Fire Mains (344)			0 28
Services (345)			33,469 29
Meters (346)	500		175,988 30
Hydrants (348)	1,500		266,696 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,000	0	882,003
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)		4,000	13,765 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)			12,119 44
Other Tangible Property (399)			0 45
Total General Plant	0	4,000	25,884
Total utility plant in service directly assignable	2,000	4,000	1,879,119
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	2,000	4,000	1,879,119

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,507,912	441,000	27
Fire Mains (344)	0		28
Services (345)	241,869	76,210	29
Meters (346)	0		30
Hydrants (348)	19,355	50,400	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,769,136	567,610	
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	1,769,136	567,610	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,769,136	567,610	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,948,912 27
Fire Mains (344)			0 28
Services (345)			318,079 29
Meters (346)			0 30
Hydrants (348)			69,755 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,336,746
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	2,336,746
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	2,336,746

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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			12,761	12,761	1
February			11,423	11,423	2
March			12,628	12,628	3
April			13,178	13,178	4
May			15,096	15,096	5
June			21,789	21,789	6
July			26,207	26,207	7
August			21,165	21,165	8
September			17,989	17,989	9
October			15,034	15,034	10
November			12,311	12,311	11
December			12,482	12,482	12
Total annual pumpage	0	0	192,063	192,063	
Less: Water sold				188,020	13
Volume pumped but not sold				4,043	14
Volume sold as a percent of volume pumped				98%	15
Volume used for water production, water quality and system maintenance				3,209	16
Volume related to equipment/system malfunction				187	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,396	19
Volume pumped but unaccounted for				647	20
Percent of water lost				0%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				889	24
Date of maximum: 8/7/2005					25
Cause of maximum:					26
Hot Weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				26	27
Date of minimum: 9/30/2005					28
Total KWH used for pumping for the year				324,114	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)	
SOUTH MILL ST	2	525	10	712,800	Yes	1
SALEM HEIGHTS ADDN-LOT 18	3	450	16	763,200	Yes	2
EAST AVENUE	4	390	16	864,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 2	WELL 3	WELL 4	1
Location	SOUTH MILL STREET	SALEM HEIGHTS ADDN	EAST AVENUE	2
Purpose	P	P	P	3
Destination	R	R	T	4
Pump Manufacturer	LAYNE	FAIRBANKS/MORSE	FAIRBANKS	5
Year Installed	1934	1975	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	495	495	600	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9 10
Year Installed	1973	1975	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	60	75	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1975		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	100		6
Total capacity in gallons (actual)	750,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4200		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)	
A	S	1.000	0	0	0	0	0	1
A	S	1.250	0	0	0	0	0	2
M	S	1.250	1,493	0	0	0	1,493	3
P	T	1.250	170	0	0	0	170	4
A	T	2.000	0	0	0	0	0	5
M	T	2.000	1,385	0	0	0	1,385	6
P	T	2.000	0	0	0	0	0	7
M	T	4.000	11,350	0	0	0	11,350	8
P	T	4.000	0	0	0	0	0	9
M	D	6.000	66,459	1,159	0	0	67,618	10
P	D	6.000	90	0	0	0	90	11
M	D	8.000	22,641	10,532	0	0	33,173	12
M	D	10.000	7,853	0	0	0	7,853	13
M	D	12.000	10,914	0	0	0	10,914	14
M	D	14.000	5,802	0	0	0	5,802	15
Total Within Municipality			128,157	11,691	0	0	139,848	
Total Utility			128,157	11,691	0	0	139,848	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	867	0	0	0	867		1
M	1.000	470	211	0	0	681	225	2
M	1.250	9	0	0	0	9		3
P	1.500	2	0	0	0	2		4
M	1.500	14	4	0	0	18	4	5
M	2.000	14	0	0	0	14	1	6
M	4.000	5	1	0	0	6		7
P	4.000	1	0	0	0	1		8
M	6.000	10	4	0	0	14	3	9
M	8.000	1	0	0	0	1		10
Total Utility		1,393	220	0	0	1,613	233	

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	1,439	7	2	0	1,444	167	1
0.750	13	1	0	0	14	1	2
1.000	48	1	0	0	49	1	3
1.500	20	2	2	0	20	0	4
2.000	9	3	1	0	11	3	5
3.000	6	1	0	0	7	1	6
4.000	5	0	2	0	3	3	7
6.000	2	1	1	0	2	2	8
8.000	1	0	0	0	1	1	9
Total:	1,543	16	8	0	1,551	179	

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	1,304	105	2	5	0	28	1,444	1
0.750	6	8	0	0	0	0	14	2
1.000	0	44	1	1	1	2	49	3
1.500	0	13	3	3	1	0	20	4
2.000	0	6	0	4	1	0	11	5
3.000	0	4	0	2	1	0	7	6
4.000	0	2	1	0	0	0	3	7
6.000	0	0	0	0	2	0	2	8
8.000	0	0	0	0	1	0	1	9
Total:	1,310	182	7	15	7	30	1,551	

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	206	29	3		232	2
Total Fire Hydrants	206	29	3	0	232	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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

Number of hydrants operated during year:	232
Number of distribution system valves end of year:	366
Number of distribution valves operated during year:	220

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

Acct 404 - N/A.

Water Operation & Maintenance Expenses (Page W-05)

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

Acct 625 - Utility incurred approx. \$18,000 for removing and repairing a well pump assembly and mainline surface piping.

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

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Other tax rate - localis for Lake Neshonoc Protective Rehab District.

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

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

Acct 325 - Electric pumping equipment - Well #4 variable frequency drive.

If Adjustments for any account are nonzero, please explain.

Acct 391.1 - Computer equipment - Adjustment is to reflect fully depreciated computer on their fixed asset inventory. Accumulated depreciation was adjusted for same amount.

Water Mains (Page W-17)

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

Main additions were paid by the property owner.

Water Services (Page W-18)

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

Service additions were paid by the property owner.

Meters (Page W-19)

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

Yes