



3014 (02-02-05)

ANNUAL REPORT

OF

Name: BRILLION MUNICIPAL WATER UTILITY

Principal Office: 130 CALUMET STREET
BRILLION, WI 54110

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BRILLION MUNICIPAL WATER UTILITY

Utility Address: 130 CALUMET STREET
BRILLION, WI 54110

When was utility organized? 1/1/1921

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LORI GOSZ

Title: CITY ADMINISTRATOR

Office Address:

130 CALUMET STREET
BRILLION, WI 54110

Telephone: (920) 756 - 2250

Fax Number: (920) 756 - 2351

E-mail Address:

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

Name: DAVID MACCOUX

Title: SHAREHOLDER

Office Address: SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114

Fax Number: (920) 436 - 7808

E-mail Address: Dave.Maccoux@shencksolutions.com

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

Name: JEFF WITTMAN

Title: CHAIRMAN

Office Address:

130 CALUMET STREET
BRILLION, WI 54110

Telephone: (920) 756 - 2250

Fax Number: (920) 756 - 2351

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: DAVID MACCOUX

Title: SHAREHOLDER

Office Address: SCHENCK BUSINESS SOLUTIONS
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114

Fax Number: (920) 436 - 7808

E-mail Address: Dave.Maccoux@shencksolutions.com

Date of most recent audit report: 2/12/2005

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: LORI GOSZ

Title: CITY ADMINISTRATOR

Office Address:
130 CALUMET STREET
BRILLION, WI 54110

Telephone: (920) 756 - 2250

Fax Number: (920) 756 - 2351

E-mail Address:

Name of utility commission/committee: Utility Commission

Names of members of utility commission/committee:

- LEONARD KOPIDLANSKY
- MARY JO KRUEGER
- ROBERT MATHIEBE, MAYOR
- I. MOLLEN, JR
- DAVE SCHWANN, VICE-CHAIRPERSON
- GERALD SONNABOND
- WALTER SONNABOND,
- JEFF WITTMAN, CHAIRPERSON

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)? YES

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

IDENTIFICATION AND OWNERSHIP

Firm Name: MIDWEST CONTRACT OPERATIONS, INC. (MCO)

1377 MIDWAY ROAD

P.O. BOX 418

MENASHA, WI 54952-0418

Contact Person: RANDY MUCH

Title: MANAGER

Telephone: (920) 751 - 4299

Fax Number: (920) 751 - 4284

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/2005 12/31/2005

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

MCO is responsible to provide management, supervision and certified personnel necessary to operate and maintain the City's regulated water utility and non-regulated sewer utility. The City makes policy decisions and process billings.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	492,984	508,158	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	240,682	219,817	2
Depreciation Expense (403)	81,198	71,383	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	58,802	56,203	5
Total Operating Expenses	380,682	347,403	
Net Operating Income	112,302	160,755	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	112,302	160,755	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	4,181	4,808	10
Miscellaneous Nonoperating Income (421)	84,499	31,085	11
Total Other Income	88,680	35,893	
Total Income	200,982	196,648	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(10,055)	(10,055)	12
Other Income Deductions (426)	11,304	10,602	13
Total Miscellaneous Income Deductions	1,249	547	
Income Before Interest Charges	199,733	196,101	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	56,602	72,352	14
Amortization of Debt Discount and Expense (428)	5,421	4,651	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	62,023	77,003	
Net Income	137,710	119,098	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,513,154	1,394,056	20
Balance Transferred from Income (433)	137,710	119,098	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	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)	1,650,864	1,513,154	

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	492,984		492,984	1
Total (Acct. 400):	492,984	0	492,984	
Operation and Maintenance Expense (401-402):				
Derived	240,682		240,682	2
Total (Acct. 401-402):	240,682	0	240,682	
Depreciation Expense (403):				
Derived	81,198		81,198	3
Total (Acct. 403):	81,198	0	81,198	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	58,802		58,802	5
Total (Acct. 408):	58,802	0	58,802	
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:	112,302	0	112,302	
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 ON UTILITY INVESTMENTS AND SPECIAL ASS	4,181	0	4,181 11
Total (Acct. 419):	4,181	0	4,181
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		84,499	84,499 12
NONE	0	0	0 13
Total (Acct. 421):	0	84,499	84,499
TOTAL OTHER INCOME:	4,181	84,499	88,680

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(10,055)		(10,055) 14
NONE	0	0	0 15
Total (Acct. 425):	(10,055)	0	(10,055)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		11,304	11,304 16
NONE	0	0	0 17
Total (Acct. 426):	0	11,304	11,304
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(10,055)	11,304	1,249

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	56,602		56,602 18
Total (Acct. 427):	56,602	0	56,602
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	5,421		5,421 19
Total (Acct. 428):	5,421	0	5,421
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:	62,023	0	62,023
NET INCOME:	64,515	73,195	137,710
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	996,136	517,018	1,513,154 24
Total (Acct. 216):	996,136	517,018	1,513,154
Balance Transferred from Income (433):			
Derived	64,515	73,195	137,710 25
Total (Acct. 433):	64,515	73,195	137,710
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):	1,060,651	590,213	1,650,864

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	492,984	0	0	0	492,984	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	492,984	0	0	0	492,984	

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	16,721		16,721	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	16,721	0	16,721	

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	0.2	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,646,389	3,295,811	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	847,759	909,380	2
Net Utility Plant	2,798,630	2,386,431	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	104,293	37,171	6
Special Funds (125)	293,797	252,166	7
Total Other Property and Investments	398,090	289,337	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	460,938	562,893	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	118,019	114,080	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,254	730	14
Materials and Supplies (150)	12,079	12,891	15
Prepayments (165)	8,726	9,018	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	601,016	699,612	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	65,927	72,278	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	65,927	72,278	
Total Assets and Other Debits	3,863,663	3,447,658	

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)	104,911	91,188	21
Appropriated Earned Surplus (215)	195,369	195,369	22
Unappropriated Earned Surplus (216)	1,650,864	1,513,154	23
Total Proprietary Capital	1,951,144	1,799,711	
LONG-TERM DEBT			
Bonds (221)	1,185,000	1,330,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	422,650	0	26
Total Long-Term Debt	1,607,650	1,330,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	48,924	38,323	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	58,832	56,131	31
Interest Accrued (237)	15,086	32,158	32
Other Current and Accrued Liabilities (238)	1,037	290	33
Total Current and Accrued Liabilities	123,879	126,902	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	180,990	191,045	36
Total Deferred Credits	180,990	191,045	
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	3,863,663	3,447,658	

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	3,295,811	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)	2,770,614	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	803,169	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)	72,606				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	3,646,389	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)	634,803	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	212,956	0	0	0	13
Total Accumulated Provision	847,759	0	0	0	
Net Utility Plant	2,798,630	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)	707,728				707,728	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	81,198				81,198	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,152				6,152	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	87,350	0	0	0	87,350	16
Debits during year						17
Book cost of plant retired	160,275				160,275	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	160,275	0	0	0	160,275	25
Balance end of year (110.1)	634,803	0	0	0	634,803	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)	201,652				201,652	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	11,304				11,304	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	11,304	0	0	0	11,304	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)	212,956	0	0	0	212,956	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	12,079	12,891	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	12,079	12,891	

**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)				
1997 Mortgage Revenue Bonds	2,731	428	20,008	1
2004 MORTGAGE REVENUE BONDS	2,690	428	36,315	2
LOSS ON ADVANCE REFUNDING	930	428	9,604	3
Total			65,927	
Unamortized premium on debt (251)				
NONE				4
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	91,188	1
Changes during year (explain):		
MAIN FINANCED AS PART OF PUBLIC WORKS GARAGE	13,723	2
Balance end of year	<u><u>104,911</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)	
2004 MORTGAGE REVENUE BONDS	04/01/2004	05/01/2019	3.66%	1,185,000	1
Total Bonds (Account 221):				1,185,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
2005 BANK LOAN	06/02/2005	06/02/2010	4.00%	422,650	1
Total for Account 224				422,650	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	56,131	1
Accruals:		
Charged water department expense	58,802	2
Charged electric department expense		3
Charged sewer department expense	1,813	4
Other (explain):		
NONE		5
Total Accruals and other credits	60,615	
Taxes paid during year:		
County, state and local taxes	56,131	6
Social Security taxes	1,276	7
PSC Remainder Assessment	507	8
Other (explain):		
NONE		9
Total payments and other debits	57,914	
Balance end of year	58,832	

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)					
2004 MORTGAGE REVENUE BONDS	31,744	44,630	62,650	13,724	1
1997 Mortgage Revenue Bonds	414	836	1,250	0	2
PAYING AGENT FEES	0	250	250	0	3
AMORTIZE LOSS ON REFUNDING		930	930	0	4
Subtotal	32,158	46,646	65,080	13,724	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2005 GENERAL OBLIGATION NOTE	0	9,956	8,594	1,362	6
Subtotal	0	9,956	8,594	1,362	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	32,158	56,602	73,674	15,086	

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	104,293	2
Total (Acct. 124):	104,293	
Special Funds (125):		
DEPRECIATION FUND	104,553	3
REVENUE BOND RESERVE FUND	121,613	4
REVENUE BOND SPECIAL REDEMPTION FUND	47,145	5
2005 UTILITY PROJECT BORROWING	20,486	6
Total (Acct. 125):	293,797	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	118,019	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	118,019	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT WATER BILLS PLACED ON TAX ROLL	1,254	15
Total (Acct. 145):	1,254	
Prepayments (165):		
JANUARY 2006 MCO CONTRACT MANAGEMENT INVOICE	8,007	16
JANUARY 2006 EMPLOYEE INSURANCE	201	17
SOFTWARE SERVICES FOR 2006	518	18
Total (Acct. 165):	8,726	

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)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		20
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		21
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	180,990	22
NONE		23
Total (Acct. 253):	180,990	

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)	2,622,241	0	0	0	2,622,241	1
Materials and Supplies	12,485	0	0	0	12,485	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	671,265	0	0	0	671,265	4
Customer Advances for Construction					0	5
Regulatory Liability	186,017	0	0	0	186,017	6
NONE					0	7
Average Net Rate Base	1,777,444	0	0	0	1,777,444	
Net Operating Income	112,302	0	0	0	112,302	8
Net Operating Income as a percent of Average Net Rate Base						
	6.32%	N/A	N/A	N/A	6.32%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	191,045	0	0	0	191,045	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	10,055	0	0	0	10,055	3
Other (specify):						
NONE					0	4
Balance End of Year	180,990	0	0	0	180,990	

FINANCIAL SECTION FOOTNOTES

Bonds (Acct. 221) (Page F-15)

General footnotes

A portion of the revenue bonds was allocated to sewer in 2005 to finance the sewer's portion of a project. As a result, the accrued interest is lower than in prior years.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	486,276	502,606	1
Total Sales of Water	486,276	502,606	
Other Operating Revenues			
Forfeited Discounts (470)	862	749	2
Miscellaneous Service Revenues (471)	126	12	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,720	4,791	6
Total Other Operating Revenues	6,708	5,552	
Total Operating Revenues	492,984	508,158	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	9,152	5,674	7
Pumping Expenses (620-625)	44,943	39,539	8
Water Treatment Expenses (630-635)	102,613	85,116	9
Transmission and Distribution Expenses (640-655)	41,278	47,581	10
Customer Accounts Expenses (901-904)	15,493	14,906	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	27,203	27,001	13
Total Operation and Maintenance Expenses	240,682	219,817	
Other Operating Expenses			
Depreciation Expense (403)	81,198	71,383	14
Amortization Expense (404-407)		0	15
Taxes (408)	58,802	56,203	16
Total Other Operating Expenses	140,000	127,586	
Total Operating Expenses	380,682	347,403	
NET OPERATING INCOME	112,302	160,755	

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	1,066	53,089	121,409	4
Commercial	107	14,344	27,733	5
Industrial	19	220,670	219,313	6
Total Metered Sales to General Customers (461)	1,192	288,103	368,455	
Private Fire Protection Service (462)	16		11,596	7
Public Fire Protection Service (463)	1,211		96,992	8
Other Sales to Public Authorities (464)	18	5,292	9,233	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,437	293,395	486,276	

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)	96,992	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)	96,992	
Forfeited Discounts (470):		
Customer late payment charges	862	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	862	
Miscellaneous Service Revenues (471):		
SUNDRY	126	7
Total Miscellaneous Service Revenues (471)	126	
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	5,720	10
Other (specify): NONE		11
Total Other Water Revenues (474)	5,720	

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)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	8,153	5,641	3
Maintenance of Water Source Plant (605)	999	33	4
Total Source of Supply Expenses	9,152	5,674	
PUMPING EXPENSES			
Operation Labor (620)	2,417	6,847	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	40,461	30,978	7
Operation Supplies and Expenses (623)	561	21	8
Maintenance of Pumping Plant (625)	1,504	1,693	9
Total Pumping Expenses	44,943	39,539	
WATER TREATMENT EXPENSES			
Operation Labor (630)	44,069	26,436	10
Chemicals (631)	55,497	54,703	11
Operation Supplies and Expenses (632)	376	145	12
Maintenance of Water Treatment Plant (635)	2,671	3,832	13
Total Water Treatment Expenses	102,613	85,116	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	0	0	14
Operation Supplies and Expenses (641)	0	3,090	15
Maintenance of Distribution Reservoirs and Standpipes (650)	787	1,155	16
Maintenance of Mains (651)	13,864	21,936	17
Maintenance of Services (652)	12,922	11,023	18
Maintenance of Meters (653)	11,158	8,216	19
Maintenance of Hydrants (654)	2,410	2,161	20
Maintenance of Other Plant (655)	137	0	21
Total Transmission and Distribution Expenses	41,278	47,581	

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)	3,295	3,928	22
Accounting and Collecting Labor (902)	10,729	9,524	23
Supplies and Expenses (903)	1,469	1,454	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	15,493	14,906	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	2,961	2,601	27
Office Supplies and Expenses (921)	2,147	3,959	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	3,791	3,203	30
Property Insurance (924)	10,859	10,023	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	4,442	4,567	33
Regulatory Commission Expenses (928)	300	300	34
Miscellaneous General Expenses (930)	0	35	35
Transportation Expenses (933)	1,091	1,168	36
Maintenance of General Plant (935)	1,612	1,145	37
Total Administrative and General Expenses	27,203	27,001	
Total Operation and Maintenance Expenses	240,682	219,817	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		58,832	56,131	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,813	1,530	2
Net property tax equivalent		57,019	54,601	
Social Security		1,276	1,115	3
PSC Remainder Assessment		507	487	4
Other (specify): NONE			0	5
Total tax expense		58,802	56,203	

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			Calumet				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.205596				3
County tax rate	mills		5.549989				4
Local tax rate	mills		9.122025				5
School tax rate	mills		9.707932				6
Voc. school tax rate	mills		1.862924				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.448466				10
Less: state credit	mills		1.482212				11
Net tax rate	mills		24.966254				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.122025				14
Combined School Tax Rate	mills		11.570856				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.692881				17
Total Tax Rate	mills		26.448466				18
Ratio of Local and School Tax to Total	dec.		0.782385				19
Total tax net of state credit	mills		24.966254				20
Net Local and School Tax Rate	mills		19.533221				21
Utility Plant, Jan. 1	\$	3,295,811	3,295,811				22
Materials & Supplies	\$	12,891	12,891				23
Subtotal	\$	3,308,702	3,308,702				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,308,702	3,308,702				26
Assessment Ratio	dec.		0.910300				27
Assessed Value	\$	3,011,911	3,011,911				28
Net Local & School Rate	mills		19.533221				29
Tax Equiv. Computed for Current Year	\$	58,832	58,832				30
Tax Equivalent per 1994 PSC Report	\$	56,131					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	58,832					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)	22,688		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)	43,746		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	66,434	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	291,290		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	32,582		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	117,037		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,363		20
Total Pumping Plant	445,272	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	56,047		22
Water Treatment Equipment (332)	232,788	363,130	23
Total Water Treatment Plant	288,835	363,130	

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)			22,688	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)			43,746	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	66,434	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			291,290	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			32,582	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			117,037	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,363	20
Total Pumping Plant	0	0	445,272	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			56,047	22
Water Treatment Equipment (332)	139,700		456,218	23
Total Water Treatment Plant	139,700	0	512,265	

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)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	181,056		26
Transmission and Distribution Mains (343)	917,112	5,833	27
Fire Mains (344)	0		28
Services (345)	92,222	1,236	29
Meters (346)	203,888	60,026	30
Hydrants (348)	160,060	18,454	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,554,338	85,549	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	1,488		34
Office Furniture and Equipment (391)	5,645		35
Computer Equipment (391.1)	34,554		36
Transportation Equipment (392)	19,989	8,342	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	9,732		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	1,500		41
Communication Equipment (397)	46,081		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	118,989	8,342	
Total utility plant in service directly assignable	2,473,868	457,021	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,473,868	457,021	

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)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			181,056 26
Transmission and Distribution Mains (343)			922,945 27
Fire Mains (344)			0 28
Services (345)	175		93,283 29
Meters (346)	20,400		243,514 30
Hydrants (348)			178,514 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	20,575	0	1,619,312
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			1,488 34
Office Furniture and Equipment (391)			5,645 35
Computer Equipment (391.1)			34,554 36
Transportation Equipment (392)			28,331 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			9,732 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			1,500 41
Communication Equipment (397)			46,081 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	127,331
Total utility plant in service directly assignable	160,275	0	2,770,614
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	160,275	0	2,770,614

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)	635,543	74,262	27
Fire Mains (344)	0		28
Services (345)	83,127	10,237	29
Meters (346)	0		30
Hydrants (348)	0		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	718,670	84,499	
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	718,670	84,499	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	718,670	84,499	

**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)			709,805 27
Fire Mains (344)			0 28
Services (345)			93,364 29
Meters (346)			0 30
Hydrants (348)			0 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	803,169
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	803,169
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	803,169

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			25,725	25,725	1
February			23,647	23,647	2
March			25,685	25,685	3
April			26,309	26,309	4
May			27,378	27,378	5
June			33,333	33,333	6
July			28,857	28,857	7
August			34,908	34,908	8
September			31,543	31,543	9
October			29,637	29,637	10
November			25,617	25,617	11
December			25,149	25,149	12
Total annual pumpage	0	0	337,788	337,788	
Less: Water sold				293,395	13
Volume pumped but not sold				44,393	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				18,634	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				312	18
Total volume not sold but accounted for				18,946	19
Volume pumped but unaccounted for				25,447	20
Percent of water lost				8%	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.)				1,407	24
Date of maximum: 8/4/2005					25
Cause of maximum:					26
SEASONAL USE					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				373	27
Date of minimum: 11/24/2005					28
Total KWH used for pumping for the year				541,596	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)	
MAIN STREET	Well #1	805	12	351,166	Yes	1
MAIN STREET	Well #2	178	24	1,017,976	Yes	2
WATER STREET	Well #3	185	24	1,108,486	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	BOOSTER 1	BOOSTER 2	BOOSTER 3	1
Location	MAIN STREET	MAIN STREET	WATER STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	PEABODY FLOWAY	PEABODY FLOWAY	LAYNE MEMPHIS	5
Year Installed	1987	1987	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	615	615	690	8
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	U S MOTORS	9 10
Year Installed	1987	1987	1989	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #1	WELL #2	WELL #3	14
Location	MAIN STREET	MAIN STREET	WATER STREET	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE MEMPHIS	GOULDS	GOULDS	18
Year Installed	1968	2000	2000	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	244	707	770	21
Pump Motor or Standby Engine Mfr	U S MOTORS	GENERAL ELECTRIC	GENERAL ELECTRIC	22 23
Year Installed	1992	1989	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	25	40	60	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	GLENVIEW WEST	HORN PARK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1966	1966	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	130	130	6
Total capacity in gallons (actual)	150,000	200,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000	1.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	N	N	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	3,292	0	0	0	3,292	1
P	D	4.000	44	0	0	0	44	2
M	D	6.000	41,605	36	0	0	41,641	3
P	D	6.000	825	0	0	0	825	4
M	D	8.000	14,453	2,224	0	0	16,677	5
P	D	8.000	18,582	0	0	0	18,582	6
M	D	10.000	14,555	0	0	0	14,555	7
P	D	10.000	5,262	0	0	0	5,262	8
P	D	12.000	2,050	0	0	0	2,050	9
P	D	16.000	2,416	0	0	0	2,416	10
Total Within Municipality			103,084	2,260	0	0	105,344	
Total Utility			103,084	2,260	0	0	105,344	

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	915	0	1	0	914	6	1
P	1.000	2	9	0	0	11	8	2
M	1.000	160	0	0	0	160	70	3
M	1.500	24	1	0	0	25	2	4
M	2.000	11	0	0	0	11		5
M	3.000	7	0	0	0	7		6
M	4.000	1	0	0	0	1		7
M	6.000	5	1	0	0	6		8
P	6.000	2	0	0	0	2		9
P	8.000	2	0	0	0	2		10
M	8.000	1	0	0	0	1		11
Total Utility		1,130	11	1	0	1,140	86	

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	365	18	128	0	255	130	1
0.750	1,309	382	162	0	1,529	172	2
1.000	25	1	0	0	26	0	3
1.500	30	7	1	0	36	4	4
2.000	19	1	0	0	20	3	5
3.000	12	0	1	0	11	1	6
4.000	1	0	0	0	1	1	7
6.000	3	0	0	0	3	3	8
Total:	1,764	409	292	0	1,881	314	

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	178	16	1	0	0	60	255	1
0.750	839	46	4	0	3	637	1,529	2
1.000	0	17	2	2	1	4	26	3
1.500	0	21	1	2	1	11	36	4
2.000	0	7	5	5	0	3	20	5
3.000	0	1	4	2	0	4	11	6
4.000	0	0	0	1	0	0	1	7
6.000	0	0	1	0	1	1	3	8
Total:	1,017	108	18	12	6	720	1,881	

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	182	6			188	2
Total Fire Hydrants	182	6	0	0	188	
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:	187
Number of distribution system valves end of year:	448
Number of distribution valves operated during year:	192

WATER OPERATING SECTION FOOTNOTES

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

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

Done

Water Operation & Maintenance Expenses (Page W-05)

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

Account 622 - Fuel or Power Purchased for Pumping - Increased costs due to higher electricity rates and increased consumption during summer months.

Account 630 - Operation Labor - Additional hours spent during 2005 by MCO personnel.

Account 651 - Maintenance of Mains - Less time spent during 2005 by MCO personnel.

Account 653 - Maintenance of Meters - Additional supplies purchased as part of meter replacement project.

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.

Account 332 - Water Treatment Equipment - The increase was due to a water softener upgrade project.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$50,000, please explain.

Account 332 - Water Treatment Equipment - The Utility completed a water softener project in 2005 which resulted in a portion of the old treatment equipment being retired.

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.

Two extension projects were completed during 2005. The National Avenue extension accounted for 1,785 of the main additions and were financed by special assessments levied on benefiting properties. The remaining project was an extension for the City's new DPW garage which was financed by the City.

Water Services (Page W-18)

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

The National Avenue extension project was financed by special assessments levied against benefiting properties based on actual construction costs.

The DPW service was financed by the City and contributed to the Utility.

WATER OPERATING SECTION FOOTNOTES

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
