



3014 (02-02-05)

ANNUAL REPORT

OF

Name: AMERY MUNICIPAL JOINT WATER AND SEWER

Principal Office: 118 CENTER STREET
AMERY, WI 54001-1096

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 JULIE RIEMENSCHNEIDER of
(Person responsible for accounts)

AMERY MUNICIPAL JOINT WATER AND SEWER, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 04/21/2006
(Date)

CITY ADMINISTRATOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: AMERY MUNICIPAL JOINT WATER AND SEWER

Utility Address: 118 CENTER STREET
AMERY, WI 54001-1096

When was utility organized? 2/1/1929

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS JULIE RIEMENSCHNEIDER

Title: CITY ADMINISTRATOR

Office Address:

118 CENTER STREET
AMERY, WI 54001

Telephone: (715) 268 - 7486

Fax Number: (715) 268 - 4870

E-mail Address: amerycit@spacestar.net

Utility employee in charge of correspondence concerning this report:

Name: MRS JULIE RIEMENSCHNEIDER

Title: CITY ADMINISTRATOR

Office Address:

118 CENTER STREET
AMERY, WI 54001

Telephone: (715) 268 - 7486

Fax Number: (715) 268 - 4870

E-mail Address:

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

Name: STEVEN SCHEIDLER

Title: C.P.A.

Office Address: TRACEY AND THOLE, S.C.

502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

IDENTIFICATION AND OWNERSHIP

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

Name: KAY ERICKSON

Title: CHAIRPERSON

Office Address:

118 CENTER STREET
AMERY, WI 54001

Telephone: (715) 268 - 7486

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

Fax Number: (715) 268 - 4870

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

Name: STEVEN SCHEIDLER

Title: C.P.A.

Office Address: TRACEY AND THOLE, S.C.

502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address:

Date of most recent audit report: 5/7/2005

Period covered by most recent audit: 2004

Names and titles of utility management including manager or superintendent:

Name: MR ALLAN MCARTY

Title: UTILITY SUPERINTENDENT

Office Address:

118 CENTER STREET
AMERY, WI 54001

Telephone: (715) 268 - 7486

Fax Number: (715) 268 - 4870

E-mail Address:

Name: MR KEN BAILLARGEON

Title: W.W.T.P. OPERATOR

Office Address:

118 CENTER STREET
AMERY, WI 54001

Telephone: (715) 268 - 7486

Fax Number: (715) 268 - 4870

E-mail Address:

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR RICK DAVIS, MEMBER

MS KAY ERICKSON, CHAIRMAN

MS DIANE TAXDAHL, MEMBER

IDENTIFICATION AND OWNERSHIP

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: 1/1/2000

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:

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)	969,234	922,339	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	564,757	620,768	2
Depreciation Expense (403)	149,155	139,405	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	80,102	58,278	5
Total Operating Expenses	794,014	818,451	
Net Operating Income	175,220	103,888	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	175,220	103,888	
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)	12,796	10,406	10
Miscellaneous Nonoperating Income (421)	71,038	763,616	11
Total Other Income	83,834	774,022	
Total Income	259,054	877,910	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(29,417)	(29,417)	12
Other Income Deductions (426)	76,416	69,574	13
Total Miscellaneous Income Deductions	46,999	40,157	
Income Before Interest Charges	212,055	837,753	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	48,163	52,047	14
Amortization of Debt Discount and Expense (428)	1,089	567	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	35,223	20,393	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	84,475	73,007	
Net Income	127,580	764,746	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,830,164	2,149,918	20
Balance Transferred from Income (433)	127,580	764,746	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	84,500	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)	2,957,744	2,830,164	

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	969,234		969,234	1
Total (Acct. 400):	969,234	0	969,234	
Operation and Maintenance Expense (401-402):				
Derived	564,757		564,757	2
Total (Acct. 401-402):	564,757	0	564,757	
Depreciation Expense (403):				
Derived	149,155		149,155	3
Total (Acct. 403):	149,155	0	149,155	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	80,102		80,102	5
Total (Acct. 408):	80,102	0	80,102	
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:	175,220	0	175,220	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON TEMPORARY INVESTMENTS	5,814	0	5,814	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON ADVANCE TO BIOSOLIDS	6,982	0	6,982 12
Total (Acct. 419):	12,796	0	12,796
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	70,060	70,060 13
Contributed Plant - Sewer	[REDACTED]	978	978 14
NONE	0	0	0 15
Total (Acct. 421):	0	71,038	71,038
TOTAL OTHER INCOME:	12,796	71,038	83,834

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(29,417)	[REDACTED]	(29,417) 16
NONE	0	0	0 17
Total (Acct. 425):	(29,417)	0	(29,417)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	28,720	28,720 18
Depreciation Expense on Contributed Plant - Sewer	[REDACTED]	47,696	47,696 19
NONE	0	0	0 20
Total (Acct. 426):	0	76,416	76,416
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(29,417)	76,416	46,999

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	48,163	[REDACTED]	48,163 21
Total (Acct. 427):	48,163	0	48,163
Amortization of Debt Discount and Expense (428):			
NONE	1,089	[REDACTED]	1,089 22
Total (Acct. 428):	1,089	0	1,089
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 23
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	35,223	[REDACTED]	35,223 24
Total (Acct. 430):	35,223	0	35,223

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 25
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	84,475	0	84,475
NET INCOME:	132,958	(5,378)	127,580
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	446,205	2,383,959	2,830,164 27
Total (Acct. 216):	446,205	2,383,959	2,830,164
Balance Transferred from Income (433):			
Derived	132,958	(5,378)	127,580 28
Total (Acct. 433):	132,958	(5,378)	127,580
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 30
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 32
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	579,163	2,378,581	2,957,744

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	369,886	0	599,348	0	969,234	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.)	2,509				2,509	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	367,377	0	599,348	0	966,725	

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	68,189		68,189	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	121,757		121,757	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	1,454		1,454	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	444		444	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	191,844	0	191,844	

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	1.8	1
Electric		2
Gas		3
Sewer	3	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,735,507	8,640,688	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,453,723	2,230,402	2
Net Utility Plant	6,281,784	6,410,286	
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)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	151,256	244,139	8
Temporary Cash Investments (132)	141,526	137,945	9
Notes Receivable (141)	215,204	233,255	10
Customer Accounts Receivable (142)	224,686	185,891	11
Other Accounts Receivable (143)	9,591	48,566	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	24,561	15,253	14
Materials and Supplies (150)	33,821	30,914	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	800,645	895,963	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	7,343	8,433	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	7,343	8,433	
Total Assets and Other Debits	7,089,772	7,314,682	

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)	1,130,366	1,130,366	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,957,744	2,830,164	23
Total Proprietary Capital	4,088,110	3,960,530	
LONG-TERM DEBT			
Bonds (221)	1,463,699	1,586,277	24
Advances from Municipality (223)	910,000	977,148	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,373,699	2,563,425	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	10,834	142,656	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	10,577	12,574	32
Other Current and Accrued Liabilities (238)	77,043	76,571	33
Total Current and Accrued Liabilities	98,454	231,801	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	529,509	558,926	36
Total Deferred Credits	529,509	558,926	
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	7,089,772	7,314,682	

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	3,917,861	4,722,827	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)	2,608,224	3,159,630	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,403,258	1,564,395	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	4,011,482	4,724,025	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)	602,972	1,055,177	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	290,421	505,153	0	0	13
Total Accumulated Provision	893,393	1,560,330	0	0	
Net Utility Plant	3,118,089	3,163,695	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	551,328	959,916			1,511,244	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	51,764	97,391			149,155	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,130	(2,130)			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	53,894	95,261	0	0	149,155	16
Debits during year						17
Book cost of plant retired	2,250	0			2,250	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	2,250	0	0	0	2,250	25
Balance end of year (110.1)	602,972	1,055,177	0	0	1,658,149	26
Composite Depreciation Rate?	Yes	Yes				27
If yes, what is the rate?	2.09%	3.05%				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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	261,701	457,457			719,158	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	28,720	47,696			76,416	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	28,720	47,696	0	0	76,416	16
Debits during year						17
Book cost of plant retired	0	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)	290,421	505,153	0	0	795,574	26
Composite Depreciation Rate?	Yes	Yes				27
If yes, what is the rate?	2.09%	3.05%				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	<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	29,732	26,799
Sewer utility	4,089	4,115
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	33,821	30,914

**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)				
\$969,000 G.O. PROMISSORY NOTES SERIES 2003A	1,090	428	7,343	1
Total			<u><u>7,343</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,130,366	1
Changes during year (explain):		
NO CHANGES DURING YEAR		2
Balance end of year	<u><u>1,130,366</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)	
Sewage System Bonds Series 1995B	10/25/1995	05/01/2015	3.00%	1,249,627	1
Sewage System Bonds Series 1995A	11/15/1995	05/01/2015	3.00%	214,072	2
Total Bonds (Account 221):				1,463,699	

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)	
Advances (223)					
SERIES 2003 A \$969,000 G.O. PROM. NOTE	08/20/2003	06/01/2013	3.65%	910,000	1
Total for Account 223				910,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	69,494	2
Charged electric department expense		3
Charged sewer department expense	10,608	4
Other (explain):		
NONE		5
Total Accruals and other credits	80,102	
Taxes paid during year:		
County, state and local taxes	65,080	6
Social Security taxes	14,198	7
PSC Remainder Assessment	824	8
Other (explain):		
NONE		9
Total payments and other debits	80,102	
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)					
Sewage Revenue Bonds Series 1995A	1,228	6,982	7,077	1,133	1
Sewage Revenue Bonds Series 1995B	7,236	41,181	41,741	6,676	2
Subtotal	8,464	48,163	48,818	7,809	
Advances from Municipality (223)					
SERIES 2003A G.O. PROMISSORY NOTE	2,877	34,899	35,008	2,768	3
2001 G.O. PROMISSORY NOTE	1,233	324	1,557	0	4
Subtotal	4,110	35,223	36,565	2,768	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	12,574	83,386	85,383	10,577	

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):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
WEST CENTRAL WISCONSIN BIOSOLIDS FACILITY	215,204	4
Total (Acct. 141):	215,204	
Customer Accounts Receivable (142):		
Water	86,289	5
Electric		6
Sewer (Regulated)	138,397	7
Other (specify):		
NONE		8
Total (Acct. 142):	224,686	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
BILLING ADJUSTMENT FROM BIOSOLIDS FACILITY-OVERCHARGE FOR 2005	7,636	11
HOOKUP CHARGE TO NEW UTILITY CUSTOMER	1,955	12
Total (Acct. 143):	9,591	
Receivables from Municipality (145):		
UTILITY ITEMS PLACED ON 2005 TAX ROLL	24,561	13
Total (Acct. 145):	24,561	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	16	16
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	17	17
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	529,509	18
NONE		19
Total (Acct. 253):	529,509	

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)	2,590,516	0	3,159,630	0	5,750,146	1
Materials and Supplies	28,265	0	4,102	0	32,367	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	577,150	0	1,007,546	0	1,584,696	4
Customer Advances for Construction					0	5
Regulatory Liability	206,153	0	338,064	0	544,217	6
NONE					0	7
Average Net Rate Base	1,835,478	0	1,818,122	0	3,653,600	
Net Operating Income	94,642	0	80,578	0	175,220	8
Net Operating Income as a percent of						
Average Net Rate Base	5.16%	N/A	4.43%	N/A	4.80%	

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	211,725	0	347,201	0	558,926	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	11,143	0	18,274	0	29,417	3
Other (specify):						
NONE					0	4
Balance End of Year	200,582	0	328,927	0	529,509	

FINANCIAL SECTION FOOTNOTES

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

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

2005 TAX ROLL ITEMS-THE ENTIRE AMOUNT OF \$24,561 REPRESENTS DELINQUENT CUSTOMER BILLINGS.

BILLING ADJUSTMENT TO BIOSOLIDS FACILITY-THEIR 2005 AUDIT DISCLOSED AN OVERBILLING TO AMERY WATER UTILITY IN AMOUNT OF \$7,636

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	366,221	331,073	1
Total Sales of Water	366,221	331,073	
Other Operating Revenues			
Forfeited Discounts (470)	758	708	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	2,907	15,613	6
Total Other Operating Revenues	3,665	16,321	
Total Operating Revenues	369,886	347,394	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	7,759	4,867	7
Pumping Expenses (620-625)	11,226	11,939	8
Water Treatment Expenses (630-635)	16,225	15,659	9
Transmission and Distribution Expenses (640-655)	37,801	70,079	10
Customer Accounts Expenses (901-904)	10,197	9,519	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	70,778	87,757	13
Total Operation and Maintenance Expenses	153,986	199,820	
Other Operating Expenses			
Depreciation Expense (403)	51,764	42,188	14
Amortization Expense (404-407)		0	15
Taxes (408)	69,494	47,679	16
Total Other Operating Expenses	121,258	89,867	
Total Operating Expenses	275,244	289,687	
NET OPERATING INCOME	94,642	57,707	

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	39,699	130,769	4
Commercial	177	27,587	61,927	5
Industrial	21	12,271	16,999	6
Total Metered Sales to General Customers (461)	1,264	79,557	209,695	
Private Fire Protection Service (462)	14		7,254	7
Public Fire Protection Service (463)	1,281		131,806	8
Other Sales to Public Authorities (464)	17	10,779	17,466	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 2,576	 90,336	 366,221	

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)	131,806	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)	131,806	
Forfeited Discounts (470):		
Customer late payment charges	758	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	758	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,509	10
Other (specify): RECONNECT CHARGES\MISC SERVICE WORK FOR CUSTOMERS	398	11
Total Other Water Revenues (474)	2,907	

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)	35	374	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	454	130	3
Maintenance of Water Source Plant (605)	7,270	4,363	4
Total Source of Supply Expenses	7,759	4,867	
PUMPING EXPENSES			
Operation Labor (620)		101	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	11,226	10,863	7
Operation Supplies and Expenses (623)		975	8
Maintenance of Pumping Plant (625)		0	9
Total Pumping Expenses	11,226	11,939	
WATER TREATMENT EXPENSES			
Operation Labor (630)	444	372	10
Chemicals (631)	12,544	14,080	11
Operation Supplies and Expenses (632)	2,984	910	12
Maintenance of Water Treatment Plant (635)	253	297	13
Total Water Treatment Expenses	16,225	15,659	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)		7,069	14
Operation Supplies and Expenses (641)	777	998	15
Maintenance of Distribution Reservoirs and Standpipes (650)		16,946	16
Maintenance of Mains (651)	23,521	22,929	17
Maintenance of Services (652)	433	7,912	18
Maintenance of Meters (653)	10,618	9,805	19
Maintenance of Hydrants (654)	508	1,189	20
Maintenance of Other Plant (655)	1,944	3,231	21
Total Transmission and Distribution Expenses	37,801	70,079	

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)	2,200	1,670	22
Accounting and Collecting Labor (902)	7,490	7,326	23
Supplies and Expenses (903)	507	523	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	10,197	9,519	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	13,479	15,356	27
Office Supplies and Expenses (921)	4,729	6,298	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	4,975	12,561	30
Property Insurance (924)	9,450	9,426	31
Injuries and Damages (925)	2,485	4,451	32
Employee Pensions and Benefits (926)	24,806	27,013	33
Regulatory Commission Expenses (928)		1,778	34
Miscellaneous General Expenses (930)	7,794	7,751	35
Transportation Expenses (933)	3,060	3,123	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	70,778	87,757	
Total Operation and Maintenance Expenses	153,986	199,820	

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		65,080	43,266	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		849	797	2
Net property tax equivalent		64,231	42,469	
Social Security		4,883	4,852	3
PSC Remainder Assessment		380	358	4
Other (specify): NONE			0	5
Total tax expense		69,494	47,679	

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			Polk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195236				3
County tax rate	mills		3.971350				4
Local tax rate	mills		7.826561				5
School tax rate	mills		8.876623				6
Voc. school tax rate	mills		1.073791				7
Other tax rate - Local	mills		0.245509				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.189070				10
Less: state credit	mills		1.047407				11
Net tax rate	mills		21.141663				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.826561				14
Combined School Tax Rate	mills		9.950414				15
Other Tax Rate - Local	mills		0.245509				16
Total Local & School Tax	mills		18.022484				17
Total Tax Rate	mills		22.189070				18
Ratio of Local and School Tax to Total	dec.		0.812223				19
Total tax net of state credit	mills		21.141663				20
Net Local and School Tax Rate	mills		17.171755				21
Utility Plant, Jan. 1	\$	3,917,861	3,917,861				22
Materials & Supplies	\$	26,799	26,799				23
Subtotal	\$	3,944,660	3,944,660				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,944,660	3,944,660				26
Assessment Ratio	dec.		0.960783				27
Assessed Value	\$	3,789,962	3,789,962				28
Net Local & School Rate	mills		17.171755				29
Tax Equiv. Computed for Current Year	\$	65,080	65,080				30
Tax Equivalent per 1994 PSC Report	\$	42,805					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	65,080					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)	6,026	6,920	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)	198,218		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	204,244	6,920	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	162,698	13,472	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	86,733		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	21,271		20
Total Pumping Plant	270,702	13,472	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,552	5,902	23
Total Water Treatment Plant	7,552	5,902	

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)			12,946	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)			198,218	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	211,164	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			176,170	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			86,733	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			21,271	20
Total Pumping Plant	0	0	284,174	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,454	23
Total Water Treatment Plant	0	0	13,454	

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)	2,413		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	471,211		26
Transmission and Distribution Mains (343)	1,192,032		27
Fire Mains (344)	0		28
Services (345)	148,974		29
Meters (346)	102,952	8,102	30
Hydrants (348)	91,560	3,269	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,009,142	11,371	
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)	2,845		36
Transportation Equipment (392)	6,841		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	13,983		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	57,500		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	81,169	0	
Total utility plant in service directly assignable	2,572,809	37,665	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,572,809	37,665	

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)			2,413 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			471,211 26
Transmission and Distribution Mains (343)			1,192,032 27
Fire Mains (344)			0 28
Services (345)			148,974 29
Meters (346)	1,050		110,004 30
Hydrants (348)	1,200		93,629 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,250	0	2,018,263
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)			2,845 36
Transportation Equipment (392)			6,841 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			13,983 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			57,500 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	81,169
Total utility plant in service directly assignable	2,250	0	2,608,224
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	2,250	0	2,608,224

**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)	316,729	7,350	26
Transmission and Distribution Mains (343)	690,048	35,037	27
Fire Mains (344)	0		28
Services (345)	227,908	3,856	29
Meters (346)	0		30
Hydrants (348)	82,466		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,317,151	46,243	
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)	27,901	11,963	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	27,901	11,963	
Total utility plant in service directly assignable	1,345,052	58,206	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,345,052	58,206	

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)			324,079 26
Transmission and Distribution Mains (343)			725,085 27
Fire Mains (344)			0 28
Services (345)			231,764 29
Meters (346)			0 30
Hydrants (348)			82,466 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,363,394
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)			39,864 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	39,864
Total utility plant in service directly assignable	0	0	1,403,258
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,403,258

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			8,403	8,403	1
February			7,480	7,480	2
March			7,227	7,227	3
April			7,350	7,350	4
May			8,798	8,798	5
June			8,520	8,520	6
July			11,189	11,189	7
August			10,617	10,617	8
September			8,779	8,779	9
October			8,512	8,512	10
November			7,564	7,564	11
December			6,901	6,901	12
Total annual pumpage	0	0	101,340	101,340	
Less: Water sold				90,336	13
Volume pumped but not sold				11,004	14
Volume sold as a percent of volume pumped				89%	15
Volume used for water production, water quality and system maintenance				1,190	16
Volume related to equipment/system malfunction				345	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,535	19
Volume pumped but unaccounted for				9,469	20
Percent of water lost				9%	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.)				7,342	24
Date of maximum: 5/13/2005					25
Cause of maximum:					26
TOWER CONTROLS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				46	27
Date of minimum: 1/5/2005					28
Total KWH used for pumping for the year				124,694	29
If water is purchased: Vendor Name: NOT APPLICABLE					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)	
266 HARRISON AVENUE	#3	400	19	335,000	Yes	1
981 MINNEAPOLIS AVENUE	#4	400	16	335,000	Yes	2

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	#3	#4		1
Location	266 HARRISON AVENUE 981 MINNEAPOLIS AVENUE			2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	GOULDS		5
Year Installed	1974	2004		6
Type	VERTICAL TURBINE	SUBMERSIBLE		7
Actual Capacity (gpm)	612	550		8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	FRANKLIN		10
Year Installed	1974	2004		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	40		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3 NORTH TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1918	1976	2004	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	110	110	110	6
Total capacity in gallons (actual)	65,000	300,000	200,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5400	0.8820	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	281	0	0	0	281	1
M	D	1.000	730	0	0	0	730	2
M	D	1.250	215	0	0	0	215	3
M	D	1.500	380	0	0	0	380	4
M	D	2.000	1,325	0	0	0	1,325	5
M	D	4.000	18,269	0	0	0	18,269	6
M	D	6.000	55,111	0	0	0	55,111	7
M	D	8.000	33,439	0	0	0	33,439	8
M	D	10.000	17,545	0	0	0	17,545	9
M	D	12.000	4,360	0	0	0	4,360	10
Total Within Municipality			131,655	0	0	0	131,655	
Total Utility			131,655	0	0	0	131,655	

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	790	0	0	0	790		1
M	1.000	252	1	0	0	253	74	2
M	1.250	6	1	0	0	7		3
M	1.500	18	0	0	0	18		4
M	2.000	19	0	0	0	19		5
M	3.000	4	0	0	0	4		6
M	4.000	4	0	0	0	4		7
M	6.000	11	0	0	0	11		8
M	8.000	3	0	0	0	3		9
M	12.000	1	0	0	0	1		10
Total Utility		1,108	2	0	0	1,110	74	

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)	
0.750	1,306	72	21	(65)	1,292	50	1
1.000	44	0	0	2	46	5	2
1.250	3	0	0	0	3	1	3
1.500	20	1	0	0	21	1	4
2.000	21	1	0	0	22	5	5
3.000	10	0	0	0	10	4	6
4.000	3	0	0	0	3	3	7
Total:	1,407	74	21	(63)	1,397	69	

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)	
0.750	1,085	103	3	2	0	99	1,292	1
1.000	4	26	7	4	0	5	46	2
1.250	0	3	0	0	0	0	3	3
1.500	0	19	1	0	0	1	21	4
2.000	0	14	3	5	0	0	22	5
3.000	0	6	1	2	0	1	10	6
4.000	0	1	0	2	0	0	3	7
Total:	1,089	172	15	15	0	106	1,397	

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	209	1	1		209	2
Total Fire Hydrants	209	1	1	0	209	
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:	209
Number of distribution system valves end of year:	243
Number of distribution valves operated during year:	218

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

AC640 OPERATION LABOR- ALL LABOR WAS DISTRIBUTED TO MORE SPECIFIC MAINTENANCE ACCOUNTS DURING YEAR

AC 650 MAINTENANCE OF STANDPIPES AND TOWERS-PRIOR YEAR HAD PAINTING AMORTIZATION AND UNUSUAL MAINT. COSTS-NONE INCURRED IN 2005.

AC 652-VERY LITTLE CUSTOMER WORK IN 2005 RELATED TO SERVICES.

AC 923-OUTSIDE SERVICES EMPLOYED-2005 COSTS WERE MINOR ENGINEERING AND SPECIAL ACCOUNTING COSTS.

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.

LOCAL LAKE DISTRICT TAX RATE

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

If Additions, Account 300 (or 300.1), is nonzero, please explain.

XXXX

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

XXX

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

XXXXX

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

---2005 CHARGES TO MAINS IN AMOUNT OF \$35,037 AND NO CHANGES IN STATISTICAL SCHEDULE-ALL COST REPRESENT FINAL ROAD OVERLAY COSTS FROM 2004 MAIN EXTENSION PROJECT-IN 2004 WEATHER COOLED TOO MUCH BEFORE ROADS COULD BE REPAIRED SO FINAL PATCHING DONE IN 2005.

If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.

XXXXXX

Water Services (Page W-18)

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

FINANCING FROM UTILITY RESERVES

Meters (Page W-19)

Explain all reported adjustments.

PER UTILITY SUPERINTENDANT-SMALL METERS LARGE ADJUSTMENT MOST LIKELY FROM METERES METERES WHICH WERE ACTUALLY HELD FOR PARTS IN PRIOR YEARS DISCARDED IN 2005-HE IS CONFIDENT OF THE YEAR END 2005 COUNTS.

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

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	597,879	572,881	1
Total Sewage Operating Revenues	597,879	572,881	
Other Operating Revenues			
Forfeited Discounts (631)	1,469	2,064	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	0	0	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	1,469	2,064	
Total Operating Revenues	599,348	574,945	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	173,718	175,415	8
Maintenance Expenses (831-834)	44,182	52,084	9
Customer Accounting & Collection Expenses (840-843)	9,259	9,059	10
Administrative and General Expenses (850-857)	183,612	184,390	11
Total Operation and Maintenance Expenses	410,771	420,948	
Other Operating Expenses			
Depreciation Expense (403)	97,391	97,217	12
Amortization Expense (404)		0	13
Taxes (408)	10,608	10,599	14
Total Other Operating Expenses	107,999	107,816	
Total Operating Expenses	518,770	528,764	
NET OPERATING INCOME	80,578	46,181	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	23	636	5,092	1
Commercial Revenues	1	481	2,989	2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	24	1,117	8,081	
Measured Service to General Customers (622)				
Residential Revenues	953	37,695	323,029	5
Commercial Revenues	162	27,038	165,854	6
Industrial Revenues	13	11,123	59,302	7
Revenues from Public Authorities	12	7,359	41,613	8
Total Measured Service to General Customers (622)	1,140	83,215	589,798	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	1,164	84,332	597,879	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 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)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1,469	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	1,469	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER 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)	
OPERATION EXPENSES			
Supervision and Labor (820)	90,761	97,676	1
Power and Fuel for Pumping (821)	3,686	3,617	2
Power and Fuel for Aeration Equipment (822)	32,407	33,681	3
Chlorine (823)	8,861	10,443	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	33,954	26,873	8
Transportation Expenses (828)	4,049	3,125	9
Rents (829)		0	10
Total Operation Expenses	173,718	175,415	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	22,206	33,190	11
Maintenance of Collection System Pumping Equipment (832)	1,334	3,164	12
Maintenance of Treatment and Disposal Plant Equipment (833)	14,639	12,021	13
Maintenance of General Plant Structures and Equipment (834)	6,003	3,709	14
Total Maintenance Expenses	44,182	52,084	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	7,059	7,389	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	2,200	1,670	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	9,259	9,059	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	13,447	12,682	19
Office Supplies and Expenses (851)	4,575	5,226	20
Outside Services Employed (852)	85,169	89,100	21
Insurance Expense (853)	17,467	20,311	22
Employees Pensions and Benefits (854)	50,212	43,402	23

SEWER 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)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Regulatory Commission Expenses (855)		1,778	24
Miscellaneous General Expenses (856)	6,342	5,491	25
Rents (857)	6,400	6,400	26
Total Administrative and General Expenses	183,612	184,390	
 Total Operation and Maintenance Expenses	410,771	420,948	

TAXES (ACCT. 408 - SEWER)

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)	
Social Security		9,314	9,165	1
Local and School Tax Equivalent on Meters Charged by Water Department		849	797	2
PSC Remainder Assessment		445	637	3
Other (specify): NONE			0	4
Total tax expense		10,608	10,599	

SEWER 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, 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	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	14,735		6
Collecting Mains and Accessories (313)	367,416		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	382,151	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	108,716		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	108,716	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	36,340		17
Structures and Improvements (331)	531,592		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	498,296		20
Secondary Treatment Equipment (334)	848,515		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	157,286		23
Sludge Treatment and Disposal Equipment (337)	432,250		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	50,202		26

SEWER 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
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			14,735 6
Collecting Mains and Accessories (313)			367,416 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	382,151
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			108,716 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	108,716
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			36,340 17
Structures and Improvements (331)			531,592 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			498,296 20
Secondary Treatment Equipment (334)			848,515 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			157,286 23
Sludge Treatment and Disposal Equipment (337)			432,250 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			50,202 26

**SEWER 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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	2,554,481	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	2,845		32
Transportation Equipment (373)	13,542		33
Other General Equipment (379)	97,895		34
Other Tangible Property (390)	0		35
Total General Plant	114,282	0	
Total utility plant in service directly assignable	3,159,630	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	3,159,630	0	

**SEWER 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)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	2,554,481
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			2,845 32
Transportation Equipment (373)			13,542 33
Other General Equipment (379)			97,895 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	114,282
Total utility plant in service directly assignable	0	0	3,159,630
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	3,159,630

**SEWER 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, 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	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	196,685	1,198	6
Collecting Mains and Accessories (313)	799,584		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	996,269	1,198	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	118,836		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	117,457		20
Secondary Treatment Equipment (334)	190,579		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	28,821		23
Sludge Treatment and Disposal Equipment (337)	99,401		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	11,834		26

SEWER 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
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			197,883 6
Collecting Mains and Accessories (313)			799,584 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	997,467
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			118,836 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			117,457 20
Secondary Treatment Equipment (334)			190,579 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			28,821 23
Sludge Treatment and Disposal Equipment (337)			99,401 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			11,834 26

**SEWER 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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	566,928	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	1,563,197	1,198	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	1,563,197	1,198	

SEWER 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)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	566,928
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	1,564,395
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	1,564,395

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)	
Sewer	2.000	7	0	0	0	7		1
Sewer	3.000	1	0	0	0	1		2
Sewer	4.000	911	1	0	0	912	88	3
Sewer	6.000	126	0	0	0	126		4
Sewer	8.000	3	0	0	0	3		5
Total Utility		1,048	1	0	0	1,049	88	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	2,126	0	0	0	2,126	1
6.000	2,911	0	0	0	2,911	2
8.000	102,621	0	0	0	102,621	3
10.000	5,368	0	0	0	5,368	4
12.000	2,900	0	0	0	2,900	5
Total Utility	115,926	0	0	0	115,926	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-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.

AC 827 OTHER OPERATING S&E--LARGE INCREASES IN WATER QUALITY TESTING COSTS FROM PRIOR YEAR.

AC 831-MAINT OF COLLECTION SYSTEM-2004 INCLUDED MANY PUMP REPAIRS AT LIFT STATIONS-DID NOT HAPPEN IN 2005.

Sewer Services (Page S-11)

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

ADDITONS FINANCED FROM UTILITY RESERVES.
