



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF MUSKEGO WATER PUBLIC UTILITY

Principal Office: W182 S8200 RACINE AVE
P.O. BOX 749
MUSKEGO, WI 53150-0749

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF MUSKEGO WATER PUBLIC UTILITY

Utility Address: W182 S8200 RACINE AVE
P.O. BOX 749
MUSKEGO, WI 53150-0749

When was utility organized? 9/17/1985

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name:

Title:

Office Address:

Telephone: () -

Fax Number:

E-mail Address:

Utility employee in charge of correspondence concerning this report:

Name: SHARON MUELLER

Title: FINANCE SUPERVISOR

Office Address:

W182S8200 RACINE AVE
P.O. BOX 749
MUSKEGO, WI 53150

Telephone: (262) 679 - 5622

Fax Number: (262) 679 - 4106

E-mail Address:

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

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

Name: MR ERIC SCHROEDER

Title: CHAIRMAN

Office Address:

W182S8200 RACINE AVE
P.O. BOX 749
MUSKEGO, WI 53150

Telephone: (262) 679 - 4100

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

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

Name: DONALD N VILIONE

Title: CPA

Office Address: VIRCHOW KRAUSE & COMPANY

115 S 84TH STREET
P.O. BOX 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5424

Fax Number:

E-mail Address: dvilione@virchowkrause.com

Date of most recent audit report: 2/27/2006

Period covered by most recent audit: 1/1/05-12/31/05

Names and titles of utility management including manager or superintendent:

Name: MR. SCOTT KLOSKOWSKI

Title: SUPERINTENDENT

Office Address:

W182S8200 RACINE AVE
P.O. BOX 749
MUSKEGO, WI 53150-0749

Telephone: (262) 679 - 4128

Fax Number:

E-mail Address:

Name of utility commission/committee: PUBLIC UTILITIES COMMITTEE

Names of members of utility commission/committee:

MS EILEEN MADDEN, COMMITTEE MEMBER
MR PATRICK PATTERSON, COMMITTEE MEMBER
MR ERIC SCHROEDER, CHAIRMAN

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: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name: VIRCHOW KRAUSE & COMPANY
115 S 84TH STREET
P.O. BOX 400
MILWAUKEE, WI 53214

Contact Person:

Title:

Telephone: () -

Fax Number: () -

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:

Auditing of Financial Records

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,507,211	1,380,129	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	679,503	636,186	2
Depreciation Expense (403)	109,489	101,753	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	366,543	373,411	5
Total Operating Expenses	1,155,535	1,111,350	
Net Operating Income	351,676	268,779	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	351,676	268,779	
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)	94,690	46,185	10
Miscellaneous Nonoperating Income (421)	3,199,162	2,770,011	11
Total Other Income	3,293,852	2,816,196	
Total Income	3,645,528	3,084,975	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(71,655)	(71,655)	12
Other Income Deductions (426)	303,828	262,478	13
Total Miscellaneous Income Deductions	232,173	190,823	
Income Before Interest Charges	3,413,355	2,894,152	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	217,161	226,003	14
Amortization of Debt Discount and Expense (428)	17,049	16,477	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	97,022	94,368	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	331,232	336,848	
Net Income	3,082,123	2,557,304	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	15,415,522	12,858,218	20
Balance Transferred from Income (433)	3,082,123	2,557,304	21
Miscellaneous Credits to Surplus (434)	8,500	11,472,481	22
Miscellaneous Debits to Surplus--Debit (435)	0	11,472,481	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)	18,506,145	15,415,522	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,507,211		1,507,211	1
Total (Acct. 400):	1,507,211	0	1,507,211	
Operation and Maintenance Expense (401-402):				
Derived	679,503		679,503	2
Total (Acct. 401-402):	679,503	0	679,503	
Depreciation Expense (403):				
Derived	109,489		109,489	3
Total (Acct. 403):	109,489	0	109,489	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	366,543		366,543	5
Total (Acct. 408):	366,543	0	366,543	
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:	351,676	0	351,676	
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 SPECIAL ASSESSMENTS	9,213	0	9,213	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 & DIVIDENDS	85,477	0	85,477 12
Total (Acct. 419):	94,690	0	94,690
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	3,199,162	3,199,162 13
NONE	0	0	0 14
Total (Acct. 421):	0	3,199,162	3,199,162
TOTAL OTHER INCOME:	94,690	3,199,162	3,293,852
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(71,655)	██████████	(71,655) 15
NONE	0	0	0 16
Total (Acct. 425):	(71,655)	0	(71,655)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	303,828	303,828 17
NONE	0	0	0 18
Total (Acct. 426):	0	303,828	303,828
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(71,655)	303,828	232,173
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	217,161	██████████	217,161 19
Total (Acct. 427):	217,161	0	217,161
Amortization of Debt Discount and Expense (428):			
VARIOUS ISSUES	17,049	██████████	17,049 20
Total (Acct. 428):	17,049	0	17,049
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	97,022	██████████	97,022 22
Total (Acct. 430):	97,022	0	97,022

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 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	331,232	0	331,232
NET INCOME:	186,789	2,895,334	3,082,123
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(1,989,447)	17,404,969	15,415,522 25
Total (Acct. 216):	(1,989,447)	17,404,969	15,415,522
Balance Transferred from Income (433):			
Derived	186,789	2,895,334	3,082,123 26
Total (Acct. 433):	186,789	2,895,334	3,082,123
Miscellaneous Credits to Surplus (434):			
PRIOR YEAR TAX EQUIVALENT ADJ	8,500	0	8,500 27
Total (Acct. 434):	8,500	0	8,500
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(1,794,158)	20,300,303	18,506,145

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

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.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,507,211	0	0	0	1,507,211	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	1,507,211	0	0	0	1,507,211	

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	266,807		266,807	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	7,549		7,549	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	274,356	0	274,356	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	6	1
Electric		2
Gas		3
Sewer	0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	26,990,646	23,440,990	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,577,232	3,152,444	2
Net Utility Plant	23,413,414	20,288,546	
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)	278,840	259,437	6
Special Funds (125)	2,009,508	2,011,704	7
Total Other Property and Investments	2,288,348	2,271,141	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	815,789	698,081	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	251,559	246,985	11
Other Accounts Receivable (143)	19,212	18,150	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	27,321	25,610	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,113,881	988,826	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	101,835	107,361	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	24,647	49,153	20
Total Deferred Debits	126,482	156,514	
Total Assets and Other Debits	26,942,125	23,705,027	

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)	543,760	543,760	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	18,506,145	15,415,522	23
Total Proprietary Capital	19,049,905	15,959,282	
LONG-TERM DEBT			
Bonds (221)	4,490,000	4,695,000	24
Advances from Municipality (223)	1,804,773	1,402,904	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	6,294,773	6,097,904	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	49,336	36,840	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	1,770		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	38,458	36,912	32
Other Current and Accrued Liabilities (238)	97,328	86,991	33
Total Current and Accrued Liabilities	186,892	160,743	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	1,410,555	1,487,098	36
Total Deferred Credits	1,410,555	1,487,098	
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	26,942,125	23,705,027	

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	23,440,639	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)	5,287,644	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	21,336,251	0	0	0	3
Utility Plant Purchased or Sold (102)	0				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)	366,751				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	26,990,646	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)	1,359,384	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	2,217,848	0	0	0	13
Total Accumulated Provision	3,577,232	0	0	0	
Net Utility Plant	23,413,414	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)	1,238,424				1,238,424	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	109,489				109,489	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	22,184				22,184	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	131,673	0	0	0	131,673	16
Debits during year						17
Book cost of plant retired	10,713				10,713	18
Cost of removal					0	19
Other debits (specify):						20
EST REG LIAB(253) DOCKET 05-US	0				0	21
	0				0	22
					0	23
					0	24
Total debits	10,713	0	0	0	10,713	25
Balance end of year (110.1)	1,359,384	0	0	0	1,359,384	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)	1,914,020				1,914,020	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	303,828				303,828	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	303,828	0	0	0	303,828	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)	2,217,848	0	0	0	2,217,848	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		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

**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)				
1985-1991B	2,965	428	9,612	1
1998	410	428	410	2
1999	3,280	428	23,640	3
2000	3,227	428	12,461	4
2001	5,521	428	45,835	5
2005	1,646	428	9,877	6
Total			101,835	
Unamortized premium on debt (251)				
NONE		0		7
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	543,760	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>543,760</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)	
2,015,000 WATER REV BONDS	02/17/1999	05/01/2019	4.62%	1,635,000	1
950,000 REVENUE BONDS	01/27/2000	05/13/2013	6.04%	720,000	2
2,300,000 WATER REV BONDS	12/13/2001	12/13/2020	4.89%	2,135,000	3
Total Bonds (Account 221):				4,490,000	

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)	
Advances (223)					
1998	02/01/1998	06/01/2007	4.25%	100,000	1
2005	03/01/2005	03/01/2015	3.34%	600,000	2
1985-1991	12/31/1991	12/31/2011	6.20%	1,104,773	3
Total for Account 223				1,804,773	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	358,043	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	358,043	
Taxes paid during year:		
County, state and local taxes	335,489	6
Social Security taxes	21,103	7
PSC Remainder Assessment	1,337	8
Other (explain):		
FSA FEE	114	9
Total payments and other debits	358,043	
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)					
1999	12,812	76,306	76,870	12,248	1
2000	6,737	39,857	40,425	6,169	2
2001	16,913	100,998	101,485	16,426	3
CONSOLIDATED DEBT	0	0	0	0	4
Subtotal	36,462	217,161	218,780	34,843	
Advances from Municipality (223)					
1985-1991 NOTES	0	78,306	78,306	0	5
1992 NOTES	0			0	6
1993 NOTES	0			0	7
1995 NOTES	0			0	8
1996 NOTES	0			0	9
1998 NOTES	450	5,222	5,400	272	10
1998-1 NOTES	0			0	11
2005 NOTES		13,494	10,151	3,343	12
Subtotal	450	97,022	93,857	3,615	
Other Long-Term Debt (224)					
NONE	0			0	13
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	14
Subtotal	0	0	0	0	
Total	36,912	314,183	312,637	38,458	

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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	230,770	2
REC FROM TAX ROLL	48,070	3
Total (Acct. 124):	278,840	
Special Funds (125):		
OTHER PROPERTY & INVESTMENT RESTRICTED	2,009,508	4
Total (Acct. 125):	2,009,508	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	251,559	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	251,559	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
ACCOUNTS REC NEW BERLIN	1,452	12
A/R - HYDRANT	9,462	13
MISC ACCTS REC	8,298	14
Total (Acct. 143):	19,212	
Receivables from Municipality (145):		
TAX EQUIVALENT - 2004 OVERPAYMENT	8,500	15
DEL WATER USE/PENALTY	18,821	16
Total (Acct. 145):	27,321	
Prepayments (165):		
NONE	0	17
Total (Acct. 165):	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)
Extraordinary Property Losses (182):		
NONE	0	18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
UNAMORTIZED WATER TOWER PAINTING APPROVED 9/7/99	24,647	19
Total (Acct. 183):	24,647	
Payables to Municipality (233):		
NONE	0	20
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	1,289,796	21
OTHER DEFERRRED CREDITS	77,387	22
DEFERRED LEASE REVENUE	32,537	23
DEFERRED CREDITS WATER	10,835	24
Total (Acct. 253):	1,410,555	

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)	5,021,347	0	0	0	5,021,347	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,298,904	0	0	0	1,298,904	4
Customer Advances for Construction					0	5
Regulatory Liability	1,325,623	0	0	0	1,325,623	6
NONE					0	7
Average Net Rate Base	2,396,820	0	0	0	2,396,820	
Net Operating Income	351,676	0	0	0	351,676	8
Net Operating Income as a percent of						
Average Net Rate Base	14.67%	N/A	N/A	N/A	14.67%	

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	1,361,451	0	0	0	1,361,451	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	71,655	0	0	0	71,655	3
Other (specify):						
NONE					0	4
Balance End of Year	1,289,796	0	0	0	1,289,796	

FINANCIAL SECTION FOOTNOTES

Net Utility Plant (Page F-07)

General footnotes

Several projects are included in Construction in progress. A workpaper is available for detail

Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut If End of Year Balance is less than zero, please explain.

The Water utility is waiving the return on investment and the tax equiv to the Sewer utility

Depreciation Expense on Meters Charged to Sewer has related fields in the Taxes schedule and Other Operating Revenues (Water) schedule. If amounts are reported in any one or two of these three fields, but not all three, please explain.

The Water utility is waiving the tax equivilant to the Sewer utility

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

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

Amortization of water tower A/C 183 other def debits account A/C 605.00.00.00.1845. See leter dated 9/7/99 and 2/28/02 File D WCCA-4005 BSM. 2006 will be final year of amortization.

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.

Includes an invoice for a recapture front foot assessment not collected at time of connection to municipal water.
rec from minicipality represents amount due from the tax roll for 2005.
Misc accounts rec include watermain flushing billed to contractors and Waste Management receivable for Well monitoring site at Well #7

Identification and Ownership - Contacts (Page iv)

General footnotes

Sharon Mueller was appointed Finance supervisor in 2006. Sharon performed on an interim basis the duties of the Finance director in 2005.

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

Lyn Gulbins water utility clerk returned to normal duties in 2005,

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,416,731	1,281,856	1
Total Sales of Water	1,416,731	1,281,856	
Other Operating Revenues			
Forfeited Discounts (470)	6,252	7,187	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	76,240	72,743	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	7,988	18,343	6
Total Other Operating Revenues	90,480	98,273	
Total Operating Revenues	1,507,211	1,380,129	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	18,114	3,568	7
Pumping Expenses (620-625)	113,387	89,592	8
Water Treatment Expenses (630-635)	39,301	29,640	9
Transmission and Distribution Expenses (640-655)	157,564	139,698	10
Customer Accounts Expenses (901-904)	31,829	35,547	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	319,308	338,141	13
Total Operation and Maintenance Expenses	679,503	636,186	
Other Operating Expenses			
Depreciation Expense (403)	109,489	101,753	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	366,543	373,411	16
Total Other Operating Expenses	476,032	475,164	
Total Operating Expenses	1,155,535	1,111,350	
NET OPERATING INCOME	351,676	268,779	

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	2,671	234,784	834,967	4
Commercial	227	51,413	155,696	5
Industrial	43	9,563	33,915	6
Total Metered Sales to General Customers (461)	2,941	295,760	1,024,578	
Private Fire Protection Service (462)	52		25,989	7
Public Fire Protection Service (463)	1		328,036	8
Other Sales to Public Authorities (464)	21	11,873	38,128	9
Sales to Irrigation Customers (465)	0		0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0		0	12
 Total Sales of Water	 3,015	 307,633	 1,416,731	

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)	328,036	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	328,036	
Forfeited Discounts (470):		
Customer late payment charges	6,252	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	6,252	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
CELL TOWER LEASE REVENUE	76,240	8
Total Rents from Water Property (472)	76,240	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		10
Other (specify):		
CHICAGO TITLE CLOSING LETTER REV	4,486	11
REV FROM LOCATES	3,502	12
Total Other Water Revenues (474)	7,988	

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)	774	2,003	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	2,794	62	3
Maintenance of Water Source Plant (605)	14,546	1,503	4
Total Source of Supply Expenses	18,114	3,568	
PUMPING EXPENSES			
Operation Labor (620)	45,924	41,530	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	54,225	40,055	7
Operation Supplies and Expenses (623)	1,356	2,130	8
Maintenance of Pumping Plant (625)	11,882	5,877	9
Total Pumping Expenses	113,387	89,592	
WATER TREATMENT EXPENSES			
Operation Labor (630)	10,507	9,773	10
Chemicals (631)	23,289	19,364	11
Operation Supplies and Expenses (632)	681	0	12
Maintenance of Water Treatment Plant (635)	4,824	503	13
Total Water Treatment Expenses	39,301	29,640	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	62,825	45,847	14
Operation Supplies and Expenses (641)	5,993	5,767	15
Maintenance of Distribution Reservoirs and Standpipes (650)	30,038	30,920	16
Maintenance of Mains (651)	22,040	12,342	17
Maintenance of Services (652)	6,853	2,322	18
Maintenance of Meters (653)	6,438	11,721	19
Maintenance of Hydrants (654)	22,669	30,558	20
Maintenance of Other Plant (655)	708	221	21
Total Transmission and Distribution Expenses	157,564	139,698	

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)	2,244	1,902	22
Accounting and Collecting Labor (902)	21,882	29,801	23
Supplies and Expenses (903)	7,703	3,844	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	31,829	35,547	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	84,062	95,368	27
Office Supplies and Expenses (921)	17,461	15,057	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	113,962	127,866	30
Property Insurance (924)	0	0	31
Injuries and Damages (925)	13,071	11,028	32
Employee Pensions and Benefits (926)	73,521	75,253	33
Regulatory Commission Expenses (928)	114	0	34
Miscellaneous General Expenses (930)	7,266	5,805	35
Transportation Expenses (933)	9,851	7,764	36
Maintenance of General Plant (935)	0	0	37
Total Administrative and General Expenses	319,308	338,141	
Total Operation and Maintenance Expenses	679,503	636,186	

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		343,989	344,748	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		343,989	344,748	
Social Security		21,103	26,906	3
PSC Remainder Assessment		1,337	1,663	4
Other (specify): FSA FEE EXPENSE		114	94	5
Total tax expense		366,543	373,411	

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			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.180000				3
County tax rate	mills		1.930000				4
Local tax rate	mills		4.740000				5
School tax rate	mills		9.640000				6
Voc. school tax rate	mills		1.150000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		17.640000				10
Less: state credit	mills		1.230000				11
Net tax rate	mills		16.410000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.740000				14
Combined School Tax Rate	mills		10.790000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.530000				17
Total Tax Rate	mills		17.640000				18
Ratio of Local and School Tax to Total	dec.		0.880385				19
Total tax net of state credit	mills		16.410000				20
Net Local and School Tax Rate	mills		14.447126				21
Utility Plant, Jan. 1	\$	23,440,990	23,440,990				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	23,440,990	23,440,990				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	23,440,990	23,440,990				26
Assessment Ratio	dec.		1.015751				27
Assessed Value	\$	23,810,209	23,810,209				28
Net Local & School Rate	mills		14.447126				29
Tax Equiv. Computed for Current Year	\$	343,989	343,989				30
Tax Equivalent per 1994 PSC Report	\$	196,830					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	343,989					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	29,148	0	1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	29,148	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)	351,461		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	351,461	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	431,054		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	293,320	73,073	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	724,374	73,073	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	12,469		23
Total Water Treatment Plant	12,469	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			29,148	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	29,148	
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)			351,461	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	351,461	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			431,054	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			366,393	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	797,447	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			12,469	23
Total Water Treatment Plant	0	0	12,469	

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)	195,751		26
Transmission and Distribution Mains (343)	1,822,724	355,417	27
Fire Mains (344)	0		28
Services (345)	234,151	4,004	29
Meters (346)	698,474	92,403	30
Hydrants (348)	235,416		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,186,516	451,824	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	235,247		34
Office Furniture and Equipment (391)	19,990		35
Computer Equipment (391.1)	106,628		36
Transportation Equipment (392)	89,218	18,759	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	451,083	18,759	
Total utility plant in service directly assignable	4,755,051	543,656	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,755,051	543,656	

**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)			195,751 26
Transmission and Distribution Mains (343)			2,178,141 27
Fire Mains (344)			0 28
Services (345)			238,155 29
Meters (346)	10,713		780,164 30
Hydrants (348)			235,416 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	10,713	0	3,627,627
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			235,247 34
Office Furniture and Equipment (391)			19,990 35
Computer Equipment (391.1)			106,628 36
Transportation Equipment (392)		(350)	107,627 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	(350)	469,492
Total utility plant in service directly assignable	10,713	(350)	5,287,644
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	10,713	(350)	5,287,644

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)	589,561	24,944	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	589,561	24,944	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	749,316	61,783	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	529,529	32,334	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,278,845	94,117	
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)			614,505 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	614,505
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			811,099 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			561,863 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	1,372,962
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)	600,951		26
Transmission and Distribution Mains (343)	12,088,832	1,837,590	27
Fire Mains (344)	0		28
Services (345)	2,169,438	646,545	29
Meters (346)	0		30
Hydrants (348)	1,703,499	301,929	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	16,562,720	2,786,064	
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	18,431,126	2,905,125	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	18,431,126	2,905,125	

**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)			600,951 26
Transmission and Distribution Mains (343)			13,926,422 27
Fire Mains (344)			0 28
Services (345)			2,815,983 29
Meters (346)			0 30
Hydrants (348)			2,005,428 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	19,348,784
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	21,336,251
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	21,336,251

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			21,239	21,239	1
February			18,533	18,533	2
March			21,397	21,397	3
April			25,422	25,422	4
May			25,604	25,604	5
June			38,926	38,926	6
July			35,858	35,858	7
August			39,226	39,226	8
September			33,205	33,205	9
October			27,554	27,554	10
November			21,281	21,281	11
December			22,130	22,130	12
Total annual pumpage	0	0	330,375	330,375	
Less: Water sold				307,633	13
Volume pumped but not sold				22,742	14
Volume sold as a percent of volume pumped				93%	15
Volume used for water production, water quality and system maintenance				6,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				6,000	19
Volume pumped but unaccounted for				16,742	20
Percent of water lost				5%	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.)				2,531	24
Date of maximum: 6/22/2005					25
Cause of maximum:					26
Drought					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				503	27
Date of minimum: 1/6/2005					28
Total KWH used for pumping for the year				553,637	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)	
WALTER HAGEN DR	WELL #10	362	10	79,000	Yes	1
CHAMPIONS DR	WELL #11	325	12	104,000	Yes	2
LAKEWOOD MEADOWS	WELL #12	400	8	0	Yes	3
JANESVILLE RD	Well #7	260	16	252,000	Yes	4
RACINE AVE BEHIND P.D.	WELL#2	90	12	327,000	Yes	5
ERIN CT	WELL#3	330	10	38,000	Yes	6
BAY LANE	WELL#4	1,350	8	1,500	Yes	7
KRISTEN CT	WELL#5	1,400	8	7,000	Yes	8
ST LEONARDS DR	WELL#6	1,100	8	3,000	Yes	9
FREEDOM SQUARE	WELL#8	327	12	5,000	Yes	10

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 PUMP #1	BOOSTER PUMP #2	BOOSTER PUMP #3	1
Location	S7971 HILLENDALE DR	S7971 HILLENDALE DR	S7971 HILLENDALE DR	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1995	1995	1995	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	250	250	1,000	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	9 10
Year Installed	1995	1995	1995	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	15	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER PUMP 1	BOOSTER PUMP 2	WELL #10	14
Location	S69W16470 OAKHILL TRAIL	S69W16470 OAKHILL TRAIL	WALTER HAGEN CT	15
Purpose	S	S	P	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	AURORA	GRUNDFOS	18
Year Installed	1991	1991	1995	19
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	20
Actual Capacity (gpm)	470	470	550	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	FRANKLIN	22 23
Year Installed	1991	1991	1995	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	10	10	75	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #11	WELL #3	WELL #4	1
Location	CHAMPIONS DR	ERIN CT	BAY LANE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	G.E.	BYRON-JACKSON	5
Year Installed	1997	1999	1976	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	625	175	175	8
Pump Motor or Standby Engine Mfr	US	V.H.S.	FRANKLIN	9 10
Year Installed	1997	1999	1976	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	25	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5	WELL #6	WELL #7	14
Location	KRISTIN CT	ST. LEONARDS DR	COUNTY PARK	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	E.S.P.	GOULD	GOULDS	18
Year Installed	1997	1996	1998	19
Type	SUBMERSIBLE	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	575	175	720	21
Pump Motor or Standby Engine Mfr	E.S.P. INC.	FRANKLIN ELEC	US MOTORS	22 23
Year Installed	1997	1996	1998	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	40	100	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL#12	WELL#2	WELL#8	1
Location	LAKEWOOD-TANS DR	RACINE AVE	11 BRIARGATE LN (NORTH)	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	1121	GOULDS	GRUNDFOS	5
Year Installed	1994	1998	1972	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	10	720	110	8
Pump Motor or Standby Engine Mfr	1121	US MOTORS	FRANKLIN	10
Year Installed	1995	1998	1972	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	60	15	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	C2995	C5223	UNKNOWN	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1995	1986	1994	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	37	137	12	6
Total capacity in gallons (actual)	750,000	250,000	75,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			9
Points of application (wellhouse, central facilities, booster station, other)	OTHER			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000			12
Is a corrosion control chemical used (yes, no)?	N		N	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	6.000	10,773	0	0	0	10,773	1
P	D	6.000	20,426	1,080	0	0	21,506	2
M	D	8.000	17,263	0	0	0	17,263	3
P	D	8.000	110,228	17,806	0	0	128,034	4
P	D	10.000	20,051	0	0	0	20,051	5
M	D	12.000	6,576	0	0	0	6,576	6
P	D	12.000	65,434	2,215	0	0	67,649	7
P	S	12.000	2,500	0	0	0	2,500	8
M	D	16.000	116	0	0	0	116	9
P	D	16.000	34,230	8,107	0	0	42,337	10
P	S	16.000	12,477	0	0	0	12,477	11
Total Within Municipality			300,074	29,208	0	0	329,282	
Total Utility			300,074	29,208	0	0	329,282	

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	1	0	0	0	1		1
M	1.000	2,295	87	0	0	2,382	174	2
M	1.250	609	266	0	0	875	368	3
M	1.500	32	0	0	0	32		4
M	1.750	11	0	0	0	11		5
M	2.000	137	0	0	0	137	46	6
M	4.000	7	0	0	0	7		7
M	6.000	20	1	0	0	21	6	8
M	8.000	5	0	0	0	5	3	9
Total Utility		3,117	354	0	0	3,471	597	

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	3,081	505	170	0	3,416	170	1
0.750	62	10	1	(4)	67	5	2
1.000	55	7	1	0	61	0	3
1.500	24	6	1	(2)	27	0	4
2.000	36	2	0	1	39	0	5
3.000	11	0	0	1	12	0	6
4.000	1	0	0	0	1	0	7
Total:	3,270	530	173	(4)	3,623	175	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,754	116	10	3	2	531	3,416	1
0.750	26	21	7	4	0	9	67	2
1.000	3	26	15	5	0	12	61	3
1.500	0	11	7	3	0	6	27	4
2.000	0	24	5	4	0	6	39	5
3.000	0	1	1	3	7	0	12	6
4.000	0	0	0	1	0	0	1	7
Total:	2,783	199	45	23	9	564	3,623	

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			0	1
Within Municipality	833	90			923	2
Total Fire Hydrants	833	90	0	0	923	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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:	914
Number of distribution system valves end of year:	1,792
Number of distribution valves operated during year:	896

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

General footnotes

metered hydrant users were 31 commercial customers and 1 residential customer in 2005.

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.

(1) Operation labor (600) increased due to the additions of Wells 10, 11 & 12.

(2) Operation supplies & expenses (602) increased due to additions of Wells 10,11 & 12.

(3) Maint of Water (605) increased due to the dry summer. Previous operator of the wells pumped less . Well #8 required repairs in the amount of 9622.70 for pipe & pulling of the pump.

(4) Pumping expenses due to the additional maint of wells 10, 11 & 12 alson with existing wells. Summer 2005 was very dry. Water ban was put into place late Aug 2005.

(5) T&D (640 & 651) labor-Scott felt that time sheets may not have been coded properly and will watch more closely in 2006.

(653) Meter exchanges continued in 2005. Less exchanges done in 2005 vs 2004)

(6) Customer Acct Exp(903) increased due to postage costs for mailing of quarterly bills. Billing was changed from in-house printing of a post card to out sourcing of printing & mailing.

(7) Admin & Gneral Exp (923) water facality plan continued

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

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

Beginning balance on Schedule F-7 reflects sale of truck for \$351.00.

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.

Upgrade to Scada system began in 2005

If Adjustments for any account are nonzero, please explain.

old utility was sold-proceeds split with Sewer utility

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

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

Acquired pump house for well #12-Lakewood Community Well.

Sources of Water Supply - Ground Waters (Page W-13)

General footnotes

lakewood meadows well #12 came on line 9/30/05. not enough time to obtain detail

WATER OPERATING SECTION FOOTNOTES

Reservoirs, Standpipes & Water Treatment (Page W-16)

General footnotes

LAKWOOD MEADOWS ACQUISITION 2005-RECEIVED A RESERVOIR - CONSTRUCTED IN 1994
DNR ID number is unknown and nothing is stamped on tank. Per Scott 3/7/06

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.

THE FOLLOWING DEVELOPER CONTRIBUTIONS WERE MADE TO THE UTILITY IN 2005
ST ANDREWS VILLAGES CONTRBUTIED A TOTAL OF 2331'
LINDALE VILLAS CONTRBUTED A TOTAL OF 2297'
CANDLEWOOD CREEK ADD #1 CONTRBUTED A TOTAL OF 1897'
QUIETWOOD EAST ADD #2 CONTRBUTED A TOTAL OF 672'
CANDLEWOOD VIALLAGES PHASE 2 CONTRIBUTED A TOTAL OF 4256'
RACINE AVE WATER-SALENTINE CONTRIBUTED A TOTAL OF 5988'
KENWOOD PLACE CONTRIBUTED A TOTAL OF 3441'
LAKWOOD MEADOWS COMMUNITY WELL ACQUISITION CONTRIBUTED A TOTAL OF 3952'
AUTO ZONE DEVELOPMENT-(PART OF REDMOND-WALGREENS) CONTRIBUTED A TOTAL OF 283'
ALL WATER MAINS ADDED IN 2005 WERE FINANCED BY DEVELOPERS

Water Services (Page W-18)

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

ALL NEW SERVICES ADDED IN 2005 WERE DEVELOPER CONTRIBUTIONS AS FOLLOWS:
ST ANDREWS CONTIBUTED A TOTAL OF 13
LINDALE VILLAS CONTRIBUTED A TOTAL OF 48
CANDLEWOOD CREEK ADD #1 CONTRIBUTED A TOTAL OF 52
QUIETWOOD EAST ADD #2 CONTRIBUTED A TOTAL OF 16
CANDLEWOOD VILLAGES PHASE 2 CONTRIBUTED A TOTAL OF 82
KENWOOD PLACE CONTRIBUTED A TOTAL OF 41
LAKWOOD MEADOWS COMMUNITY WELL ACQUISITION CONTRIBUTED A TOTAL OF 46-WHICH
37 ARE IN USE

Meters (Page W-19)

Explain all reported adjustments.

Adjusted waterview meter system with actual billing utility inventory.

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

Hydrants and Distribution System Valves (Page W-20)

General footnotes

faxed a copy of the explanation required to gm 2/13/06