



3014 (02-02-05)

ANNUAL REPORT

OF

Name: SPARTA MUNICIPAL WATER DEPARTMENT

Principal Office: 203 WEST OAK STREET
SPARTA, WI 54656

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: SPARTA MUNICIPAL WATER DEPARTMENT

Utility Address: 203 WEST OAK STREET
SPARTA, WI 54656

When was utility organized? 1/1/1895

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS GAIL L CLARK

Title: ACCOUNTING CLERK

Office Address:

203 WEST OAK STREET
P.O. BOX 0
SPARTA, WI 54656

Telephone: (608) 269 - 6530

Fax Number: (608) 269 - 5046

E-mail Address: acctng@ci.sparta.wi.us

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: NORMAN STANEK

Title: CHAIRPERSON

Office Address:

710 JOHN STREET
SPARTA, WI 54656

Telephone: (608) 269 - 8527

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: WILLIAM SHERRY

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: ENGELSON AND ASSOCIATES LTD
3317 MORMON COULEE ROAD
P.O. BOX 785
LACROSSE, WI 54601

Telephone: (800) 500 - 8115

Fax Number: (608) 788 - 3162

E-mail Address:

Date of most recent audit report: 3/20/2006

Period covered by most recent audit: JANUARY THRU DECEMBER, 2005

Names and titles of utility management including manager or superintendent:

Name: MR JORDAN SKIFF

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
203 WEST OAK STREET
SPARTA, WI 54656

Telephone: (608) 269 - 6511

Fax Number: (608) 269 - 5046

E-mail Address:

Name of utility commission/committee: SPARTA MUNICIPAL WATER COMMITTEE

Names of members of utility commission/committee:

- MS KAY BENDER, ALDERMAN
- MR DICK LAXTON, CITIZEN MEMBER
- MR DAVE OLSON, CITIZEN MEMBER
- MR MARK RICHGRUBER, VICE CHAIRPERSON
- MR BRUCE SAVALL, , ALDERMAN
- MR NORMAN STANEK, , CHAIRPERSON
- MR LARRY TICHENOR, , CITIZEN MEMBER

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

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)	1,425,970	1,457,563	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	407,045	364,149	2
Depreciation Expense (403)	270,796	267,476	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	212,485	226,572	5
Total Operating Expenses	890,326	858,197	
Net Operating Income	535,644	599,366	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	535,644	599,366	
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)	15,458	7,997	10
Miscellaneous Nonoperating Income (421)	128,944	15,561	11
Total Other Income	144,402	23,558	
Total Income	680,046	622,924	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(8,500)	(8,500)	12
Other Income Deductions (426)	17,616	16,320	13
Total Miscellaneous Income Deductions	9,116	7,820	
Income Before Interest Charges	670,930	615,104	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	165,814	174,862	14
Amortization of Debt Discount and Expense (428)	33,937	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	11,288	19,115	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	211,039	193,977	
Net Income	459,891	421,127	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,385,172	3,259,998	20
Balance Transferred from Income (433)	459,891	421,127	21
Miscellaneous Credits to Surplus (434)	0	793,777	22
Miscellaneous Debits to Surplus--Debit (435)	84,520	89,730	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)	4,760,543	4,385,172	

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	1,425,970		1,425,970	1
Total (Acct. 400):	1,425,970	0	1,425,970	
Operation and Maintenance Expense (401-402):				
Derived	407,045		407,045	2
Total (Acct. 401-402):	407,045	0	407,045	
Depreciation Expense (403):				
Derived	270,796		270,796	3
Total (Acct. 403):	270,796	0	270,796	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	212,485		212,485	5
Total (Acct. 408):	212,485	0	212,485	
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:	535,644	0	535,644	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
NONE	15,458	0	15,458 11
Total (Acct. 419):	15,458	0	15,458
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		128,694	128,694 12
MISC INCOME RECEIVED	250	0	250 13
Total (Acct. 421):	250	128,694	128,944
TOTAL OTHER INCOME:	15,708	128,694	144,402
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(8,500)		(8,500) 14
Total (Acct. 425):	(8,500)	0	(8,500)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		17,616	17,616 15
NONE	0	0	0 16
Total (Acct. 426):	0	17,616	17,616
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(8,500)	17,616	9,116
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	165,814		165,814 17
Total (Acct. 427):	165,814	0	165,814
Amortization of Debt Discount and Expense (428):			
DISCOUNT ON BONDS	33,937		33,937 18
Total (Acct. 428):	33,937	0	33,937
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	11,288		11,288 20
Total (Acct. 430):	11,288	0	11,288
Other Interest Expense (431):			
Derived	0		0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	211,039	0	211,039
NET INCOME:	348,813	111,078	459,891
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	3,616,114	769,058	4,385,172 23
Total (Acct. 216):	3,616,114	769,058	4,385,172
Balance Transferred from Income (433):			
Derived	348,813	111,078	459,891 24
Total (Acct. 433):	348,813	111,078	459,891
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
2004 NOV/DEC ESTD SALES INCLUDED IN INCOME	83,664	0	83,664 26
PRIOR YEAR AUDIT ADJUSTMENT - AFTER PSC WAS SE	856	0	856 27
Total (Acct. 435)--Debit:	84,520	0	84,520
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,880,407	880,136	4,760,543

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	0	0	0	0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,425,970	0	0	0	1,425,970	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	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	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	1,425,970	0	0	0	1,425,970	

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	261,971		261,971	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	3,489		3,489	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	265,460	0	265,460	

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	4	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	11,460,454	11,147,479	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,752,529	2,467,102	2
Net Utility Plant	8,707,925	8,680,377	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	34,992	34,992	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	34,992	34,992	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)	2,249,516	504,079	8
Temporary Cash Investments (132)	71,482	70,332	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	350,561	340,200	11
Other Accounts Receivable (143)	285	706	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,966	58,495	14
Materials and Supplies (150)	34,593	33,509	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	2,709,403	1,007,321	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	103,820	79,735	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	103,820	79,735	
Total Assets and Other Debits	11,521,148	9,767,433	

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)	1,411,740	1,411,740	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	4,760,543	4,385,172	23
Total Proprietary Capital	6,172,283	5,796,912	
LONG-TERM DEBT			
Bonds (221)	4,685,000	3,265,000	24
Advances from Municipality (223)	411,825	446,323	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	5,096,825	3,711,323	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	8,855	19,008	28
Payables to Municipality (233)	27,564	25,998	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	(10,574)	(9,927)	31
Interest Accrued (237)	36,100	29,700	32
Other Current and Accrued Liabilities (238)	37,100	32,924	33
Total Current and Accrued Liabilities	99,045	97,703	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	152,995	161,495	36
Total Deferred Credits	152,995	161,495	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	11,521,148	9,767,433	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	11,147,479	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)	10,191,374	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,187,986	0	0	0	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant in Process of Reclassification (103)	0	0	0	0	5
Utility Plant Leased to Others (104)	0	0	0	0	6
Property Held for Future Use (105)	0	0	0	0	7
Completed Construction not Classified (106)	0	0	0	0	8
Construction Work in Progress (107)	81,094	0	0	0	9
Utility Plant Acquisition Adjustments (108)	0	0	0	0	10
Other Utility Plant Adjustments (109)	0	0	0	0	11
Total Utility Plant	11,460,454	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)	2,516,576	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	235,953	0	0	0	13
Total Accumulated Provision	2,752,529	0	0	0	
Net Utility Plant	8,707,925	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)	2,248,233				2,248,233	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	270,796				270,796	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	29,382				29,382	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	300,178	0	0	0	300,178	16
Debits during year						17
Book cost of plant retired	31,835				31,835	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	31,835	0	0	0	31,835	25
Balance end of year (110.1)	2,516,576	0	0	0	2,516,576	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)	218,869				218,869	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	17,616				17,616	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				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	17,616	0	0	0	17,616	16
Debits during year						17
Book cost of plant retired	532				532	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	532	0	0	0	532	25
Balance end of year (110.1)	235,953	0	0	0	235,953	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	34,992	0	0	34,992	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	34,992	0	0	34,992	
Less accum. prov. depr. & amort. (122)	34,992	0	0	34,992	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	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	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	0	0	0	0	1
Other	0	0	0	0	0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	34,593	33,509	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	34,593	33,509	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1997 REV-REFINANCED	800	67	8,000	1
1999 MORTGAGE REVENUE DEBT	3,900	325	50,699	2
2005 REVENUE DEBT	4,102	342	45,121	3
Total			103,820	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,411,740	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>1,411,740</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)	
MORTGAGE REVENUE BONDS	07/30/1997	11/01/2016	5.00%	65,000	1
MORTGAGE REVENUE BONDS #3	06/01/1999	11/01/2019	5.00%	2,100,000	2
MORTGAGE REVENUE BONDS #4	09/01/2005	11/01/2016	4.00%	2,520,000	3
Total Bonds (Account 221):				4,685,000	

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)					
ADVANCE FROM SANITATION DEPT	01/01/2003	12/01/2010	0.00%	134,375	1
1996 GO BONDS	11/01/1996	11/01/2016	4.00%	277,450	2
Total for Account 223				411,825	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	(9,927)	1
Accruals:		
Charged water department expense	212,485	2
Charged electric department expense		3
Charged sewer department expense	13,163	4
Other (explain):		
NONE		5
Total Accruals and other credits	225,648	
Taxes paid during year:		
County, state and local taxes	212,601	6
Social Security taxes	12,344	7
PSC Remainder Assessment	1,350	8
Other (explain):		
NONE		9
Total payments and other debits	226,295	
Balance end of year	(10,574)	

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)					
1992 MORTGAGE REVENUE BONDS	0			0	1
1997 REVENUE BONDS	8,887	21,354	29,710	531	2
1999 MORTGAGE REVENUE BOND	18,908	112,231	113,450	17,689	3
2005 REVENUE BONDS		32,229	16,115	16,114	4
Subtotal	27,795	165,814	159,275	34,334	
Advances from Municipality (223)					
1996 GOBONDS(REFINANCED)	1,905	1,154	2,735	324	5
2004 GO BOND		10,134	8,692	1,442	6
Subtotal	1,905	11,288	11,427	1,766	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	29,700	177,102	170,702	36,100	

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):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	350,561	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	350,561	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
MISC BILLING	285	11
Total (Acct. 143):	285	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY - TAXES OVERPAID	(10,574)	12
DUE FROM SEWER	13,540	13
Total (Acct. 145):	2,966	
Prepayments (165):		
NONE	0	14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	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	0	16
Total (Acct. 183):	0	
Payables to Municipality (233):		
PAYROLL DUE MUNICIPALITY	21,448	17
INSURANCE & MISC DUE MUNICIPALITY	6,116	18
Total (Acct. 233):	27,564	
Other Deferred Credits (253):		
Regulatory Liability	152,995	19
NONE	0	20
Total (Acct. 253):	152,995	

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)	10,103,980	0	0	0	10,103,980	1
Materials and Supplies	34,051	0	0	0	34,051	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (110.1)	2,382,404	0	0	0	2,382,404	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	157,245	0	0	0	157,245	6
NONE	0	0	0	0	0	7
Average Net Rate Base	7,598,382	0	0	0	7,598,382	
Net Operating Income	535,644	0	0	0	535,644	8
Net Operating Income as a percent of						
Average Net Rate Base	7.05%	N/A	N/A	N/A	7.05%	

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	161,495	0	0	0	161,495	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	8,500	0	0	0	8,500	3
Other (specify):						
NONE					0	4
Balance End of Year	152,995	0	0	0	152,995	

FINANCIAL SECTION FOOTNOTES

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

General footnotes

(145) Due from Sewer = Joint meter maint invoices due from Sewer at year end

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.

(233) \$21,448 represents Decembers payroll due to City at year end
\$6116 represents Insurance premium for 2005 and misc charges due City at year end

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,379,949	1,415,478	1
Total Sales of Water	1,379,949	1,415,478	
Other Operating Revenues			
Forfeited Discounts (470)	4,209	3,623	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)	41,812	38,462	6
Total Other Operating Revenues	46,021	42,085	
Total Operating Revenues	1,425,970	1,457,563	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	146,077	151,543	8
Water Treatment Expenses (630-635)	45,776	34,721	9
Transmission and Distribution Expenses (640-655)	37,193	32,026	10
Customer Accounts Expenses (901-904)	9,774	9,028	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	168,225	136,831	13
Total Operation and Maintenance Expenses	407,045	364,149	
Other Operating Expenses			
Depreciation Expense (403)	270,796	267,476	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	212,485	226,572	16
Total Other Operating Expenses	483,281	494,048	
Total Operating Expenses	890,326	858,197	
NET OPERATING INCOME	535,644	599,366	

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	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	3,237	177,618	663,607	4
Commercial	379	70,461	171,138	5
Industrial	38	106,208	170,841	6
Total Metered Sales to General Customers (461)	3,654	354,287	1,005,586	
Private Fire Protection Service (462)	38		21,750	7
Public Fire Protection Service (463)	1		272,636	8
Other Sales to Public Authorities (464)	53	44,442	79,977	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	3,746	398,729	1,379,949	

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	NONE	0	0	1
Total		0	0	

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)	272,636	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	0	4
Total Public Fire Protection Service (463)	272,636	
Forfeited Discounts (470):		
Customer late payment charges	4,209	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	4,209	
Miscellaneous Service Revenues (471):		
NONE	0	7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	33,838	10
Other (specify):		
MISC BILLED: METER SETS, SERVICE TURN ONS, METER REPAIRS	7,974	11
Total Other Water Revenues (474)	41,812	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	71,744	68,966	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	58,421	51,238	7
Operation Supplies and Expenses (623)	11,591	9,206	8
Maintenance of Pumping Plant (625)	4,321	22,133	9
Total Pumping Expenses	146,077	151,543	
WATER TREATMENT EXPENSES			
Operation Labor (630)	15,040	13,611	10
Chemicals (631)	14,989	12,392	11
Operation Supplies and Expenses (632)	15,274	7,771	12
Maintenance of Water Treatment Plant (635)	473	947	13
Total Water Treatment Expenses	45,776	34,721	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	16,566	14,183	14
Operation Supplies and Expenses (641)	1,510	1,719	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,220	1,454	16
Maintenance of Mains (651)	980	3,242	17
Maintenance of Services (652)	3,109	2,252	18
Maintenance of Meters (653)	11,484	7,227	19
Maintenance of Hydrants (654)	2,324	1,949	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	37,193	32,026	

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)	2,975	3,080	22
Accounting and Collecting Labor (902)	6,213	5,750	23
Supplies and Expenses (903)	586	198	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	9,774	9,028	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	39,451	37,694	27
Office Supplies and Expenses (921)	10,308	10,918	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	18,683	2,806	30
Property Insurance (924)	17,550	15,215	31
Injuries and Damages (925)	0	0	32
Employee Pensions and Benefits (926)	67,901	57,231	33
Regulatory Commission Expenses (928)	375	1,925	34
Miscellaneous General Expenses (930)	1,704	1,537	35
Transportation Expenses (933)	12,253	9,505	36
Maintenance of General Plant (935)	0	0	37
Total Administrative and General Expenses	168,225	136,831	
Total Operation and Maintenance Expenses	407,045	364,149	

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		211,954	222,526	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		13,163	10,150	2
Net property tax equivalent		198,791	212,376	
Social Security		12,344	12,449	3
PSC Remainder Assessment		1,350	1,747	4
Other (specify): NONE		0	0	5
Total tax expense		212,485	226,572	

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			Monroe				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.213370				3
County tax rate	mills		7.332950				4
Local tax rate	mills		9.068030				5
School tax rate	mills		11.075900				6
Voc. school tax rate	mills		2.391680				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.081930				10
Less: state credit	mills		1.297360				11
Net tax rate	mills		28.784570				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.068030				14
Combined School Tax Rate	mills		13.467580				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.535610				17
Total Tax Rate	mills		30.081930				18
Ratio of Local and School Tax to Total	dec.		0.749141				19
Total tax net of state credit	mills		28.784570				20
Net Local and School Tax Rate	mills		21.563704				21
Utility Plant, Jan. 1	\$	11,147,480	11,147,480				22
Materials & Supplies	\$	33,509	33,509				23
Subtotal	\$	11,180,989	11,180,989				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	11,180,989	11,180,989				26
Assessment Ratio	dec.		0.879100				27
Assessed Value	\$	9,829,207	9,829,207				28
Net Local & School Rate	mills		21.563704				29
Tax Equiv. Computed for Current Year	\$	211,954	211,954				30
Tax Equivalent per 1994 PSC Report	\$	122,103					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	211,954					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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,955	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	496,517	2,370	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	40,919	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	540,391	2,370	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	1,809,510	582	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	357,734	4,738	17
Diesel Pumping Equipment (326)	12,064	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	1,825	0	20
Total Pumping Plant	2,181,133	5,320	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	19,040	0	22
Water Treatment Equipment (332)	345,842	2,219	23
Total Water Treatment Plant	364,882	2,219	

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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	2,955	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	498,887	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	40,919	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	542,761	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	1,810,092	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	1,025	0	361,447	17
Diesel Pumping Equipment (326)	0	0	12,064	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	1,825	20
Total Pumping Plant	1,025	0	2,185,428	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	19,040	22
Water Treatment Equipment (332)	0	0	348,061	23
Total Water Treatment Plant	0	0	367,101	

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)	1,584	0	24
Structures and Improvements (341)	78,068	0	25
Distribution Reservoirs and Standpipes (342)	613,711	0	26
Transmission and Distribution Mains (343)	3,393,264	96,506	27
Fire Mains (344)	0	0	28
Services (345)	647,872	31,610	29
Meters (346)	1,040,357	56,768	30
Hydrants (348)	584,521	10,457	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	6,359,377	195,341	
GENERAL PLANT			
Land and Land Rights (389)	1,831	0	33
Structures and Improvements (390)	265,404	0	34
Office Furniture and Equipment (391)	3,551	0	35
Computer Equipment (391.1)	36,202	623	36
Transportation Equipment (392)	113,299	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	38,947	750	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	77,741	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	33,828	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	570,803	1,373	
Total utility plant in service directly assignable	10,016,586	206,623	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	10,016,586	206,623	

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	0	1,584	24
Structures and Improvements (341)	0	0	78,068	25
Distribution Reservoirs and Standpipes (342)	0	0	613,711	26
Transmission and Distribution Mains (343)	21,049	0	3,468,721	27
Fire Mains (344)	0	0	0	28
Services (345)	5,690	0	673,792	29
Meters (346)	625	0	1,096,500	30
Hydrants (348)	1,523	0	593,455	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	28,887	0	6,525,831	
GENERAL PLANT				
Land and Land Rights (389)	0	0	1,831	33
Structures and Improvements (390)	0	0	265,404	34
Office Furniture and Equipment (391)	0	0	3,551	35
Computer Equipment (391.1)	1,923	0	34,902	36
Transportation Equipment (392)	0	0	113,299	37
Stores Equipment (393)	0	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	39,697	39
Laboratory Equipment (395)	0	0	0	40
Power Operated Equipment (396)	0	0	77,741	41
Communication Equipment (397)	0	0	0	42
SCADA Equipment (397.1)	0	0	0	43
Miscellaneous Equipment (398)	0	0	33,828	44
Other Tangible Property (399)	0	0	0	45
Total General Plant	1,923	0	570,253	
Total utility plant in service directly assignable	31,835	0	10,191,374	
Common Utility Plant Allocated to Water Department	0	0	0	46
Total utility plant in service	31,835	0	10,191,374	

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	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	0	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	0	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	0	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	0	0 1
Franchises and Consents (302)	0	0	0 2
Miscellaneous Intangible Plant (303)	0	0	0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	0 4
Structures and Improvements (311)	0	0	0 5
Collecting and Impounding Reservoirs (312)	0	0	0 6
Lake, River and Other Intakes (313)	0	0	0 7
Wells and Springs (314)	0	0	0 8
Infiltration Galleries and Tunnels (315)	0	0	0 9
Supply Mains (316)	0	0	0 10
Other Water Source Plant (317)	0	0	0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)	0	0	0 12
Structures and Improvements (321)	0	0	0 13
Boiler Plant Equipment (322)	0	0	0 14
Other Power Production Equipment (323)	0	0	0 15
Steam Pumping Equipment (324)	0	0	0 16
Electric Pumping Equipment (325)	0	0	0 17
Diesel Pumping Equipment (326)	0	0	0 18
Hydraulic Pumping Equipment (327)	0	0	0 19
Other Pumping Equipment (328)	0	0	0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	0 21
Structures and Improvements (331)	0	0	0 22
Water Treatment Equipment (332)	0	0	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	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	26
Transmission and Distribution Mains (343)	844,303	85,844	27
Fire Mains (344)	0	0	28
Services (345)	109,909	30,850	29
Meters (346)	0	0	30
Hydrants (348)	105,612	12,000	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	1,059,824	128,694	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	0	0	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	0	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	0	0	
Total utility plant in service directly assignable	1,059,824	128,694	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	1,059,824	128,694	

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	0	0 24
Structures and Improvements (341)	0	0	0 25
Distribution Reservoirs and Standpipes (342)	0	0	0 26
Transmission and Distribution Mains (343)	0	0	930,147 27
Fire Mains (344)	0	0	0 28
Services (345)	532	0	140,227 29
Meters (346)	0	0	0 30
Hydrants (348)	0	0	117,612 31
Other Transmission and Distribution Plant (349)	0	0	0 32
Total Transmission and Distribution Plant	532	0	1,187,986
GENERAL PLANT			
Land and Land Rights (389)	0	0	0 33
Structures and Improvements (390)	0	0	0 34
Office Furniture and Equipment (391)	0	0	0 35
Computer Equipment (391.1)	0	0	0 36
Transportation Equipment (392)	0	0	0 37
Stores Equipment (393)	0	0	0 38
Tools, Shop and Garage Equipment (394)	0	0	0 39
Laboratory Equipment (395)	0	0	0 40
Power Operated Equipment (396)	0	0	0 41
Communication Equipment (397)	0	0	0 42
SCADA Equipment (397.1)	0	0	0 43
Miscellaneous Equipment (398)	0	0	0 44
Other Tangible Property (399)	0	0	0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	532	0	1,187,986
Common Utility Plant Allocated to Water Department	0	0	0 46
Total utility plant in service	532	0	1,187,986

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	0	0	32,687	32,687	1
February	0	0	29,080	29,080	2
March	0	0	31,274	31,274	3
April	0	0	34,249	34,249	4
May	0	0	38,918	38,918	5
June	0	0	47,360	47,360	6
July	0	0	55,599	55,599	7
August	0	0	43,638	43,638	8
September	0	0	36,506	36,506	9
October	0	0	35,922	35,922	10
November	0	0	31,663	31,663	11
December	0	0	33,614	33,614	12
Total annual pumpage	0	0	450,510	450,510	
Less: Water sold				398,729	13
Volume pumped but not sold				51,781	14
Volume sold as a percent of volume pumped				89%	15
Volume used for water production, water quality and system maintenance				5,482	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				5,482	19
Volume pumped but unaccounted for				46,299	20
Percent of water lost				10%	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.)				2,631	24
Date of maximum: 6/11/2005					25
Cause of maximum:					26
WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				633	27
Date of minimum: 1/8/2005					28
Total KWH used for pumping for the year				821,457	29
If water is purchased: Vendor Name: NONE					30
Point of Delivery: NONE					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)	
1221 N CHESTER STREET	2	165	12	720	Yes	1
1221 N CHESTER STREET	4	185	16	568	Yes	2
1211 W MAIN STREET	6	216	16	734	Yes	3
1211 TOWER ROAD	7	260	16	936	Yes	4
1512 EAST MONTGOMERY STREET	8	75	24	1,152	Yes	5
920 STANDARD DRIVE	9	275	20	1,260	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 2	WELL 4	WELL 6	1
Location	1221 N CHESTER	1221 N CHESTER	1211 W MAIN ST	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE	LAYNE	GOULDS	5
Year Installed	1923	1939	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	395	510	8
Pump Motor or Standby Engine Mfr	GE	US	GE	9 10
Year Installed	1990	1939	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 7	WELL 8	WELL 9	14
Location	1211 TOWER ROAD	1512 E MONTGOMERY ST	920 STANDARD DR	15
Purpose	P	P	P	16
Destination	R	R	R	17
Pump Manufacturer	GOULDS	LAYNE	SIMMONS	18
Year Installed	1998	1982	1991	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	650	800	875	21
Pump Motor or Standby Engine Mfr	GE	US	US	22 23
Year Installed	1998	1982	1991	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	75	100	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	A	B	C	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	R	ET	3
Year constructed	1910	1961	1991	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)	435,000	600,000	600,000	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)	GRAVITY	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	4.7000	100.0000	100.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	560	0	0	0	560	1
M	D	1.250	12	0	0	0	12	2
M	D	1.500	177	0	0	0	177	3
M	D	2.000	1,304	0	0	0	1,304	4
M	D	4.000	30,044	0	1,871	0	28,173	5
P	D	4.000	0	0	0	0	0	6
M	D	6.000	80,755	1,100	300	0	81,555	7
M	D	8.000	116,991	3,996	25	0	120,962	8
M	D	10.000	24,549	0	0	0	24,549	9
M	D	12.000	36,514	0	0	0	36,514	10
Total Within Municipality			290,906	5,096	2,196	0	293,806	
Total Utility			290,906	5,096	2,196	0	293,806	

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	629	0	33	0	596	0	1
M	1.000	2,402	76	1	0	2,477	0	2
M	1.250	18	2	2	0	18	0	3
M	1.500	22	1	1	10	32	0	4
M	2.000	36	0	0	0	36	0	5
M	4.000	7	0	0	0	7	0	6
M	6.000	18	2	0	0	20	0	7
M	8.000	4	2	0	0	6	0	8
Total Utility		3,136	83	37	10	3,192	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,509	63	22	0	3,550	535	1
0.750	42	0	0	0	42	9	2
1.000	74	1	2	0	73	13	3
1.500	43	0	0	0	43	11	4
2.000	40	0	0	0	40	11	5
3.000	17	1	0	0	18	6	6
4.000	12	0	0	0	12	6	7
6.000	6	0	0	0	6	6	8
8.000	6	1	1	0	6	6	9
Total:	3,749	66	25	0	3,790	603	

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	3,234	230	9	18	0	59	3,550	1
0.750	2	30	4	2	0	4	42	2
1.000	1	56	6	7	0	3	73	3
1.500	0	29	4	4	0	6	43	4
2.000	0	21	12	3	0	4	40	5
3.000	0	8	1	6	0	3	18	6
4.000	0	5	1	2	0	4	12	7
6.000	0	0	1	5	0	0	6	8
8.000	0	0	0	6	0	0	6	9
Total:	3,237	379	38	53	0	83	3,790	

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	0	0	1
Within Municipality	439	9	2	0	446	2
Total Fire Hydrants	439	9	2	0	446	
Flushing Hydrants						
	0	0	0	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:	439
Number of distribution system valves end of year:	501
Number of distribution valves operated during year:	226

WATER OPERATING SECTION FOOTNOTES

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

General footnotes

(462) Note 2004 was miss stated at 32 Ave customers for Private Fire, should be 35.

(463) please note 2004 report stated 35 Average customers for Public fire, it should have shown 1.

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

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

Done

Water Operation & Maintenance Expenses (Page W-05)

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

(625) \$17,811 decrease due to no well rehabs done in 2005 - 2004 rehabs on well 7&8.

(632) \$7503 increase due to more water samples done through Davy Labs

(923) \$15,876 increase due to EDA grand admin fee (\$5520) & MSA EDA services (\$7346).

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.

Due to rounding

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.

6" (M) 1100' main added during the addition of DeWitt Street - paid for by developer - St Joseph Equipment

8" (M) 1760' main added during the extension of service to River Trail Addition - paid for by developer - Evenson & Co.

8" (M) 2236' main added during the reconstruction project for Central Ave and Jefferson - paid for with available funds.

If Mains Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

4" (M) main 1,871' retired = removed from Jefferson & Central Street Reconstruction project.

6" (M) main 300' retired during Jefferson Street reconstruction

8" (M) main 25' retired during Central Street reconstruction

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

Explain all reported Adjustments.

1.5" adjustment = services were installed by contractor but not included in our count.

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

1" (M) - 76 services added = 37 during Jefferson & Central reconstruction project (paid for with funds available); 15 added by the developer of DeWitt Street (paid by St. Joseph Equipment); 24 added by the developer of River Trails addition (paid for by Evenson & Co.)

1 1/4" (M) - 2 services added during Jefferson & Central reconstruction project (paid for with funds available).

1 1/5" (M) - 1 service added to 3125 Riley Road - Sink Factory (paid for by the developer).

6" (M) - 1 service added to 3125 Riley - Sink Factory (paid for by developer); 1 service added to 1204 Roberts Rd - McPherson (paid for by Developer).

8" (M) - 1 service added to 2601 Riley Rd - Country Hearth (paid for by developer); 1 service added to 1065 Maple Ave - Multi Stack (paid for by developer).

If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

3/4" (M) services - 33 retired during reconstruction project for Jefferson and Central Ave.

1" (M) services - 1 retired during Jefferson reconstruction project.

1 1/4" (M) services - 2 retired during Jefferson reconstruction project.

1 1/2" (M) service - 1 removed during developer addition

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

Sparta Water Utility does not keep track of services not being used. We have records of lots with services but we do not count them.

Meters (Page W-19)

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

1" or smaller meters are replaced every 10 years

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 - tested yearly

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

All tested