



3013 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF WEST BEND WATER UTILITY

Principal Office: 1115 S. MAIN STREET
WEST BEND, WI 53095

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 WEST BEND WATER UTILITY

Utility Address: 1115 S. MAIN STREET
WEST BEND, WI 53095

When was utility organized? 12/1/1908

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR TERRANCE H. KIEKHAEFER

Title: PUBLIC WORKS DIRECTOR

Office Address:

1115 SOUTH MAIN STREET
WEST BEND, WI 53095

Telephone: (262) 335 - 5040

Fax Number: (262) 335 - 5032

E-mail Address: wbwu@ci.west-bend.wi.us

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

Name: MR. DOUG BADE

Title: COUNCIL PRESIDENT

Office Address:

1115 S MAIN STREET
WEST BEND, WI 53095

Telephone: (262) 335 - 5111

Fax Number:

E-mail Address:

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:

Title:

Office Address: VIRCHOW KRAUSE & COMPANY, LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 240 - 6622

Fax Number: (608) 249 - 2310

E-mail Address:

Date of most recent audit report: 3/17/2006

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

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR TERRANCE H KIEKHAEFER

Title: PUBLIC WORKS DIRECTOR

Office Address:

1115 SOUTH MAIN STREET
WEST BEND, WI 53095

Telephone: (262) 335 - 5040

Fax Number: (262) 335 - 5032

E-mail Address: wbwu@ci.west-bend.wi.us

Name of utility commission/committee: N/A - City Council is governing body

Names of members of utility commission/committee:

MR DOUG BADE, COUNCIL PRESIDENT

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:

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)	3,989,414	3,830,446	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,340,119	2,146,294	2
Depreciation Expense (403)	612,001	571,293	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	482,896	496,623	5
Total Operating Expenses	3,435,016	3,214,210	
Net Operating Income	554,398	616,236	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	554,398	616,236	
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)	46,843	36,512	10
Miscellaneous Nonoperating Income (421)	987,751	309,050	11
Total Other Income	1,034,594	345,562	
Total Income	1,588,992	961,798	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(48,396)	(101,496)	12
Other Income Deductions (426)	202,092	191,422	13
Total Miscellaneous Income Deductions	153,696	89,926	
Income Before Interest Charges	1,435,296	871,872	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	107,813	86,193	14
Amortization of Debt Discount and Expense (428)	16,607	12,490	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	84,820	100,455	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	16,592	0	19
Total Interest Charges	192,648	199,138	
Net Income	1,242,648	672,734	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	15,620,137	14,947,403	20
Balance Transferred from Income (433)	1,242,648	672,734	21
Miscellaneous Credits to Surplus (434)	530,988	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	17,393,773	15,620,137	

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	3,989,414		3,989,414	1
Total (Acct. 400):	3,989,414	0	3,989,414	
Operation and Maintenance Expense (401-402):				
Derived	2,340,119		2,340,119	2
Total (Acct. 401-402):	2,340,119	0	2,340,119	
Depreciation Expense (403):				
Derived	612,001		612,001	3
Total (Acct. 403):	612,001	0	612,001	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	482,896		482,896	5
Total (Acct. 408):	482,896	0	482,896	
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:	554,398	0	554,398	
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):			
INVESTMENT INCOME	46,843	0	46,843 11
Total (Acct. 419):	46,843	0	46,843
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	987,751	987,751 12
NONE	0	0	0 13
Total (Acct. 421):	0	987,751	987,751
TOTAL OTHER INCOME:	46,843	987,751	1,034,594
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(74,946)	[REDACTED]	(74,946) 14
ADJUSTMENT PER PSC 6380-WR-111	26,550	0	26,550 15
Total (Acct. 425):	(48,396)	0	(48,396)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	202,092	202,092 16
NONE	0	0	0 17
Total (Acct. 426):	0	202,092	202,092
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(48,396)	202,092	153,696
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	107,813	[REDACTED]	107,813 18
Total (Acct. 427):	107,813	0	107,813
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT ISSUANCE COSTS	16,607	[REDACTED]	16,607 19
Total (Acct. 428):	16,607	0	16,607
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	84,820	[REDACTED]	84,820 21
Total (Acct. 430):	84,820	0	84,820

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
INTEREST CHARRGED TO CONSTRUCTION	16,592		16,592 23
Total (Acct. 432):	16,592	0	16,592
TOTAL INTEREST CHARGES:	192,648	0	192,648
NET INCOME:	456,989	785,659	1,242,648
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	7,308,259	8,311,878	15,620,137 24
Total (Acct. 216):	7,308,259	8,311,878	15,620,137
Balance Transferred from Income (433):			
Derived	456,989	785,659	1,242,648 25
Total (Acct. 433):	456,989	785,659	1,242,648
Miscellaneous Credits to Surplus (434):			
PER PSC ADJUSTMENT 6380-WR-111	530,988	0	530,988 26
Total (Acct. 434):	530,988	0	530,988
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	8,296,236	9,097,537	17,393,773

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 and 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	3,989,414	0	0	0	3,989,414	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	881				881	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	3,988,533	0	0	0	3,988,533	

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	805,295		805,295	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	135,241		135,241	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	940,536	0	940,536	

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	18	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 (101-107)	32,061,794	29,573,072	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,559,401	6,778,540	2
Net Utility Plant	24,502,393	22,794,532	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	24,502,393	22,794,532	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	1,570,000	1,635,000	7
Other Investments (124)	443,951	488,516	8
Special Funds (125-128)	1,129,629	922,473	9
Total Other Property and Investments	3,143,580	3,045,989	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	11,920	11,016	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0		12
Temporary Cash Investments (136)	301,789	831,162	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	750,856	697,805	15
Other Accounts Receivable (143)	109,790	3,020	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	293,898	284,380	18
Materials and Supplies (151-163)	37,579	43,025	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,505,832	1,870,408	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	90,795	72,087	24
Other Deferred Debits (182-186)	429,963	378,213	25
Total Deferred Debits	520,758	450,300	
Total Assets and Other Debits	29,672,563	28,161,229	

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)	3,410,263	3,195,335	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	17,393,773	15,620,137	28
Total Proprietary Capital	20,804,036	18,815,472	
LONG-TERM DEBT			
Bonds (221-222)	4,740,000	4,075,000	29
Advances from Municipality (223)	1,558,276	1,921,972	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	6,298,276	5,996,972	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	90,938	165,876	33
Payables to Municipality (233)	321,522	258,127	34
Customer Deposits (235)	16,585		35
Taxes Accrued (236)	438,562	653,879	36
Interest Accrued (237)	68,067	63,273	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	152,262	151,320	41
Total Current and Accrued Liabilities	1,087,936	1,292,475	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	1,482,315	2,056,310	44
Total Deferred Credits	1,482,315	2,056,310	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	29,672,563	28,161,229	

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	29,573,072	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)	19,703,205	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	11,392,090	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)	163,113				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	803,386				9
Total Utility Plant	32,061,794	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 (111.1)	5,491,110	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,068,291	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	7,559,401	0	0	0	
Net Utility Plant	24,502,393	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

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 (111.1)	4,372,657				4,372,657	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	612,001				612,001	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	59,760				59,760	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	48,742				48,742	10
Other credits (specify):						11
Adjustments for 6380-WR-111	530,988				530,988	12
					0	13
					0	14
					0	15
Total credits	1,251,491	0	0	0	1,251,491	16
Debits during year						17
Book cost of plant retired	97,830				97,830	18
Cost of removal	35,208				35,208	19
Other debits (specify):						20
	0				0	
					0	
					0	23
					0	24
Total debits	133,038	0	0	0	133,038	25
Balance end of year (111.1)	5,491,110	0	0	0	5,491,110	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

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 (111.1)	2,405,883				2,405,883	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	202,092				202,092	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				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	202,092	0	0	0	202,092	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	8,696				8,696	19
Other debits (specify):						20
Adjustment for 6380-wr-111	530,988				530,988	
					0	
					0	23
					0	24
Total debits	539,684	0	0	0	539,684	25
Balance end of year (111.1)	2,068,291	0	0	0	2,068,291	26

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 (151)					0	0
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	37,579	43,025
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	37,579	43,025

**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)				
1998 DEBT ISSUE	2,650	428	3,124	1
1999 DEBT ISSUE	1,100	428	8,446	2
2000 DEBT ISSUE	3,020	428	6,537	3
2001 DEBT ISSUE	5,588	428	33,526	4
2004 DEBT ISSUE	900	428	7,197	5
2005 DEBT ISSUE	3,350	428	31,965	6
Total			90,795	
Unamortized premium on debt (251)				
NONE				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	3,195,335	1
Changes during year (explain):		
CURRENT YEAR PLANT ADDITIONS FINANCED BY TIF	214,928	2
Balance end of year	<u>3,410,263</u>	

BONDS (ACCTS. 221 AND 222)

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)	
1998 Revenue Bonds	03/01/1998	03/01/2008	4.40%	530,000	1
1999 REVENUE BONDS	03/01/1999	03/01/2019	4.54%	2,120,000	2
2000 REVENUE BONDS	04/01/2000	03/01/2010	4.83%	485,000	3
2001 REVENUE BONDS	04/01/2001	03/01/2012	4.30%	555,000	4
2005 REVENUE BONDS	04/01/2005	03/01/2014	3.75%	1,050,000	5
Total Bonds (Account 221):				4,740,000	
Total Reacquired Bonds (Account 222)				0	6

Net amount of bonds outstanding December 31: 4,740,000

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)					
2002 G.O. NOTES	12/31/2002	04/01/2007	3.38%	380,659	1
2003 G.O. REFUNDING	04/01/2003	04/01/2012	3.00%	129,752	2
2004 G.O. NOTES	03/01/2004	03/01/2014	3.25%	325,000	3
2001 G.O. REFUNDING	12/31/2001	02/01/2010	4.05%	722,865	4
Total for Account 223				<u>1,558,276</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	653,879	1
Accruals:		
Charged water department expense	490,496	2
Charged electric department expense		3
Charged sewer department expense	10,706	4
Other (explain):		
NONE		5
Total Accruals and other credits	501,202	
Taxes paid during year:		
County, state and local taxes	653,879	6
Social Security taxes	59,223	7
PSC Remainder Assessment	3,417	8
Other (explain):		
NONE		9
Total payments and other debits	716,519	
Balance end of year	438,562	

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)					
1998 Revenue Bonds	10,293	25,255	27,505	8,043	1
2001 REVENUE BONDS	9,030	25,188	25,949	8,269	2
1999 REVENUE BONDS	8,893	25,630	26,050	8,473	3
2005 REVENUE BONDS		31,740	17,313	14,427	4
Subtotal	28,216	107,813	96,817	39,212	
Advances from Municipality (223)					
NONE	0			0	5
2000 REVENUE BONDS	9,543	25,160	26,548	8,155	6
2001 G.O. REFUNDING	17,179	34,530	37,576	14,133	7
2003 G.O. NOTES	1,322	4,700	4,893	1,129	8
2002 GO NOTES	3,612	10,926	12,101	2,437	9
2004 GO NOTES	3,401	9,504	9,904	3,001	10
Subtotal	35,057	84,820	91,022	28,855	
Other Long-Term Debt (224)					
NONE	0			0	11
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	12
Subtotal	0	0	0	0	
Total	63,273	192,633	187,839	68,067	

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):		
ADVANCE TO TIF	1,570,000	1
Total (Acct. 123):	1,570,000	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	443,951	2
Total (Acct. 124):	443,951	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	207,500	4
Total (Acct. 126):	207,500	
Other Special Funds (128):		
BOND REDEMPTION ACCOUNT	393,669	5
CONSTRUCTION ACCOUNT	192,070	6
BOND RESERVE ACCOUNT	336,390	7
Total (Acct. 128):	922,129	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	750,856	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	750,856	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		

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 Accounts Receivable (143):		
MISCELLANEOUS BILLINGS	109,790	17
Total (Acct. 143):	109,790	
Receivables from Municipality (145):		
FROM MUNICIPALITY FOR LABOR, BENEFITS, JOINT METERING	245,797	18
FROM TIF FOR CAPITAL ADDITIONS	48,101	19
Total (Acct. 145):	293,898	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
PRELIMINARY SURVEY AND INVESTIGATION	429,963	22
Total (Acct. 183):	429,963	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO TIF	76,335	26
DUE TO CITY FOR VARIOUS OPERATING ITEMS	245,123	27
DUE TO SEWER FOR OPERATING ITEMS	64	28
Total (Acct. 233):	321,522	
Other Deferred Credits (253):		
Regulatory Liability	1,349,037	29
ACCRUED COMPENSATED ABSENCES	133,278	30
Total (Acct. 253):	1,482,315	

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)	19,039,700	0	0	0	19,039,700	1
Materials and Supplies	40,302	0	0	0	40,302	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	4,931,883	0	0	0	4,931,883	4
Customer Advances for Construction					0	5
Regulatory Liability	1,638,729	0	0	0	1,638,729	6
NONE					0	7
Average Net Rate Base	12,509,390	0	0	0	12,509,390	
Net Operating Income	554,398	0	0	0	554,398	8
Net Operating Income as a percent of						
Average Net Rate Base	4.43%	N/A	N/A	N/A	4.43%	

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	1,928,421	0	0	0	1,928,421	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	74,946	0	0	0	74,946	3
Other (specify):						
PER PSC ADJUSTMENT 6380-WR-111	504,438				504,438	4
Balance End of Year	1,349,037	0	0	0	1,349,037	

FINANCIAL SECTION FOOTNOTES

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 143 - Miscellaneous receivables are for charges billed for water installations.

Account 145 & 233 - Descriptions noted on page F-19

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	3,797,933	3,628,248	1
Total Sales of Water	3,797,933	3,628,248	
Other Operating Revenues			
Forfeited Discounts (470)	42,961	41,844	2
Miscellaneous Service Revenues (471)	0	400	3
Rents from Water Property (472)	105,537	117,751	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	42,983	42,203	6
Total Other Operating Revenues	191,481	202,198	
Total Operating Revenues	3,989,414	3,830,446	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	116,337	78,013	7
Pumping Expenses (620-633)	338,319	293,618	8
Water Treatment Expenses (640-652)	140,418	173,820	9
Transmission and Distribution Expenses (660-678)	790,426	684,925	10
Customer Accounts Expenses (901-905)	86,357	79,616	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	868,262	836,302	13
Total Operation and Maintenance Expenses	2,340,119	2,146,294	
Other Operating Expenses			
Depreciation Expense (403)	612,001	571,293	14
Amortization Expense (404-407)		0	15
Taxes (408)	482,896	496,623	16
Total Other Operating Expenses	1,094,897	1,067,916	
Total Operating Expenses	3,435,016	3,214,210	
NET OPERATING INCOME	554,398	616,236	

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	9,968	571,617	1,955,012	4
Commercial	799	262,121	674,748	5
Industrial	77	94,420	169,629	6
Total Metered Sales to General Customers (461)	10,844	928,158	2,799,389	
Private Fire Protection Service (462)	296		120,086	7
Public Fire Protection Service (463)	10,967		767,985	8
Other Sales to Public Authorities (464)	63	45,501	110,473	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	22,170	973,659	3,797,933	

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)	767,985	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	767,985	
Forfeited Discounts (470):		
Customer late payment charges	42,361	5
Other (specify):		
MISCELLANEOUS SERVICE REVENUES	600	6
Total Forfeited Discounts (470)	42,961	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENTAL OF WATER TOWERS TO CELLULAR COMPANIES	105,537	8
Total Rents from Water Property (472)	105,537	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	37,429	10
Other (specify):		
CONNECTION FEES	3,500	11
BULK WATER SALES AND MISCELANEOUS REVENUE	2,054	12
Total Other Water Revenues (474)	42,983	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	513	509	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	115,824	77,504	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	116,337	78,013	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	3,583	2,084	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	148,226	131,108	17
Pumping Labor and Expenses (624)	18,353	17,944	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	32,371	29,157	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)	2,405	2,436	22
Maintenance of Structures and Improvements (631)	37,719	15,670	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	95,662	95,219	25
Total Pumping Expenses	338,319	293,618	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	709	982	26
Chemicals (641)	95,183	83,136	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	19,140	17,688	28
Miscellaneous Expenses (643)	451	784	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)	118	182	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)	24,817	71,048	33
Total Water Treatment Expenses	140,418	173,820	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	39	36	34
Storage Facilities Expenses (661)	7,284	3,552	35
Transmission and Distribution Lines Expenses (662)		0	36
Meter Expenses (663)	14,413	11,901	37
Customer Installations Expenses (664)	1,164	704	38
Miscellaneous Expenses (665)		0	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	17,834	53,425	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	20,311	6,184	43
Maintenance of Transmission and Distribution Mains (673)	463,599	364,356	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	184,587	162,596	46
Maintenance of Meters (676)	21,558	22,589	47
Maintenance of Hydrants (677)	59,637	59,582	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	790,426	684,925	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	1,636	1,181	50
Meter Reading Labor (902)	15,183	13,221	51
Customer Records and Collection Expenses (903)	68,657	65,214	52
Uncollectible Accounts (904)	881	0	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	86,357	79,616	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	284,755	299,123	56
Office Supplies and Expenses (921)	50,946	61,079	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	25,249	20,390	59
Property Insurance (924)		0	60
Injuries and Damages (925)	51,887	46,753	61
Employee Pensions and Benefits (926)	333,761	319,005	62
Regulatory Commission Expenses (928)	32,387	22,127	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	28,688	19,455	65
Rents (931)	14,267	0	66
Maintenance of General Plant (932)	46,322	48,370	67
Total Administrative and General Expenses	868,262	836,302	
Total Operation and Maintenance Expenses	2,340,119	2,146,294	

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		438,562	453,879	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		10,706	10,244	2
Net property tax equivalent		427,856	443,635	
Social Security		59,223	58,462	3
PSC Remainder Assessment		3,417	4,326	4
Other (specify): CAPITALIZED TAXES		(7,600)	(9,800)	5
Total tax expense		482,896	496,623	

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			Washington				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.189361				3
County tax rate	mills		3.092795				4
Local tax rate	mills		7.975522				5
School tax rate	mills		6.410811				6
Voc. school tax rate	mills		1.441468				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.109957				10
Less: state credit	mills		0.819539				11
Net tax rate	mills		18.290418				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.975522				14
Combined School Tax Rate	mills		7.852279				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.827801				17
Total Tax Rate	mills		19.109957				18
Ratio of Local and School Tax to Total	dec.		0.828249				19
Total tax net of state credit	mills		18.290418				20
Net Local and School Tax Rate	mills		15.149019				21
Utility Plant, Jan. 1	\$	29,573,072	29,573,072				22
Materials & Supplies	\$	43,025	43,025				23
Subtotal	\$	29,616,097	29,616,097				24
Less: Plant Outside Limits	\$	392,475	392,475				25
Taxable Assets	\$	29,223,622	29,223,622				26
Assessment Ratio	dec.		0.990633				27
Assessed Value	\$	28,949,884	28,949,884				28
Net Local & School Rate	mills		15.149019				29
Tax Equiv. Computed for Current Year	\$	438,562	438,562				30
Tax Equivalent per 1994 PSC Report	\$	346,040					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	438,562					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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	104,417	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)	378,830	0	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	483,247	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	533,477	1,725	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,242,590	9,633	17
Diesel Pumping Equipment (326)	435,303	0	18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	2,211,370	11,358	
WATER TREATMENT PLANT			
Land and Land Rights (330)	76,102	0	21
Structures and Improvements (331)	726,251	2,755	22
Water Treatment Equipment (332)	44,229	4,160	23
Total Water Treatment Plant	846,582	6,915	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			104,417	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)			378,830	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	483,247	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		207,568	742,770	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	6,500	(270,914)	974,809	17
Diesel Pumping Equipment (326)		68,664	503,967	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	6,500	5,318	2,221,546	
WATER TREATMENT PLANT				
Land and Land Rights (330)			76,102	21
Structures and Improvements (331)		(419,968)	309,038	22
Water Treatment Equipment (332)		414,650	463,039	23
Total Water Treatment Plant	0	(5,318)	848,179	

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	52,719	0	24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	2,276,197	0	26
Transmission and Distribution Mains (343)	6,953,667	708,595	27
Fire Mains (344)	0		28
Services (345)	395,456	291,388	29
Meters (346)	1,291,115	118,749	30
Hydrants (348)	1,187,475	112,630	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	12,156,629	1,231,362	
GENERAL PLANT			
Land and Land Rights (389)	20,950	0	33
Structures and Improvements (390)	697,935	1,047	34
Office Furniture and Equipment (391)	33,829	1,220	35
Computer Equipment (391.1)	328,448	33,452	36
Transportation Equipment (392)	584,517	52,181	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	178,628	5,505	39
Laboratory Equipment (395)	5,166	0	40
Power Operated Equipment (396)	124,309	81,800	41
Communication Equipment (397)	91,794	0	42
SCADA Equipment (397.1)	430,207		43
Miscellaneous Equipment (398)	182,584		44
Other Tangible Property (399)	0		45
Total General Plant	2,678,367	175,205	
Total utility plant in service directly assignable	18,376,195	1,424,840	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	18,376,195	1,424,840	

**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)			52,719 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			2,276,197 26
Transmission and Distribution Mains (343)	8,091		7,654,171 27
Fire Mains (344)			0 28
Services (345)			686,844 29
Meters (346)	56,431		1,353,433 30
Hydrants (348)	5,308		1,294,797 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	69,830	0	13,318,161
GENERAL PLANT			
Land and Land Rights (389)			20,950 33
Structures and Improvements (390)			698,982 34
Office Furniture and Equipment (391)			35,049 35
Computer Equipment (391.1)			361,900 36
Transportation Equipment (392)			636,698 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			184,133 39
Laboratory Equipment (395)			5,166 40
Power Operated Equipment (396)	21,500		184,609 41
Communication Equipment (397)			91,794 42
SCADA Equipment (397.1)			430,207 43
Miscellaneous Equipment (398)			182,584 44
Other Tangible Property (399)			0 45
Total General Plant	21,500	0	2,832,072
Total utility plant in service directly assignable	97,830	0	19,703,205
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	97,830	0	19,703,205

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	18,000		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	18,000	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	414,650		22
Water Treatment Equipment (332)	345,350		23
Total Water Treatment Plant	760,000	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			18,000 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	18,000
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			414,650 22
Water Treatment Equipment (332)			345,350 23
Total Water Treatment Plant	0	0	760,000

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	32,658		26
Transmission and Distribution Mains (343)	6,781,840	512,662	27
Fire Mains (344)	0		28
Services (345)	2,151,118	251,966	29
Meters (346)	0		30
Hydrants (348)	786,427	97,419	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	9,752,043	862,047	
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	10,530,043	862,047	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	10,530,043	862,047	

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)			32,658 26
Transmission and Distribution Mains (343)			7,294,502 27
Fire Mains (344)			0 28
Services (345)			2,403,084 29
Meters (346)			0 30
Hydrants (348)			883,846 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	10,614,090
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	11,392,090
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	11,392,090

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	295,105	2.90%	10,986	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	295,105		10,986	
PUMPING PLANT				
Structures and Improvements (321)	259,060	3.20%	23,741	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	343,352	4.40%	48,662	12
Diesel Pumping Equipment (326)	166,575	4.40%	22,173	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	768,987		94,576	
WATER TREATMENT PLANT				
Structures and Improvements (331)	208,472	3.20%	9,845	16
Water Treatment Equipment (332)	(35,004)	3.30%	15,212	17
Total Water Treatment Plant	173,468		25,057	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	823,211	1.90%	43,248	19
Transmission and Distribution Mains (343)	287,765	1.30%	94,951	20
Fire Mains (344)	0			21
Services (345)	215,052	2.90%	15,693	22
Meters (346)	157,191	5.50%	83,303	23
Hydrants (348)	163,901	2.20%	27,305	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					306,091	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	306,091	
321					282,801	8
322					0	9
323					0	10
324					0	11
325	6,500			(2,409)	383,105	12
326					188,748	13
327					0	14
328					0	15
	6,500	0	0	(2,409)	854,654	
331				(96,295)	122,022	16
332				90,452	70,660	17
	0	0	0	(5,843)	192,682	
341					0	18
342				(3,747)	862,712	19
343	8,091	3,704		600,162	971,083	20
344					0	21
345				(101,259)	129,486	22
346	56,431		382		184,445	23
348	5,308	31,504		44,084	198,478	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,647,120		264,500	
GENERAL PLANT				
Structures and Improvements (390)	250,541	2.90%	20,255	26
Office Furniture and Equipment (391)	20,812	5.80%	1,997	27
Computer Equipment (391.1)	197,819	26.70%	92,161	28
Transportation Equipment (392)	520,672	13.30%	81,211	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	108,084	5.80%	10,520	31
Laboratory Equipment (395)	3,107	5.80%	300	32
Power Operated Equipment (396)	(6,303)	7.50%	11,584	33
Communication Equipment (397)	191,795	9.20%	8,445	34
SCADA Equipment (397.1)	149,531	9.20%	39,579	35
Miscellaneous Equipment (398)	51,919	5.80%	10,590	36
Other Tangible Property (399)	0			37
Total General Plant	1,487,977		276,642	
Total accum. prov. directly assignable	4,372,657		671,761	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	4,372,657		671,761	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	69,830	35,208	382	539,240	2,346,204
390					270,796 26
391					22,809 27
391.1					289,980 28
392					601,883 29
393					0 30
394					118,604 31
395					3,407 32
396	21,500	0	48,360		32,141 33
397				(126,255)	73,985 34
397.1				126,255	315,365 35
398					62,509 36
399					0 37
	21,500	0	48,360	0	1,791,479
	97,830	35,208	48,742	530,988	5,491,110
					0 38
	97,830	35,208	48,742	530,988	5,491,110

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0			8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	5,429	4.40%	900	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	5,429		900	
WATER TREATMENT PLANT				
Structures and Improvements (331)	6,634	3.20%	13,269	16
Water Treatment Equipment (332)	201,104	3.30%	11,397	17
Total Water Treatment Plant	207,738		24,666	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	8,021	1.90%	621	19
Transmission and Distribution Mains (343)	1,484,083	1.30%	91,496	20
Fire Mains (344)	0		0	21
Services (345)	520,958	2.90%	66,036	22
Meters (346)	0			23
Hydrants (348)	179,654	2.20%	18,373	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325				2,409	8,738 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>2,409</u>	<u>8,738</u>
331				96,295	116,198 16
332				(90,452)	122,049 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>5,843</u>	<u>238,247</u>
341					0 18
342				3,747	12,389 19
343				(600,162)	975,417 20
344					0 21
345				101,259	688,253 22
346					0 23
348		8,696		(44,084)	145,247 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	2,192,716		176,526
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	2,405,883		202,092
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	2,405,883		202,092

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349	0	8,696	0	(539,240)	0 25 1,821,306
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	
	0	8,696	0	(530,988)	2,068,291
					0 38
	0	8,696	0	(530,988)	2,068,291

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			89,278	89,278	1
February			80,990	80,990	2
March			89,276	89,276	3
April			91,367	91,367	4
May			88,292	88,292	5
June			111,052	111,052	6
July			108,747	108,747	7
August			102,600	102,600	8
September			90,844	90,844	9
October			89,764	89,764	10
November			77,272	77,272	11
December			82,165	82,165	12
Total annual pumpage	0	0	1,101,647	1,101,647	
Less: Water sold				973,659	13
Volume pumped but not sold				127,988	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				11,711	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				5,230	18
Total volume not sold but accounted for				16,941	19
Volume pumped but unaccounted for				111,047	20
Percent of water lost				10%	21
If more than 15%, indicate causes:					22
If more than 15%, 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.)				4,832	24
Date of maximum: 7/19/2005					25
Cause of maximum:					26
lawn sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,150	27
Date of minimum: 11/24/2005					28
Total KWH used for pumping for the year				1,253,299	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)	
850 SILVERBROOK DRIVE	10	70	30	1,000,000	Yes	1
700 N. KUESTER LANE	11	80	30	700,000	Yes	2
1214 N 9TH AVENUE	12	109	30	1,000,000	Yes	3
2000 W. DECORAH	13	102	30	1,500,000	Yes	4
925 S. KUESTER LANE	4	275	18	2,300,000	Yes	5
1115 EVERGREEN STREET	5	398	21	375,000	Yes	6
1507 HIGHLAND VIEW DRIVE	7	88	30	1,000,000	Yes	7
1404 OAK STREET	8	93	30	1,200,000	Yes	8
1215 VOGT DRIVE	9	95	30	2,200,000	Yes	9

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	10	11	12	1
Location	850 SILVERBROOK	700 N. KUESTER LANE	1214 N 9TH AVENUE	2
Purpose	P	P	P	3
Destination	R	T	T	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	2005	2000	2003	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	380	725	8
Pump Motor or Standby Engine Mfr	PLUEGER	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	2005	1991	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	75	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	13	4	5	14
Location	2000 W. DECORAH	925 KUESTER LANE S	1115 EVERGREEN STREET	15
Purpose	P	P	P	16
Destination	D	T	D	17
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	18
Year Installed	2002	2004	1982	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	850	1,660	330	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTOR	U S MOTOR	22 23
Year Installed	1978	1991	2001	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	100	25	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	7	8	9	1
Location	1507 HIGHLAND VIEW	1404 OAK STREET	1215 VOGT	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	2002	2004	2005	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	660	1,490	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	9 10
Year Installed	1966	1966	2005	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	60	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER #3	14
Location	1153 N MAIN STREET	1153 N MAIN STREET	1153 NORTH MAIN STREET	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE-WESTERN	LAYNE-WESTERN	LAYNE-WESTERN	18
Year Installed	2005	2004	2005	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	700	400	1,600	21
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	22 23
Year Installed	2005	1990	2005	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	40	125	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	BOOSTER #6	BOOSTER #6-1	1
Location	850 SILVERBROOK DRIVE	850 SILVERBROOK DR	2
Purpose	B	B	3
Destination	D	D	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	1991	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	940	940	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	10
Year Installed	1997	1962	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	50	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	10TH AVENUE	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	4
Year constructed	1959	1978	1967	5
Year constructed				6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	7
Primary material (earthen, steel, concrete, other)				8
Elevation difference in feet (See Headnote 3.)	10	234	6	9
Elevation difference in feet (See Headnote 3.)				10
Total capacity in gallons (actual)	197,000	1,000,000	298,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)				14
Points of application (wellhouse, central facilities, booster station, other)				15
Points of application (wellhouse, central facilities, booster station, other)				16
Points of application (wellhouse, central facilities, booster station, other)				17
Filters, type (gravity, pressure, other, none)				18
Filters, type (gravity, pressure, other, none)				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				21
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				22
Is a corrosion control chemical used (yes, no)?				23
Is a corrosion control chemical used (yes, no)?				24
Is water fluoridated (yes, no)?				25
Is water fluoridated (yes, no)?				25

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	AIRSTRIPPER	BARTON	HOSPITAL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	4
Year constructed	1990	1967	1997	5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	7
				8
Elevation difference in feet (See Headnote 3.)	10	234	90	9
				10
Total capacity in gallons (actual)	120,000	300,000	300,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			14
				15
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION			16
				17
Filters, type (gravity, pressure, other, none)	NONE			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	5.4000			20
				21
Is a corrosion control chemical used (yes, no)?	Y			22
				23
Is water fluoridated (yes, no)?	Y			24
				25

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)	1
Identification number or name	NORTHWEST	UNIVERSITY	WELL #8	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S		3
Year constructed	1997	1978		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	315	154		6
Total capacity in gallons (actual)	400,000	2,000,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)			OTHER	9
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	10
Filters, type (gravity, pressure, other, none)			PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			2.0160	12
Is a corrosion control chemical used (yes, no)?			N	13
Is water fluoridated (yes, no)?			Y	14

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	4.000	13,100	0	0	0	13,100	1	
M	D	6.000	309,943	0	320	0	309,623	2	
P	D	6.000	44	0	0	0	44	3	
M	D	8.000	174,349	15,725	3,337	0	186,737	4	
P	D	8.000	1,590	618	0	0	2,208	5	
M	D	10.000	66,948	0	66	0	66,882	6	
M	T	10.000	6,630	500	500	0	6,630	7	
P	D	10.000	0	66			66	8	
M	D	12.000	120,132	1,590	0	0	121,722	9	
M	T	12.000	17,144	0	0	0	17,144	10	
P	D	12.000	0	3,039			3,039	11	
M	T	14.000	81	0	0	0	81	12	
M	T	16.000	3,817	0	0	0	3,817	13	
M	T	18.000	694	0	0	0	694	14	
Total Within Municipality			714,472	21,538	4,223	0	731,787		
M	D	8.000	3,973	0	0	0	3,973	15	
M	D	12.000	5,162	0	0	0	5,162	16	
Total Outside of Municipality			9,135	0	0	0	9,135		
Total Utility			723,607	21,538	4,223	0	740,922		

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	3,556	0	0	0	3,556		1
L	0.750	934	0	0	0	934		2
M	1.000	2,133	0	0	0	2,133		3
L	1.000	12	0	0	0	12		4
L	1.250	2	0	0	0	2		5
M	1.250	1,235	230	0	0	1,465		6
M	1.500	111	1	0	0	112		7
L	1.500	7	0	0	0	7		8
L	2.000	4	0	0	0	4		9
M	2.000	162	4	0	0	166		10
M	3.000	4	0	0	0	4		11
M	4.000	95	0	0	0	95		12
M	6.000	106	9	0	0	115		13
M	8.000	83	12	0	0	95		14
M	10.000	1	0	0	0	1		15
Total Utility		8,445	256	0	0	8,701	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	9,894	747	575	(8)	10,058	19	1
0.750	541	25	25	0	541	1	2
1.000	282	27	9	(1)	299	1	3
1.250	0	0	0	0	0	0	4
1.500	169	13	18	0	164	31	5
2.000	114	9	7	0	116	24	6
3.000	30	1	2	(1)	28	16	7
4.000	18	1	1	0	18	8	8
6.000	5	0	1	0	4	2	9
Total:	11,053	823	638	(10)	11,228	102	

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	9,512	362	31	12	6	135	10,058	1
0.750	448	73	11	1	0	8	541	2
1.000	117	138	19	7	0	18	299	3
1.250	0	0	0	0	0	0	0	4
1.500	0	128	8	12	0	16	164	5
2.000	0	78	5	20	0	13	116	6
3.000	0	19	1	4	1	3	28	7
4.000	0	7	3	6	0	2	18	8
6.000	0	1	0	1	0	2	4	9
Total:	10,077	806	78	63	7	197	11,228	

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	19				19	1
Within Municipality	1,285	64	14		1,335	2
Total Fire Hydrants	1,304	64	14	0	1,354	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	392
Number of distribution system valves end of year:	2,489
Number of distribution valves operated during year:	606

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$10,000, 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.

See account 474 for description.

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 15%, but not less \$10,000, please explain.

Account 614 - Increase is due to the rehab of well #9.

Account 631 - Maintenance of structures and improvements simply increased in 2005 compared to 2004. Nothing unusual was noted.

Account 652 - 2004 included purchases of carbon for the treatment process.

Account 670 - 2004 included a corrosion study, 2005 was back to normal.

Account 672 - There were no major projects completed in 2004.

Account 673 - Additional costs incurred in 2005 for a leak survey.

Account 921 - Includes various costs allocated from the city. Less costs were allocated in 2005 compared to 2004.

Account 928- Increase due to water rate study in 2005.

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

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

If Adjustments for any account are nonzero, please explain.

Adjustments made to reconcile general ledger to detailed property records.

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

Adjustments made to reconcile general ledger to detailed property records.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

General footnotes

Adjustments made to reflect PSC order 6380-WR-11.

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Variance due to PSC order 6380-WR-11.

If Adjustments for any account are nonzero, please explain.

Adjustments made to reflect PSC order 6380-WR-11.

WATER OPERATING SECTION FOOTNOTES

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

If Adjustments for any account are nonzero, please explain.

Account 348, 343, 345, 332, 331, 325 & 342 were adjusted for PSC adjustment 6380-WR-111.

Water Mains (Page W-21)

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

Additions were financed by developer contributions, the municipality and the utility.

Water Services (Page W-22)

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

Additions were financed by developer contributions, the municipality and the utility.

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

Utility owned services not in use were zero at the end of the year, as stated in the report.

Meters (Page W-23)

Explain all reported adjustments.

Adjustments were made to adjust actual end-of year balance.

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-24)

General footnotes

The Public Service Commission no longer regulates valve and hydrant testing. We follow the recommendation of the Wisconsin DNR which states that we should test them every three years. Therefore, we test approximately one-third annually.