



3014 (02-02-05)

ANNUAL REPORT

OF

Name: WILLIAMS BAY MUNICIPAL WATER UTILITY

Principal Office: 155 ELKHORN RD.
WILLIAMS BAY, WI 53191

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: WILLIAMS BAY MUNICIPAL WATER UTILITY

Utility Address: 155 ELKHORN RD.
WILLIAMS BAY, WI 53191

When was utility organized? 1/1/1931

Report any change in name:

Effective Date:

Utility Web Site: wmsbay@genevaonline.com

Utility employee in charge of correspondence concerning this report:

Name: MR ROBERT J CARLSON

Title: ADMINISTRATOR/TREASURER

Office Address: WILLIAMS BAY WATER UTILITY
155 ELKHORN RD
P.O. BOX 580
WILLIAMS BAY, WI 53191

Telephone: (262) 245 - 2703

Fax Number: (262) 245 - 2705

E-mail Address: wmsbay@genevaonline.com

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

Name: ARTHUR C. TILLMAN

Title: CPA

Office Address: DEIGNAN & ASSOCIATES, S.C.
326 CENTER STREET
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 6281

Fax Number: (262) 248 - 6088

E-mail Address: atillman@deignancpa.com

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

Name: DONALD WEYHRAUCH

Title: VILLAGE PRESIDENT

Office Address:
155 ELKHORN ROAD
P.O. BOX 580
WILLIAMS BAY, WI 53191

Telephone: (262) 245 - 2700

Fax Number: (262) 245 - 2705

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:

Title:

Office Address: DEIGNAN & ASSOCIATES, S.C.
326 CENTER STREET
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 6281

Fax Number: (262) 248 - 6088

E-mail Address: atillman@deignanpcpa.com

Date of most recent audit report: 12/31/2005

Period covered by most recent audit: JANUARY 1, 2005 THRU DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: JERRY MEHRING

Title: DIRECTOR PUBLIC WORKS

Office Address:

155 ELKHORN RD
WILLIAMS BAY, WI 53191

Telephone: (262) 245 - 2703

Fax Number: (262) 245 - 2705

E-mail Address:

Name of utility commission/committee: WATER & SEWER COMMITTEE

Names of members of utility commission/committee:

- MR ROBERT J. CARLSON, ADMINISTRATOR/TREASURER
 - MR RICHARD CHROUST, CHAIR
 - MS MAGGIE GAGE
 - MS VIRGINIA HASEK
-

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: NONE

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)	776,051	744,015	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	390,466	383,643	2
Depreciation Expense (403)	113,617	103,924	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	78,749	84,068	5
Total Operating Expenses	582,832	571,635	
Net Operating Income	193,219	172,380	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	193,219	172,380	
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)	30,428	13,572	10
Miscellaneous Nonoperating Income (421)	1,175,479	1,600	11
Total Other Income	1,205,907	15,172	
Total Income	1,399,126	187,552	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(27,528)	(27,528)	12
Other Income Deductions (426)	49,817	39,854	13
Total Miscellaneous Income Deductions	22,289	12,326	
Income Before Interest Charges	1,376,837	175,226	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	45,585	48,157	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	45,585	48,157	
Net Income	1,331,252	127,069	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,835,439	3,258,929	20
Balance Transferred from Income (433)	1,331,252	127,069	21
Miscellaneous Credits to Surplus (434)	998	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	550,559	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)	4,167,689	2,835,439	

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	776,051		776,051	1
Total (Acct. 400):	776,051	0	776,051	
Operation and Maintenance Expense (401-402):				
Derived	390,466		390,466	2
Total (Acct. 401-402):	390,466	0	390,466	
Depreciation Expense (403):				
Derived	113,617		113,617	3
Total (Acct. 403):	113,617	0	113,617	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	78,749		78,749	5
Total (Acct. 408):	78,749	0	78,749	
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:	193,219	0	193,219	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	30,428	0	30,428 11
Total (Acct. 419):	30,428	0	30,428
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		864,793	864,793 12
WATER IMPACT FEES	0	310,686	310,686 13
Total (Acct. 421):	0	1,175,479	1,175,479
TOTAL OTHER INCOME:	30,428	1,175,479	1,205,907

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(27,528)		(27,528) 14
NONE	0	0	0 15
Total (Acct. 425):	(27,528)	0	(27,528)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		49,817	49,817 16
NONE	0	0	0 17
Total (Acct. 426):	0	49,817	49,817
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(27,528)	49,817	22,289

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0		0 18
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0		0 19
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	45,585		45,585 21
Total (Acct. 430):	45,585	0	45,585

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	45,585	0	45,585
NET INCOME:	205,590	1,125,662	1,331,252
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,712,200	1,123,239	2,835,439 24
Total (Acct. 216):	1,712,200	1,123,239	2,835,439
Balance Transferred from Income (433):			
Derived	205,590	1,125,662	1,331,252 25
Total (Acct. 433):	205,590	1,125,662	1,331,252
Miscellaneous Credits to Surplus (434):			
TAX EXPENSE ADJUSTMENT MADE AFTER PSC REPORT	998	0	998 26
Total (Acct. 434):	998	0	998
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,918,788	2,248,901	4,167,689

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					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	776,051	0	0	0	776,051	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	776,051	0	0	0	776,051	

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	116,878		116,878	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	116,878	0	116,878	

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	3.1	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)	7,918,927	6,293,711	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,402,928	2,236,150	2
Net Utility Plant	5,515,999	4,057,561	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	435,413	858,031	7
Total Other Property and Investments	435,413	858,031	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	268,181	266,818	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	129,981	133,261	11
Other Accounts Receivable (143)	0	18,000	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	17,338	19,884	14
Materials and Supplies (150)	17,047	13,889	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	432,547	451,852	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	6,383,959	5,367,444	

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)	220,553	220,553	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,167,689	2,835,439	23
Total Proprietary Capital	4,388,242	3,055,992	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	1,161,118	1,230,294	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,161,118	1,230,294	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,832	10,022	28
Payables to Municipality (233)	244,724	259,801	29
Customer Deposits (235)			30
Taxes Accrued (236)	65,962	77,180	31
Interest Accrued (237)	9,897	10,473	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	323,415	357,476	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	857	187,000	35
Other Deferred Credits (253)	510,327	536,682	36
Total Deferred Credits	511,184	723,682	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	6,383,959	5,367,444	

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	6,293,711	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)	4,571,859	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,598,363	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	748,705				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	7,918,927	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,742,780	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	660,148	0	0	0	13
Total Accumulated Provision	2,402,928	0	0	0	
Net Utility Plant	5,515,999	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,625,819				1,625,819	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	113,617				113,617	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,479				5,479	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	119,096	0	0	0	119,096	16
Debits during year						17
Book cost of plant retired	2,135				2,135	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	2,135	0	0	0	2,135	25
Balance end of year (110.1)	1,742,780	0	0	0	1,742,780	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.30%					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)	610,331				610,331	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	49,817				49,817	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	49,817	0	0	0	49,817	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	660,148	0	0	0	660,148	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.30%					28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	17,047	13,889
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	17,047	13,889

**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)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	220,553	1
Changes during year (explain):		2
Balance end of year	220,553	

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)
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NONE

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 GO NOTE	04/18/2002	04/01/2022	5.25%	563,960	1
1999 GO NOTE	10/01/1999	05/01/2018	2.64%	597,158	2
Total for Account 223				1,161,118	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	77,180	1
Accruals:		
Charged water department expense	78,749	2
Charged electric department expense		3
Charged sewer department expense	1,637	4
Other (explain):		
NONE		5
Total Accruals and other credits	80,386	
Taxes paid during year:		
County, state and local taxes	81,998	6
Social Security taxes	8,949	7
PSC Remainder Assessment	657	8
Other (explain):		
NONE		9
Total payments and other debits	91,604	
Balance end of year	65,962	

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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
2002 GO NOTE	7,678	29,485	29,893	7,270	3
1999 GO NOTE	2,795	16,100	16,268	2,627	4
Subtotal	10,473	45,585	46,161	9,897	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	10,473	45,585	46,161	9,897	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	19,834	2
LESS: DEFERRED SPECIAL ASSESSMENTS	(19,834)	3
Total (Acct. 124):	0	
Special Funds (125):		
WATER IMPACT FEES	857	4
WATER SINKING FUND	61,482	5
WATER CAPITAL PROJECTS	373,074	6
Total (Acct. 125):	435,413	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	129,981	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	129,981	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
ACCOUNTS RECEIVABLE ON TAX ROLL	17,338	15
Total (Acct. 145):	17,338	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
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		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
DEBT SERVICE	244,724	19
Total (Acct. 233):	244,724	
Other Deferred Credits (253):		
Regulatory Liability	495,503	20
DEFERRED EMPLOYEE COSTS	14,824	21
Total (Acct. 253):	510,327	

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)	4,543,939	0	0	0	4,543,939	1	
Materials and Supplies	15,468	0	0	0	15,468	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation (110.1)	1,684,299	0	0	0	1,684,299	4	
Customer Advances for Construction					0	5	
Regulatory Liability	509,267	0	0	0	509,267	6	
					0	7	
Average Net Rate Base	2,365,841	0	0	0	2,365,841		
Net Operating Income	193,219	0	0	0	193,219	8	
Net Operating Income as a percent of							
Average Net Rate Base	8.17%	N/A	N/A	N/A	8.17%		

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	523,031	0	0	0	523,031	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	27,528	0	0	0	27,528	3
Other (specify):					0	4
Balance End of Year	495,503	0	0	0	495,503	

FINANCIAL SECTION FOOTNOTES

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

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

Done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	709,455	687,158	1
Total Sales of Water	709,455	687,158	
Other Operating Revenues			
Forfeited Discounts (470)	3,292	3,378	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	45,162	41,700	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	18,142	11,779	6
Total Other Operating Revenues	66,596	56,857	
Total Operating Revenues	776,051	744,015	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	2,008	13,080	7
Pumping Expenses (620-625)	26,494	30,895	8
Water Treatment Expenses (630-635)	127,860	111,043	9
Transmission and Distribution Expenses (640-655)	85,108	81,337	10
Customer Accounts Expenses (901-904)	5,870	7,248	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	143,126	140,040	13
Total Operation and Maintenance Expenses	390,466	383,643	
Other Operating Expenses			
Depreciation Expense (403)	113,617	103,924	14
Amortization Expense (404-407)		0	15
Taxes (408)	78,749	84,068	16
Total Other Operating Expenses	192,366	187,992	
Total Operating Expenses	582,832	571,635	
NET OPERATING INCOME	193,219	172,380	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,836	69,678	461,119	4
Commercial	77	17,508	74,900	5
Industrial				6
Total Metered Sales to General Customers (461)	1,913	87,186	536,019	
Private Fire Protection Service (462)	5		1,644	7
Public Fire Protection Service (463)	1		160,994	8
Other Sales to Public Authorities (464)	18	1,638	10,798	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,937	88,824	709,455	

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)
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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)	160,994	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	160,994	
Forfeited Discounts (470):		
Customer late payment charges	3,292	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	3,292	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
LEASE OF TOWER SPACE	45,162	8
Total Rents from Water Property (472)	45,162	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	10,888	10
Other (specify): BULK WATER SALES	4,032	11
COPIES, ETC	3,222	12
Total Other Water Revenues (474)	18,142	

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)	1,850	3,467	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	158	9,613	4
Total Source of Supply Expenses	2,008	13,080	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	26,494	26,071	7
Operation Supplies and Expenses (623)	0	24	8
Maintenance of Pumping Plant (625)	0	4,800	9
Total Pumping Expenses	26,494	30,895	
WATER TREATMENT EXPENSES			
Operation Labor (630)	32,310	29,795	10
Chemicals (631)	62,793	51,245	11
Operation Supplies and Expenses (632)	32,690	29,554	12
Maintenance of Water Treatment Plant (635)	67	449	13
Total Water Treatment Expenses	127,860	111,043	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	19,165	21,442	14
Operation Supplies and Expenses (641)	3,606	3,141	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	960	16
Maintenance of Mains (651)	32,059	25,302	17
Maintenance of Services (652)	7,358	8,227	18
Maintenance of Meters (653)	15,308	17,844	19
Maintenance of Hydrants (654)	5,015	2,745	20
Maintenance of Other Plant (655)	2,597	1,676	21
Total Transmission and Distribution Expenses	85,108	81,337	

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)	665	2,231	22
Accounting and Collecting Labor (902)	4,916	4,753	23
Supplies and Expenses (903)	289	264	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	5,870	7,248	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	22,799	21,113	27
Office Supplies and Expenses (921)	5,367	8,429	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	2,506	5,526	30
Property Insurance (924)	12,250	15,600	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	53,615	46,765	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	7,575	5,774	35
Transportation Expenses (933)	4,585	3,651	36
Maintenance of General Plant (935)	34,429	33,182	37
Total Administrative and General Expenses	143,126	140,040	
Total Operation and Maintenance Expenses	390,466	383,643	

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		70,780	76,182	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,637	1,556	2
Net property tax equivalent		69,143	74,626	
Social Security		8,949	8,594	3
PSC Remainder Assessment		657	848	4
Other (specify): NONE			0	5
Total tax expense		78,749	84,068	

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			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.174954				3
County tax rate	mills		4.004663				4
Local tax rate	mills		2.649685				5
School tax rate	mills		7.326413				6
Voc. school tax rate	mills		1.240432				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		15.396147				10
Less: state credit	mills		1.000998				11
Net tax rate	mills		14.395149				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.649685				14
Combined School Tax Rate	mills		8.566845				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		11.216530				17
Total Tax Rate	mills		15.396147				18
Ratio of Local and School Tax to Total	dec.		0.728528				19
Total tax net of state credit	mills		14.395149				20
Net Local and School Tax Rate	mills		10.487275				21
Utility Plant, Jan. 1	\$	6,293,711	6,293,711				22
Materials & Supplies	\$	13,889	13,889				23
Subtotal	\$	6,307,600	6,307,600				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,307,600	6,307,600				26
Assessment Ratio	dec.		1.070000				27
Assessed Value	\$	6,749,132	6,749,132				28
Net Local & School Rate	mills		10.487275				29
Tax Equiv. Computed for Current Year	\$	70,780	70,780				30
Tax Equivalent per 1994 PSC Report	\$	66,145					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	70,780					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	500		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)	309,091		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	309,591	0	
PUMPING PLANT			
Land and Land Rights (320)	250		12
Structures and Improvements (321)	124,701		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	227,621		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	81,852		20
Total Pumping Plant	434,424	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	114,239		22
Water Treatment Equipment (332)	2,103,503		23
Total Water Treatment Plant	2,217,742	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			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)			500	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)			309,091	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	309,591	
PUMPING PLANT				
Land and Land Rights (320)			250	12
Structures and Improvements (321)			124,701	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			227,621	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			81,852	20
Total Pumping Plant	0	0	434,424	
WATER TREATMENT PLANT				
Land and Land Rights (330)				0 21
Structures and Improvements (331)			114,239	22
Water Treatment Equipment (332)			2,103,503	23
Total Water Treatment Plant	0	0	2,217,742	

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)	12,700		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	403,816		26
Transmission and Distribution Mains (343)	388,533		27
Fire Mains (344)	0		28
Services (345)	73,118		29
Meters (346)	291,679	44,475	30
Hydrants (348)	35,979		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,205,825	44,475	
GENERAL PLANT			
Land and Land Rights (389)	8,902		33
Structures and Improvements (390)	167,231		34
Office Furniture and Equipment (391)	5,804		35
Computer Equipment (391.1)	12,308	13,500	36
Transportation Equipment (392)	47,056		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	17,985		39
Laboratory Equipment (395)	2,295		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	1,168		42
SCADA Equipment (397.1)	83,375		43
Miscellaneous Equipment (398)	2,313		44
Other Tangible Property (399)	0		45
Total General Plant	348,437	13,500	
Total utility plant in service directly assignable	4,516,019	57,975	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,516,019	57,975	

**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)			12,700 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			403,816 26
Transmission and Distribution Mains (343)			388,533 27
Fire Mains (344)			0 28
Services (345)			73,118 29
Meters (346)	2,135		334,019 30
Hydrants (348)			35,979 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,135	0	1,248,165
GENERAL PLANT			
Land and Land Rights (389)			8,902 33
Structures and Improvements (390)			167,231 34
Office Furniture and Equipment (391)			5,804 35
Computer Equipment (391.1)			25,808 36
Transportation Equipment (392)			47,056 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			17,985 39
Laboratory Equipment (395)			2,295 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			1,168 42
SCADA Equipment (397.1)			83,375 43
Miscellaneous Equipment (398)			2,313 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	361,937
Total utility plant in service directly assignable	2,135	0	4,571,859
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	2,135	0	4,571,859

**WATER UTILITY PLANT IN SERVICE
--Plant Financed by Contributions--**

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

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

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

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

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,350,275	661,643	27
Fire Mains (344)	0		28
Services (345)	258,420	95,900	29
Meters (346)	0		30
Hydrants (348)	124,875	107,250	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,733,570	864,793	
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	1,733,570	864,793	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,733,570	864,793	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			2,011,918 27
Fire Mains (344)			0 28
Services (345)			354,320 29
Meters (346)			0 30
Hydrants (348)			232,125 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,598,363
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	2,598,363
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	2,598,363

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			9,059	9,059	1
February			6,919	6,919	2
March			7,364	7,364	3
April			7,433	7,433	4
May			9,766	9,766	5
June			11,765	11,765	6
July			14,440	14,440	7
August			13,812	13,812	8
September			12,634	12,634	9
October			8,589	8,589	10
November			7,289	7,289	11
December			8,285	8,285	12
Total annual pumpage	0	0	117,355	117,355	
Less: Water sold				88,824	13
Volume pumped but not sold				28,531	14
Volume sold as a percent of volume pumped				76%	15
Volume used for water production, water quality and system maintenance				1,190	16
Volume related to equipment/system malfunction				2,363	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,553	19
Volume pumped but unaccounted for				24,978	20
Percent of water lost				21%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				821	23
Date of maximum: 9/5/2005					24
Cause of maximum:					25
90 degree days in beginning of September					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				154	26
Date of minimum: 12/8/2005					27
Total KWH used for pumping for the year				346,300	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

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)	
155 ELKHORN ROAD	Well # 1	261	8	1,152,000	Yes	1
69 OLIVE STREET	Well # 2	293	8	1,152,000	Yes	2
240 HARRIS ROAD	Well # 3	1,560	10	1,656,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PUMP E	WELL #3-0	WELL #3-3	1
Location	TREATMENT PLANT	3	3	2
Purpose	B	P	S	3
Destination	D	T	T	4
Pump Manufacturer	BYRON JACKSON	GOULDS	CUMMINS	5
Year Installed	2004	1999	1999	6
Type	SUBMERSIBLE	VERTICAL TURBINE	OTHER	7
Actual Capacity (gpm)	600	1,150	0	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	CUMMINS	9 10
Year Installed	2004	1999	1999	11
Type	ELECTRIC	OTHER	DIESEL	12
Horsepower	75	125	0	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 3-1	WELL#2		14
Location	1	2		15
Purpose	S	P		16
Destination	T	T		17
Pump Manufacturer	CUMMINS	BYRON JACKSON		18
Year Installed	1994	1953		19
Type	OTHER	VERTICAL TURBINE		20
Actual Capacity (gpm)	0	800		21
Pump Motor or Standby Engine Mfr	CUMMINS	BYRON JACKSON		22 23
Year Installed	1994	1953		24
Type	DIESEL	OTHER		25
Horsepower	0	0		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1 + 2	3	COLLIE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3 4
Year constructed	1930	1988	1930	5 6
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	100	100	100	9 10
Total capacity in gallons (actual)	150,000	150,000	50,000	11
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			13 14
Points of application (wellhouse, central facilities, booster station, other)	OTHER			15 16 17
Filters, type (gravity, pressure, other, none)	OTHER			18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1,000.0000			20 21 22
Is a corrosion control chemical used (yes, no)?	N			23 24
Is water fluoridated (yes, no)?	Y			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	NW	POTOWATOMI		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1969	1950		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	110	100		6
Total capacity in gallons (actual)	100,000	100,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	530	0	0	0	530	1
M	D	6.000	76,823	0	0	0	76,823	2
M	S	6.000	13	0	0	0	13	3
P	D	6.000	2,074	0	0	0	2,074	4
M	D	8.000	21,173	0	0	0	21,173	5
M	S	8.000	2,594	0	0	0	2,594	6
P	D	8.000	6,306	5,691	0	0	11,997	7
M	D	10.000	5,570	0	0	0	5,570	8
M	S	10.000	12	0	0	0	12	9
M	D	12.000	5,631	0	0	0	5,631	10
P	D	12.000	5,950	13,524	0	0	19,474	11
P	S	12.000	4,063	0	0	0	4,063	12
Total Within Municipality			130,739	19,215	0	0	149,954	
Total Utility			130,739	19,215	0	0	149,954	

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)	
P	0.750	970	0	0	0	970		1
M	1.000	421	137	0	0	558	27	2
M	1.250	55	0	0	0	55		3
M	1.500	26	0	0	0	26		4
M	2.000	2	0	0	0	2		5
M	3.000	2	0	0	0	2		6
M	4.000	5	0	0	0	5		7
Total Utility		1,481	137	0	0	1,618	27	

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	1,841	118	16	0	1,943	294	1
0.750	14	1	2	0	13	4	2
1.000	29	3	1	0	31	5	3
1.250	4	0	4	0	0	0	4
1.500	9	0	0	0	9	3	5
2.000	11	0	1	0	10	3	6
3.000	4	0	0	0	4	4	7
4.000	3	0	0	0	3	3	8
Total:	1,915	122	24	0	2,013	316	

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	1,826	50	0	10	0	57	1,943	1
0.750	12	0	0	0	0	1	13	2
1.000	13	13	0	4	0	1	31	3
1.250	0	0	0	0	0	0	0	4
1.500	3	5	0	0	0	1	9	5
2.000	2	5	0	3	0	0	10	6
3.000	0	3	0	1	0	0	4	7
4.000	2	1	0	0	0	0	3	8
Total:	1,858	77	0	18	0	60	2,013	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	225	39			264	2
Total Fire Hydrants	225	39	0	0	264	
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:	251
Number of distribution system valves end of year:	364
Number of distribution valves operated during year:	171

WATER OPERATING SECTION FOOTNOTES

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

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

The \$10,888 return on investment in meters charged to sewer department is due to a high rate of return allowed of 9.85%.

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.

The decrease in Maintenance of Water Source Plant (605) is due to \$9,600 in repairs to Well #1 in 2004.

The increase in Maintenance of Mains (651) is due to a large number of main breaks being repaired in 2005.

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.

Water mains added during the year were financed by developers.

Water Services (Page W-18)

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

Water services added during the year were financed by developers.

Meters (Page W-19)

If 2-inch or greater meters are reported as residential, please explain.

The meters greater than 2" reported in residential are for duplex condo associations which supply more than one customer.

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.

NO, the Village will attempt to check on a more regular basis in the future.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

The Village fell only 11 short of operating at least half of the distribution system valves during the year. The shortfall will be made up for in 2006.
