



3014 (02-02-05)

ANNUAL REPORT

OF

Name: ALTOONA MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 1303 LYNN AVENUE
ALTOONA, WI 54702

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: ALTOONA MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 1303 LYNN AVENUE
ALTOONA, WI 54702

When was utility organized? 11/1/1917

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR. MICHAEL GOLAT

Title: CITY ADMINISTRATOR/DIRECTOR OF FINANCE

Office Address:

1303 LYNN AVENUE
P.O. BOX 8
ALTOONA, WI 54720

Telephone: (715) 839 - 6092

Fax Number: (715) 839 - 1800

E-mail Address:

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

Name: MR. KEVIN KRYSINSKI

Title: PARTNER

Office Address: JOHNSON BLOCK AND COMPANY, INC.

6314 ODANA ROAD
MADISON, WI 53719

Telephone: (608) 274 - 2002

Fax Number: (608) 274 - 4320

E-mail Address: KEVINK1@JOHNSONBLOCK.COM

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

Name: MR. LARRY STURZ

Title: MAYOR

Office Address:

1303 LYNN AVENUE
P.O. BOX 8
ALTOONA, WI 54720

Telephone: (715) 839 - 6092

Fax Number: (715) 839 - 1800

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: MR. KEVIN KRYSINSKI

Title: PARTNER

Office Address: JOHNSON BLOCK AND COMPANY, INC.
6314 ODANA ROAD
MADISON, WI 53562

Telephone: (608) 274 - 2002

Fax Number: (608) 274 - 4320

E-mail Address: KEVINK1@JOHNSONBLOCK.COM

Date of most recent audit report: 5/24/2005

Period covered by most recent audit: 1/1/2004-12/31/2004

Names and titles of utility management including manager or superintendent:

Name: MR H. LANNY GLEASON

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

1303 LYNN AVE
P.O. BOX 8
ALTOONA, WI 54720

Telephone: (715) 839 - 6092

Fax Number: (715) 839 - 1800

E-mail Address:

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

- MS ELIZABETH LORGE, ALDERPERSON
- MR ROBERT MATTISON, ALDERPERSON
- MR TOM MEYER, ALDERPERSON
- MR GEORGE SAMARDICH, ALDERPERSON
- MR DALE STUBER, ALDERPERSON
- MR. LARRY STURZ, MAYOR
- MS COLLEEN WEBER, ALDERPERSON

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	465,286	456,121	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	256,770	284,306	2
Depreciation Expense (403)	82,012	76,694	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	77,571	81,078	5
Total Operating Expenses	416,353	442,078	
Net Operating Income	48,933	14,043	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	48,933	14,043	
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)	2,626	2,398	10
Miscellaneous Nonoperating Income (421)	197,877	199,390	11
Total Other Income	200,503	201,788	
Total Income	249,436	215,831	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(14,317)	(14,316)	12
Other Income Deductions (426)	22,160	18,753	13
Total Miscellaneous Income Deductions	7,843	4,437	
Income Before Interest Charges	241,593	211,394	
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)	5,561	11,641	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	5,561	11,641	
Net Income	236,032	199,753	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,313,840	2,088,803	20
Balance Transferred from Income (433)	236,032	199,753	21
Miscellaneous Credits to Surplus (434)	46,589	25,284	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)	2,596,461	2,313,840	

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	465,286		465,286	1
Total (Acct. 400):	465,286	0	465,286	
Operation and Maintenance Expense (401-402):				
Derived	256,770		256,770	2
Total (Acct. 401-402):	256,770	0	256,770	
Depreciation Expense (403):				
Derived	82,012		82,012	3
Total (Acct. 403):	82,012	0	82,012	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	77,571		77,571	5
Total (Acct. 408):	77,571	0	77,571	
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:	48,933	0	48,933	
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 ON DELINQUENT UTILITIES	2,626	0	2,626 11
Total (Acct. 419):	2,626	0	2,626
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		117,640	117,640 12
SEWER NET INCOME(LOSS)	80,237	0	80,237 13
Total (Acct. 421):	80,237	117,640	197,877
TOTAL OTHER INCOME:	82,863	117,640	200,503
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(14,317)		(14,317) 14
NONE	0	0	0 15
Total (Acct. 425):	(14,317)	0	(14,317)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		22,160	22,160 16
NONE	0	0	0 17
Total (Acct. 426):	0	22,160	22,160
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(14,317)	22,160	7,843
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	5,561		5,561 21
Total (Acct. 430):	5,561	0	5,561

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:	5,561	0	5,561
NET INCOME:	140,552	95,480	236,032
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	524,330	1,789,510	2,313,840 24
Total (Acct. 216):	524,330	1,789,510	2,313,840
Balance Transferred from Income (433):			
Derived	140,552	95,480	236,032 25
Total (Acct. 433):	140,552	95,480	236,032
Miscellaneous Credits to Surplus (434):			
2004 AUDIT ADJUSTMENTS	46,589	0	46,589 26
Total (Acct. 434):	46,589	0	46,589
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):	711,471	1,884,990	2,596,461

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	465,286	0	0	0	465,286	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	465,286	0	0	0	465,286	

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	89,633	(21,689)	67,944	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	22,366	21,689	44,055	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	111,999	0	111,999	

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	2.3	1
Electric		2
Gas		3
Sewer	2.3	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,919,911	4,657,636	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,301,457	1,191,667	2
Net Utility Plant	4,618,454	3,465,969	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	4,630,240	4,540,310	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,572,185	1,455,764	4
Net Nonutility Property	3,058,055	3,084,546	
Investment in Municipality (123)	55,404	55,404	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	3,113,459	3,139,950	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	104,464	325,904	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	107,291	98,050	11
Other Accounts Receivable (143)	104,142	98,313	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	58,552	54,576	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	374,449	576,843	
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	8,106,362	7,182,762	

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)	3,025,096	4,271,567	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,596,461	2,313,840	23
Total Proprietary Capital	5,621,557	6,585,407	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	125,000	208,583	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	125,000	208,583	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	44,852	107,597	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	5,822	32
Other Current and Accrued Liabilities (238)	4,320	3,341	33
Total Current and Accrued Liabilities	49,172	116,760	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	2,310,633	272,012	36
Total Deferred Credits	2,310,633	272,012	
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	8,106,362	7,182,762	

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	4,657,636	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)	3,138,574	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,763,600	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)	1,017,737				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	5,919,911	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)	959,054	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	342,403	0	0	0	13
Total Accumulated Provision	1,301,457	0	0	0	
Net Utility Plant	4,618,454	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)	871,424				871,424	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	82,012				82,012	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,730				12,730	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	94,742	0	0	0	94,742	16
Debits during year						17
Book cost of plant retired	7,112				7,112	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	7,112	0	0	0	7,112	25
Balance end of year (110.1)	959,054	0	0	0	959,054	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	320,243				320,243	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	22,160				22,160	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	22,160	0	0	0	22,160	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)	342,403	0	0	0	342,403	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	4,540,310	112,457	22,527	4,630,240	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	4,540,310	112,457	22,527	4,630,240	
Less accum. prov. depr. & amort. (122)	1,455,764	128,652	12,231	1,572,185	3
Net Nonutility Property	3,084,546	(16,195)	10,296	3,058,055	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
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	4,271,567	1
Changes during year (explain):		
TIF CONTRIBUTIONS RECLASSIFIED TO DEFERRED CREDIT	(1,246,471)	2
Balance end of year	<u>3,025,096</u>	

BONDS (ACCT. 221)

- 1. Report hereunder information required for each separate issue of bonds.
- 2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
- 3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

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)					
2003 G.O. OBLIGATION	03/20/2003	12/01/2012	2.37%	125,000	1
Total for Account 223				125,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	77,299	2
Charged electric department expense		3
Charged sewer department expense	3,092	4
Other (explain):		
NONE		5
Total Accruals and other credits	80,391	
Taxes paid during year:		
County, state and local taxes	75,471	6
Social Security taxes	4,492	7
PSC Remainder Assessment	428	8
Other (explain):		
NONE		9
Total payments and other debits	80,391	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
ADVANCE FROM MUNICIPALITY	5,822	5,561	11,383	0	2
Subtotal	5,822	5,561	11,383	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	5,822	5,561	11,383	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)	
Investment in Municipality (123):		
ADVANCE TO ICE CENTER	55,404	1
Total (Acct. 123):	55,404	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	107,291	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	107,291	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	104,142	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	104,142	
Receivables from Municipality (145):		
TAX LEVY DUE FROM AGENCY FUND	58,552	12
Total (Acct. 145):	58,552	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	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)	
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	257,695	17
DEFERRED CREDIT-ADVANCES FOR CONSTRUCTION	2,052,938	18
Total (Acct. 253):	2,310,633	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,982,183	0	0	0	2,982,183	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	915,239	0	0	0	915,239	4
Customer Advances for Construction					0	5
Regulatory Liability	264,853	0	0	0	264,853	6
NONE					0	7
Average Net Rate Base	1,802,091	0	0	0	1,802,091	
Net Operating Income	48,933	0	0	0	48,933	8
Net Operating Income as a percent of						
Average Net Rate Base	2.72%	N/A	N/A	N/A	2.72%	

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	272,012	0	0	0	272,012	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	14,317	0	0	0	14,317	3
Other (specify):						
NONE					0	4
Balance End of Year	257,695	0	0	0	257,695	

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-18)

If Interest Accrued During Year (for other than Bonds (221)) is zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY greater than zero, please explain.

ACCRUED INTEREST IS IMMATERIAL.

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.

(143) SEWER RECEIVABLE REPRESENTS 4TH QUARTER 2005 REVENUES BILLED JANUARY 2006

(145)TAX LEVY DUE IS FOR DELINQUENT UTILITIES.

Signature Page (Page ii)

General footnotes

Johnson Block & Co., Inc.
Certified Public Accountants

INDEPENDENT ACCOUNTANT'S REPORT

City of Altoona
Altoona, Wisconsin

We have compiled the accompanying Municipal Utility Annual Report of the Altoona Municipal Water and Sewer Utility as of December 31, 2005 in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and accordingly, do not express an opinion or any other form of assurance on it.

The Municipal Utility Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission, which differ from generally accepted accounting principles. Accordingly, the Municipal Utility Annual Report is not designated for those who are not informed about such differences.

Johnson Block & Co., Inc.
March 31, 2006

6314 Odana Road, Madison, Wisconsin 53719 Phone: (608) 274-2002
Fax (608) 274-4320

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	433,241	434,065	1
Total Sales of Water	433,241	434,065	
Other Operating Revenues			
Forfeited Discounts (470)	1,804	1,882	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	30,241	20,174	6
Total Other Operating Revenues	32,045	22,056	
Total Operating Revenues	465,286	456,121	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	2,530	17,989	7
Pumping Expenses (620-625)	58,905	62,424	8
Water Treatment Expenses (630-635)	89,245	53,115	9
Transmission and Distribution Expenses (640-655)	35,701	55,466	10
Customer Accounts Expenses (901-904)	25,478	27,581	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	44,911	67,731	13
Total Operation and Maintenance Expenses	256,770	284,306	
Other Operating Expenses			
Depreciation Expense (403)	82,012	76,694	14
Amortization Expense (404-407)		0	15
Taxes (408)	77,571	81,078	16
Total Other Operating Expenses	159,583	157,772	
Total Operating Expenses	416,353	442,078	
NET OPERATING INCOME	48,933	14,043	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,346	113,045	245,788	4
Commercial	177	23,742	43,278	5
Industrial				6
Total Metered Sales to General Customers (461)	2,523	136,787	289,066	
Private Fire Protection Service (462)	14		990	7
Public Fire Protection Service (463)	2,452		136,441	8
Other Sales to Public Authorities (464)	36	7,607	6,744	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,025	144,394	433,241	

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)	136,441	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)	136,441	
Forfeited Discounts (470):		
Customer late payment charges	1,804	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,804	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	12,447	10
Other (specify): POOL FILLS, WATER SALES	1,022	11
CLEARWIRE ANTENNA RENTAL	5,606	12
UTILITY SEARCHES	4,185	13
OTHER REVENUES	1,165	14
METER INSTALLATION FEE	5,816	15
Total Other Water Revenues (474)	30,241	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	0	15,000	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	2,530	2,058	3
Maintenance of Water Source Plant (605)	0	931	4
Total Source of Supply Expenses	2,530	17,989	
PUMPING EXPENSES			
Operation Labor (620)	3,731	16,055	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	51,443	45,342	7
Operation Supplies and Expenses (623)	0	0	8
Maintenance of Pumping Plant (625)	3,731	1,027	9
Total Pumping Expenses	58,905	62,424	
WATER TREATMENT EXPENSES			
Operation Labor (630)	42,732	18,676	10
Chemicals (631)	46,513	34,439	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	0	0	13
Total Water Treatment Expenses	89,245	53,115	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	0	28,000	14
Operation Supplies and Expenses (641)	0	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,940	5,105	16
Maintenance of Mains (651)	21,308	8,794	17
Maintenance of Services (652)	0	0	18
Maintenance of Meters (653)	3,864	4,212	19
Maintenance of Hydrants (654)	1,558	2,224	20
Maintenance of Other Plant (655)	4,031	7,131	21
Total Transmission and Distribution Expenses	35,701	55,466	

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)	3,721	6,703	22
Accounting and Collecting Labor (902)	18,511	17,544	23
Supplies and Expenses (903)	3,246	3,334	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	25,478	27,581	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	40	19,415	27
Office Supplies and Expenses (921)	722	2,955	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	3,893	2,287	30
Property Insurance (924)	4,000	4,000	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	33,976	37,065	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	235	1,009	35
Transportation Expenses (933)		0	36
Maintenance of General Plant (935)	2,045	1,000	37
Total Administrative and General Expenses	44,911	67,731	
Total Operation and Maintenance Expenses	256,770	284,306	

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		75,471	75,471	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,092	2,823	2
Net property tax equivalent		72,379	72,648	
Social Security		4,765	7,956	3
PSC Remainder Assessment		427	474	4
Other (specify): NONE			0	5
Total tax expense		77,571	81,078	

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			Eau Claire				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.227088				2
County tax rate	mills		3.967075				3
Local tax rate	mills		5.557313				4
School tax rate	mills		11.340551				5
Voc. school tax rate	mills		1.844739				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		22.936766				9
Less: state credit	mills		1.482185				10
Net tax rate	mills		21.454581				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		5.557313				12
Combined School Tax Rate	mills		13.185290				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		18.742603				15
Total Tax Rate	mills		22.936766				16
Ratio of Local and School Tax to Total	dec.		0.817142				17
Total tax net of state credit	mills		21.454581				18
Net Local and School Tax Rate	mills		17.531447				19
Utility Plant, Jan. 1	\$	4,657,636	4,657,636				20
Materials & Supplies	\$	0	0				21
Subtotal	\$	4,657,636	4,657,636				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	4,657,636	4,657,636				24
Assessment Ratio	dec.		0.859368				25
Assessed Value	\$	4,002,623	4,002,623				26
Net Local & School Rate	mills		17.531447				27
Tax Equiv. Computed for Current Year	\$	70,172	70,172				28
Tax Equivalent per 1994 PSC Report	\$	75,471					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	75,471					31

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)	24,511		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)	79,485		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	103,996	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	54,852	215,665	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	250,454		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	305,306	215,665	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	15,338		23
Total Water Treatment Plant	15,338	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)			24,511	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)			79,485	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	103,996	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			270,517	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			250,454	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	520,971	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			15,338	23
Total Water Treatment Plant	0	0	15,338	

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)	5,689		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	279,381		26
Transmission and Distribution Mains (343)	1,017,562	41,121	27
Fire Mains (344)	0		28
Services (345)	205,611		29
Meters (346)	410,448	33,350	30
Hydrants (348)	150,824	7,977	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,069,515	82,448	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	73,091		34
Office Furniture and Equipment (391)	18,778		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	11,460	21,780	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)	217,809		43
Miscellaneous Equipment (398)	10,499		44
Other Tangible Property (399)	0		45
Total General Plant	331,637	21,780	
Total utility plant in service directly assignable	2,825,792	319,893	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,825,792	319,893	

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)			5,689 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			279,381 26
Transmission and Distribution Mains (343)	1,512		1,057,171 27
Fire Mains (344)			0 28
Services (345)			205,611 29
Meters (346)	5,600	1	438,199 30
Hydrants (348)			158,801 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	7,112	1	2,144,852
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			73,091 34
Office Furniture and Equipment (391)			18,778 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			33,240 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)			217,809 43
Miscellaneous Equipment (398)			10,499 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	353,417
Total utility plant in service directly assignable	7,112	1	3,138,574
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	7,112	1	3,138,574

**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)	1,246,725	97,920	27
Fire Mains (344)	0		28
Services (345)	223,869	28,775	29
Meters (346)	0		30
Hydrants (348)	150,186	16,125	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,620,780	142,820	
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	1,620,780	142,820	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,620,780	142,820	

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)			1,344,645 27
Fire Mains (344)			0 28
Services (345)			252,644 29
Meters (346)			0 30
Hydrants (348)			166,311 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,763,600
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	1,763,600
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,763,600

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			30,454	30,454	1
February			27,284	27,284	2
March			29,726	29,726	3
April			28,902	28,902	4
May			25,058	25,058	5
June			25,497	25,497	6
July			31,351	31,351	7
August			31,411	31,411	8
September			27,543	27,543	9
October			24,624	24,624	10
November			23,176	23,176	11
December			24,454	24,454	12
Total annual pumpage	0	0	329,480	329,480	
Less: Water sold				144,394	13
Volume pumped but not sold				185,086	14
Volume sold as a percent of volume pumped				44%	15
Volume used for water production, water quality and system maintenance				3,665	16
Volume related to equipment/system malfunction				7,800	17
Non-utility volume NOT included in water sales				1,800	18
Total volume not sold but accounted for				13,265	19
Volume pumped but unaccounted for				171,821	20
Percent of water lost				52%	21
If more than 25%, indicate causes:					22
MAJOR WATER LEAK NOT DETECTED TILL AFTER PREPARATION OF LAST YEAR'S PSC REPORT					
If more than 25%, state what action has been taken to reduce water loss:					23
track breaks					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,294	24
Date of maximum: 7/15/2005					25
Cause of maximum:					26
DRY WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				711	27
Date of minimum: 12/25/2005					28
Total KWH used for pumping for the year				1,215,340	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)	
WELL SOUTHEND 1ST ST WEST	1	194	12	213,000	Yes	1
WELL BRADWOOD AND 7TH	3	195	29	345,000	Yes	2
WELL BRADWOOD AND BARTLETT	4	192	12	230,000	Yes	3
WELL 5TH AND BARTLETT	5	174	20	196,000	Yes	4
WELL DEVNEY AND 3RD STREET	6	184	21	225,000	Yes	5

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	1	3	4	1
Location	1ST STREET WEST	7TH AND BRADWOOD	6TH STEET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GRUNDFOS	FAIRBANKS	FAIRBANKS	5
Year Installed	1993	1959	1967	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	125	300	155	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FAIRBANKS	FAIRBANKS	9 10
Year Installed	1993	1959	1967	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	15	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5	6		14
Location	SHOP	DEVNEY AND 3RD		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	FAIRBANKS	AURORA		18
Year Installed	1972	1984		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	157	189		21
Pump Motor or Standby Engine Mfr	FAIRBANKS	AURORA		22 23
Year Installed	1972	1984		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	10	10		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	UNIVERSAL		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1974		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	108		6
Total capacity in gallons (actual)	500,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	POWDER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	12,741	0	189	0	12,552	1
M	D	6.000	66,730	0	0	0	66,730	2
M	D	8.000	59,554	2,464	0	0	62,018	3
M	D	10.000	12,399	0	0	0	12,399	4
M	D	12.000	9,412	0	0	0	9,412	5
M	D	14.000	2,485	0	0	0	2,485	6
M	D	16.000	0	390			390	7
M	D	18.000	35	0	0	0	35	8
M	D	21.000	5,798	0	0	0	5,798	9
Total Within Municipality			169,154	2,854	189	0	171,819	
Total Utility			169,154	2,854	189	0	171,819	

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	0.625	1,416	0	0	0	1,416		1
M	0.750	16	0	0	0	16		2
M	1.000	582	33	0	0	615		3
M	1.500	199	0	0	0	199		4
M	2.000	9	0	0	0	9		5
M	3.000	3	0	0	0	3		6
M	4.000	1	0	0	0	1		7
M	6.000	1	0	0	0	1		8
Total Utility		2,227	33	0	0	2,260	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,080	200	109	0	3,171		1
1.000	102	0	1	0	101	0	2
1.500	21	0	1	0	20	0	3
2.000	27	0	1	0	26	0	4
3.000	7	0	0	0	7	0	5
4.000	5	0	0	0	5	0	6
Total:	3,242	200	112	0	3,330	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,339	91	0	21	0	720	3,171	1
1.000	25	1	0	4	0	71	101	2
1.500	1	9	0	2	0	8	20	3
2.000	0	6	0	7	0	13	26	4
3.000	0	4	0	0	0	3	7	5
4.000	0	4	0	1	0	0	5	6
Total:	2,365	115	0	35	0	815	3,330	

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	311	11			322	2
Total Fire Hydrants	311	11	0	0	322	
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:	200
Number of distribution system valves end of year:	364
Number of distribution valves operated during year:	60

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.

(474) CLEARWIRE ANTENNA RENTAL IS NEW IN 2005
CITY CHARGES \$15/METER INSTALLATION
RETURN ON NET INVESTMENT INCREASE RELATED TO CONTINUED GROWTH IN NUMBER OF METERS

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.

(600) NO OVERHEAD ALLOCATED TO WATER/SEWER IN 2005
(620) NO TIME WAS ALLOCATED TO THIS FUNCTION IN 2005
(630) TIME SHIFTED FROM (620) AND (640) TO THIS FUNCTION IN 2005
(631) INCREASE IN CHEMICAL EXPENSE RESULTED FROM
(640) NO TIME WAS ALLOCATED TO THIS FUNCTION IN 2005
(651) HAD A MAJOR LEAK IN WATER MAINS, HIRED LOCATOR TO FIND LEAK AND MADE NECESSARY REPAIRS
(920) NO TIME FOR ADMINISTRATOR WAS ALLOCATED TO WATER/SEWER IN 2005

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

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

(321) ADDED A BOOSTER STATION IN 2005

If Adjustments for any account are nonzero, please explain.

ROUNDING ADJUSTMENT

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.

NEW MAINS WERE FINANCED BY TIF RELATED CONTRIBUTIONS AND DEVELOPER PAID CONTRIBUTIONS

Water Services (Page W-18)

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

NEW SERVICES WERE FINANCED BY TIF RELATED CONTRIBUTIONS AND DEVELOPER PAID CONTRIBUTIONS

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

ALL SERVICES WERE IN USE

Meters (Page W-19)

If Tested During Year column total is zero, please explain.

THE METERS ARE REPLACED AND NOT TESTED.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

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

FOR METERS 1" OR SMALLER, THE METER IS REPLACED AND THEY DO NOT TEST THE METERS.

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.

STATION METERS ARE BEING CHECKED AT LEAST ONCE EVERY 2 YEARS.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

ALL DISTRIBUTION VALVES WERE EXERCISED IN 2004. 60 VALVES WERE EXERCISED IN RELATION TO CONSTRUCTION IN 2005. ALL DISTRIBUTION VALVES WILL BE EXERCISED IN SUMMER OF 2006.
