



3015 (02-02-05)

ANNUAL REPORT

OF

Name: COLFAX MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 613 MAIN STREET
P.O. BOX 417
COLFAX, WI 54730

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.

SIGNATURE PAGE

I JOHN JAHR of
(Person responsible for accounts)

COLFAX MUNICIPAL WATER AND SEWER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/29/2006
(Date)

CLERK-TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: COLFAX MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 613 MAIN STREET
P.O. BOX 417
COLFAX, WI 54730

When was utility organized? 12/31/1959

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOHN JAHR

Title: CLERK TREASURER

Office Address:

613 MAIN STREET
P.O. BOX 417
COLFAX, WI 54730

Telephone: (715) 962 - 3311

Fax Number: (715) 962 - 2221

E-mail Address: colfaxclerk@charter.net

Utility employee in charge of correspondence concerning this report:

Name: JOHN JAHR

Title: VILLAGE CLERK-TREASURER

Office Address:

613 MAIN STREET
P.O. BOX 417
COLFAX, WI 54730

Telephone: (715) 962 - 3311

Fax Number: (715) 962 - 3311

E-mail Address: colfaxclerk@charter.net

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

Name: ERIC M. DAVIDSON

Title: CPA

Office Address: BAUMAN ASSOCIATES, LTD.

4229 SOUTHTOWNE DRIVE
P.O. BOX 1225
EAU CLAIRE, WI 54702-1225

Telephone: (715) 834 - 2001 EXT 113

Fax Number: (715) 834 - 2774

E-mail Address: ericdavidson@baumancpa.com

IDENTIFICATION AND OWNERSHIP

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

Name: GENE GIBSON

Title: CHAIRPERSON

Office Address:

613 MAIN STREET
COLFAX, WI 54730

Telephone: (715) 962 - 3311

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

Fax Number:

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

Name: ERIC M. DAVIDSON

Title: CPA

Office Address: BAUMAN ASSOCIATES, LTD.

4229 SOUTHTOWNE DRIVE
P.O. BOX 1225
EAU CLAIRE, WI 54702-1225

Telephone: (715) 834 - 2001 EXT 113

Fax Number: (715) 834 - 2774

E-mail Address: ericdavidson@baumancpa.com

Date of most recent audit report: 2/17/2006

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: MR MICHAEL R. BOYD

Title: UTILITY SUPERINTENDENT

Office Address:

613 MAIN STREET
P.O. BOX 417
COLFAX, WI 54730

Telephone: (715) 962 - 4441

Fax Number: (715) 962 - 3311

E-mail Address:

Name of utility commission/committee: VILLAGE OF COLFAX DEPARTMENT OF PUBLIC WORKS

Names of members of utility commission/committee:

MR GENE GIBSON
MR RICHARD JOHNSON, CHAIRPERSON
NR PAUL WITTROCK

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: 3/22/2002

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)	182,747	183,814	1
Operating Expenses:			
Operation and Maintenance Expense (401)	82,619	79,179	2
Depreciation Expense (403)	37,608	33,651	3
Amortization Expense (404)	0	0	4
Taxes (408)	38,332	33,412	5
Total Operating Expenses	158,559	146,242	
Net Operating Income	24,188	37,572	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	24,188	37,572	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	4,016	3,535	9
Miscellaneous Nonoperating Income (421)	(11,481)	4,959	10
Total Other Income	(7,465)	8,494	
Total Income	16,723	46,066	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(3,231)	(3,231)	11
Other Income Deductions (426)	7,139	7,445	12
Total Miscellaneous Income Deductions	3,908	4,214	
Income Before Interest Charges	12,815	41,852	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	33,235	22,732	13
Amortization of Debt Discount and Expense (428)	678	395	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	33,913	23,127	
Net Income	(21,098)	18,725	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,209,229	1,396,422	19
Balance Transferred from Income (433)	(21,098)	18,725	20
Miscellaneous Credits to Surplus (434)	0	317,285	21
Miscellaneous Debits to Surplus--Debit (435)	0	317,285	22
Appropriations of Surplus--Debit (436)	0	205,918	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	1,188,131	1,209,229	

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	182,747		182,747	1
Total (Acct. 400):	182,747	0	182,747	
Operation and Maintenance Expense (401):				
Derived	82,619		82,619	2
Total (Acct. 401):	82,619	0	82,619	
Depreciation Expense (403):				
Derived	37,608		37,608	3
Total (Acct. 403):	37,608	0	37,608	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	38,332		38,332	5
Total (Acct. 408):	38,332	0	38,332	
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:	24,188	0	24,188	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
WATER UTILITY	4,016	0	4,016	10
Total (Acct. 419):	4,016	0	4,016	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		5,449	5,449	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NET LOSS OF NONREGULATED SEWER UTILITY	(16,930)	0	(16,930) 12
Total (Acct. 421):	(16,930)	5,449	(11,481)
TOTAL OTHER INCOME:	(12,914)	5,449	(7,465)
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(3,231)	[REDACTED]	(3,231) 13
NONE	0	0	0 14
Total (Acct. 425):	(3,231)	0	(3,231)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	7,139	7,139 15
NONE	0	0	0 16
Total (Acct. 426):	0	7,139	7,139
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(3,231)	7,139	3,908
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	33,235	[REDACTED]	33,235 17
Total (Acct. 427):	33,235	0	33,235
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DISCOUNT AND COSTS ON BONDS	678	[REDACTED]	678 18
Total (Acct. 428):	678	0	678
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	[REDACTED]	0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	33,913	0	33,913
NET INCOME:	(19,408)	(1,690)	(21,098)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	900,304	308,925	1,209,229 23
Total (Acct. 216):	900,304	308,925	1,209,229
Balance Transferred from Income (433):			
Derived	(19,408)	(1,690)	(21,098) 24
Total (Acct. 433):	(19,408)	(1,690)	(21,098)
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	880,896	307,235	1,188,131

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					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	182,747	0	0	0	182,747	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					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	182,747	0	0	0	182,747	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,247,916	2,207,675	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	271,941	228,901	2
Net Utility Plant	1,975,975	1,978,774	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,760,338	1,742,740	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	672,762	633,254	4
Net Nonutility Property	1,087,576	1,109,486	
Investment in Municipality (123)	0	0	5
Other Investments (124)	415	831	6
Special Funds (125)	394,844	368,700	7
Total Other Property and Investments	1,482,835	1,479,017	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	327,337	297,040	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	28,057	31,026	11
Other Accounts Receivable (143)	32,685	36,837	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	77,118	126,249	14
Materials and Supplies (150)	5,851	6,337	15
Prepayments (165)	2,634	2,264	16
Other Current and Accrued Assets (170)	565	471	17
Total Current and Accrued Assets	474,247	500,224	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	25,443	26,799	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	25,443	26,799	
Total Assets and Other Debits	3,958,500	3,984,814	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,086,509	1,086,509	21
Appropriated Earned Surplus (215)	298,504	298,504	22
Unappropriated Earned Surplus (216)	1,188,131	1,209,229	23
Total Proprietary Capital	2,573,144	2,594,242	
LONG-TERM DEBT			
Bonds (221)	1,280,000	1,295,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,280,000	1,295,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,240	1,590	28
Payables to Municipality (233)	40,072	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,733	18,224	32
Other Current and Accrued Liabilities (238)	2,155	14,371	33
Total Current and Accrued Liabilities	47,200	34,185	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	58,156	61,387	36
Total Deferred Credits	58,156	61,387	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	3,958,500	3,984,814	

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	2,207,675	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 (100.1)	1,895,251	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	352,665	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	2,247,916	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)	226,511	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	45,430	0	0	0	12
Total Accumulated Provision	271,941	0	0	0	
Net Utility Plant	1,975,975	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)	190,610				190,610	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	37,608				37,608	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	517				517	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	695				695	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	38,820	0	0	0	38,820	16
Debits during year						17
Book cost of plant retired	2,919				2,919	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	2,919	0	0	0	2,919	25
Balance end of year (110.1)	226,511	0	0	0	226,511	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.04%					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)	38,291				38,291	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	7,139				7,139	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	7,139	0	0	0	7,139	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)	45,430	0	0	0	45,430	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.04%					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	1,742,740	17,598		1,760,338	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	1,742,740	17,598	0	1,760,338	
Less accum. prov. depr. & amort. (122)	633,254	39,508		672,762	3
Net Nonutility Property	1,109,486	(21,910)	0	1,087,576	

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	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

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	5,851	6,337 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	5,851	6,337

**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)				
1.295 MILLION \$ BOND ISSUE	27,590	1356	25,443	1
Total			25,443	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,086,509	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,086,509</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1.295 MILLION BONDS - 2004	06/15/2004	12/01/2024	4.95%	1,280,000	1
Total Bonds (Account 221):				1,280,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	38,332	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	38,332	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	2,264	7
PSC Remainder Assessment	154	8
Other (explain):		
PROPERTY TAX EQUIVALENT	35,914	9
Total payments and other debits	38,332	
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)					
1.295 BOND ISSUE	18,224	33,235	48,726	2,733	1
Subtotal	18,224	33,235	48,726	2,733	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	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	18,224	33,235	48,726	2,733	

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):		
DEFERRED SEWER ASSESSMENTS TO BE PLACED ON FUTURE TAX ROLLS	415	2
Total (Acct. 124):	415	
Special Funds (125):		
VARIOUS SINKING FUND AND SAVINGS ACCOUNTS	239,863	3
USUSED BOND PROCEEDS	154,981	4
Total (Acct. 125):	394,844	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	28,057	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	28,057	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	29,258	10
Merchandising, jobbing and contract work		11
Other (specify):		
RECYCLING	3,427	12
Total (Acct. 143):	32,685	
Receivables from Municipality (145):		
AMOUNTS PLACED ON TAX ROLL 2005 DELINQUENT TAXES	11,387	13
PUBLIC FIRE PROTECTION CHARGES	63,262	14
SPECIAL ASSESSMENTS PLACED ON TAX ROLL	474	15
UNPAID EMPLOYEE BENEFITS PAID BY MUNICIPALITY	1,995	16
Total (Acct. 145):	77,118	
Prepayments (165):		
INSURANCE - WATER UTILITY	1,134	17
INSURANCE - SEWER UTILITY	1,500	18
Total (Acct. 165):	2,634	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):		0
Other Deferred Debits (183):		
NONE		20
Total (Acct. 183):		0
Payables to Municipality (233):		
PROPERTY TAX EQUIVALENT	36,247	21
UNPAID RECYCLING CHARGES	3,825	22
Total (Acct. 233):	40,072	
Other Deferred Credits (253):		
Regulatory Liability	58,156	23
NONE		24
Total (Acct. 253):	58,156	

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 (100.1)	1,877,855	0	0	0	1,877,855	1
Materials and Supplies	6,094	0	0	0	6,094	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	208,560	0	0	0	208,560	4
Customer Advances for Construction					0	5
Regulatory Liability	59,771	0	0	0	59,771	6
					0	7
Average Net Rate Base	1,615,618	0	0	0	1,615,618	
Net Operating Income	24,188	0	0	0	24,188	8
Net Operating Income as a percent of Average Net Rate Base	1.50%	N/A	N/A	N/A	1.50%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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	0.9	1
Electric	0	2
Gas	0	3
Sewer	0.9	4

**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	61,387	0	0	0	61,387	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	3,231	0	0	0	3,231	3
Other (specify):					0	4
Balance End of Year	58,156	0	0	0	58,156	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

See titles and individual breakdowns within these accounts. All are current.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	180,370	181,387	1
Total Sales of Water	180,370	181,387	
Other Operating Revenues			
Forfeited Discounts (470)	1,331	1,268	2
Other Water Revenues (474)	1,046	1,159	3
Total Other Operating Revenues	2,377	2,427	
Total Operating Revenues	182,747	183,814	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	45,592	43,919	4
General Operating Expenses (680-690)	37,027	35,260	5
Total Operation and Maintenance Expenses	82,619	79,179	
Other Operating Expenses			
Depreciation Expense (403)	37,608	33,651	6
Amortization Expense (404)		0	7
Taxes (408)	38,332	33,412	8
Total Other Operating Expenses	75,940	67,063	
Total Operating Expenses	158,559	146,242	
NET OPERATING INCOME	24,188	37,572	

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	7	262	861	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	7	262	861	
Metered Sales to General Customers (461)				
Residential	370	19,437	77,276	4
Commercial	64	5,443	20,353	5
Industrial	4	2,566	4,768	6
Total Metered Sales to General Customers (461)	438	27,446	102,397	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		63,262	8
Other Sales to Public Authorities (464)	13	4,035	13,850	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	459	31,743	180,370	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	63,262	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)	63,262	
Forfeited Discounts (470):		
Customer late payment charges	1,331	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,331	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	956	7
Other (specify): RECONNECT/MISC. FEES	90	8
Total Other Water Revenues (474)	1,046	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	18,111	16,096	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	7,593	6,373	3
Chemicals (630)	6,210	9,474	4
Supplies and Expenses (640)	9,881	3,703	5
Repairs of Water Plant (650)	2,086	7,466	6
Transportation Expenses (660)	1,711	807	7
Total Plant Operation and Maintenance Expenses	45,592	43,919	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	11,476	10,885	8
Office Supplies and Expenses (681)	920	1,943	9
Outside Services Employed (682)	4,631	3,398	10
Insurance Expense (684)	2,432	2,193	11
Employees Pensions and Benefits (686)	17,290	16,491	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	278	350	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	37,027	35,260	
Total Operation and Maintenance Expenses	82,619	79,179	

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	AVERAGE DEPRECIABLE METER COST, 1/2 TO	36,247	31,409	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	EACH UTILITY	333	338	2
Net property tax equivalent		35,914	31,071	
Social Security	BASED ON 7.65% OF ACTUAL WAGES	2,264	2,150	3
PSC Remainder Assessment	100% WATER	154	191	4
Other (specify): NONE			0	5
Total tax expense		38,332	33,412	

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			Dunn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.256563				3
County tax rate	mills		8.711998				4
Local tax rate	mills		11.968096				5
School tax rate	mills		8.958412				6
Voc. school tax rate	mills		2.203117				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.098186				10
Less: state credit	mills		1.022745				11
Net tax rate	mills		31.075441				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.968096				14
Combined School Tax Rate	mills		11.161529				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.129625				17
Total Tax Rate	mills		32.098186				18
Ratio of Local and School Tax to Total	dec.		0.720590				19
Total tax net of state credit	mills		31.075441				20
Net Local and School Tax Rate	mills		22.392645				21
Utility Plant, Jan. 1	\$	2,207,675	2,207,675				22
Materials & Supplies	\$	6,337	6,337				23
Subtotal	\$	2,214,012	2,214,012				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,214,012	2,214,012				26
Assessment Ratio	dec.		0.731126				27
Assessed Value	\$	1,618,722	1,618,722				28
Net Local & School Rate	mills		22.392645				29
Tax Equiv. Computed for Current Year	\$	36,247	36,247				30
Tax Equivalent per 1994 PSC Report	\$	14,852					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	36,247					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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	8,403		4
Structures and Improvements (311)	23,223		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	122,480		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	154,106	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	17,682	1,695	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	77,581		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	30,198		20
Total Pumping Plant	125,461	1,695	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,722		23
Total Water Treatment Plant	4,722	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)			8,403	4
Structures and Improvements (311)			23,223	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			122,480	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	154,106	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			19,377	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			77,581	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			30,198	20
Total Pumping Plant	0	0	127,156	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,722	23
Total Water Treatment Plant	0	0	4,722	

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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	555		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	328,379		26
Transmission and Distribution Mains (343)	869,427	19,785	27
Fire Mains (344)	0		28
Services (345)	218,394	3,029	29
Meters (346)	40,627	7,879	30
Hydrants (348)	92,588		31
Other Transmission and Distribution Plant (349)	1,466	4,410	32
Total Transmission and Distribution Plant	1,551,436	35,103	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	522		35
Computer Equipment (372.1)	6,140	913	36
Transportation Equipment (373)	12,231		37
Other General Equipment (379)	5,841		38
Other Tangible Property (390)	0		39
Total General Plant	24,734	913	
Total utility plant in service directly assignable	1,860,459	37,711	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,860,459	37,711	

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)			555 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			328,379 26
Transmission and Distribution Mains (343)			889,212 27
Fire Mains (344)			0 28
Services (345)			221,423 29
Meters (346)	2,919		45,587 30
Hydrants (348)			92,588 31
Other Transmission and Distribution Plant (349)			5,876 32
Total Transmission and Distribution Plant	2,919	0	1,583,620
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			522 35
Computer Equipment (372.1)			7,053 36
Transportation Equipment (373)			12,231 37
Other General Equipment (379)			5,841 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	25,647
Total utility plant in service directly assignable	2,919	0	1,895,251
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	2,919	0	1,895,251

**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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	110,752		26
Transmission and Distribution Mains (343)	173,074	2,449	27
Fire Mains (344)	0		28
Services (345)	43,337	3,000	29
Meters (346)	0		30
Hydrants (348)	20,053		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	347,216	5,449	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	347,216	5,449	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	347,216	5,449	

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)			110,752 26
Transmission and Distribution Mains (343)			175,523 27
Fire Mains (344)			0 28
Services (345)			46,337 29
Meters (346)			0 30
Hydrants (348)			20,053 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	352,665
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	352,665
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	352,665

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 (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			3,576	3,576	1
February			3,064	3,064	2
March			3,402	3,402	3
April			3,199	3,199	4
May			3,375	3,375	5
June			3,389	3,389	6
July			3,923	3,923	7
August			3,668	3,668	8
September			2,950	2,950	9
October			2,914	2,914	10
November			2,906	2,906	11
December			2,934	2,934	12
Total annual pumpage	0	0	39,300	39,300	
Less: Water sold				31,743	13
Volume pumped but not sold				7,557	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				90	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				90	19
Volume pumped but unaccounted for				7,467	20
Percent of water lost				19%	21
If more than 25%, indicate causes: n/a					22
If more than 25%, state what action has been taken to reduce water loss: n/a					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				205	24
Date of maximum: 1/12/2005					25
Cause of maximum: SCADA SYSTEM WAS FUNCTIONING IMPROPERLY					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				45	27
Date of minimum: 1/11/2005					28
Total KWH used for pumping for the year				96,377	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)	
609 MAIN STREET	#1	233	10	240,000	Yes	1
890 HIGH STREET	#2	207	12	240,000	Yes	2
119 SOUTH MAIN STREET	#3	240	12	468,000	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	#1	#2	#2 STANDBY	1
Location	#1	#2	#2	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	J-LINE	J-LINE	UNKNOWN	5
Year Installed	1996	1996	1959	6
Type	SUBMERSIBLE	SUBMERSIBLE	CENTRIFUGAL	7
Actual Capacity (gpm)	240	250	240	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	GM ROGERS	10
Year Installed	1996	1996	2000	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#3			14
Location	#3			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	FAIRBANKS			18
Year Installed	1984			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	325			21
Pump Motor or Standby Engine Mfr	U.S.			23
Year Installed	1984			24
Type	ELECTRIC			25
Horsepower	40			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	PEDESPHERE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1996		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	150		6
Total capacity in gallons (actual)	150,000		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)?	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)	
P	D	1.000	500	0	0	0	500	1
M	D	2.000	1,402	0	0	0	1,402	2
A	D	4.000	3,193	0	0	0	3,193	3
M	D	4.000	6,534	0	0	0	6,534	4
M	D	6.000	12,652	18	0	0	12,670	5
P	D	6.000	26	0	0	0	26	6
M	D	8.000	18,503	180	0	0	18,683	7
P	D	8.000	1,401	0	0	0	1,401	8
M	D	10.000	7,216	0	0	0	7,216	9
Total Within Municipality			51,427	198	0	0	51,625	
Total Utility			51,427	198	0	0	51,625	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	425	4	0	0	429	2	1
M	1.000	18	0	0	0	18		2
M	1.250	1	0	0	0	1		3
M	1.500	1	0	0	0	1		4
M	2.000	7	1	0	0	8		5
M	3.000	2	0	0	0	2		6
M	4.000	1	0	0	0	1		7
M	8.000		1			1		8
Total Utility		455	6	0	0	461	2	

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	448	36	36	0	448	0	1
1.000	25	8	0	0	33	0	2
1.250	1	0	0	0	1	0	3
1.500	1	0	0	0	1	0	4
2.000	10	1	0	0	11	0	5
3.000	2	1	0	0	3	0	6
4.000	1	0	0	0	1	0	7
6.000	3	0	0	0	3	0	8
Total:	491	46	36	0	501	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	368	46	3	5	26	0	448	1
1.000	1	15	0	2	15	0	33	2
1.250	0	1	0	0	0	0	1	3
1.500	0	1	0	0	0	0	1	4
2.000	0	3	1	5	2	0	11	5
3.000	0	0	0	2	1	0	3	6
4.000	0	0	0	1	0	0	1	7
6.000	0	0	0	3	0	0	3	8
Total:	369	66	4	18	44	0	501	

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	78				78	2
Total Fire Hydrants	78	0	0	0	78	
Flushing Hydrants						
	7				7	3
Total Flushing Hydrants	7	0	0	0	7	

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:	72
Number of distribution system valves end of year:	109
Number of distribution valves operated during year:	35

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

None.

If Fuel or Power Purchased for Pumping (620), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

n/a = \$.078 per KWH.

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Account 630: As noted in the prior year, these were up over 2003 by \$3,620, thus \$3,264 decrease is consistent with 2003. Simply less purchased in 2005 compared to 2004.

Account 640 - up by \$6,178 due to two larger invoices for testing totaling \$5,624 between the two.

Account 650 - Down due to less repairs in 2005.

If Employee Pensions and Benefits (686) is zero, yet salary expense accounts exceed \$15,000, please explain.

n/a

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

If Water Treatment Equipment (332) is nonzero, report water treatment information in Reservoirs, Standpipes & Water Treatment schedule, or please explain.

These represent older costs which have always been in cost records for a long-time.

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.

General utility revenues, the only assessments against the property owners were curb and gutter charges on the property tax roll, all of which are recorded in the general fund.

Water Services (Page W-18)

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

The 4 residential services were all financed by the application of CZ-1 (\$3,000). The 2" and 8" services will be financed by TIF No. 3 revenues, but for 2005, no charges to property owners were made.

Meters (Page W-19)

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

The Utility's policy is to replace 10% of 1" or smaller meters annually.

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

The Utility's goal is to replace 10% of meters annually in this size category.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes

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

These will be tested in the future, they were not tested in 2005.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

The required amount of valves will be tested in the future.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	119,131	125,802	1
Total Sewage Operating Revenues	119,131	125,802	
Other Operating Revenues			
Forfeited Discounts (631)	1,331	1,359	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	21	0	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	1,352	1,359	
Total Operating Revenues	120,483	127,161	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	28,406	27,137	8
Maintenance Expenses (831-834)	12,208	10,523	9
Customer Accounting & Collection Expenses (840-843)	12,354	9,909	10
Administrative and General Expenses (850-857)	26,145	28,255	11
Total Operation and Maintenance Expenses	79,113	75,824	
Other Operating Expenses			
Depreciation Expense (403)	40,025	36,358	12
Amortization Expense (404)	0	0	13
Taxes (408)	2,596	2,489	14
Total Other Operating Expenses	42,621	38,847	
Total Operating Expenses	121,734	114,671	
NET OPERATING INCOME	(1,251)	12,490	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	370	19,437	72,914	1
Commercial Revenues	64	5,443	19,094	2
Industrial Revenues	4	2,566	593	3
Revenues from Public Authorities	13	4,035	9,890	4
Total Flat Rate Service to General Customers (621)	451	31,481	102,491	
Measured Service to General Customers (622)				
Residential Revenues				5
Commercial Revenues				6
Industrial Revenues				7
Revenues from Public Authorities				8
Total Measured Service to General Customers (622)	0	0	0	
Service to Public Authorities (623)				
Service to Other Systems (624)				
Other Sewerage Service (625)	451	31,481	16,640	11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	902	62,962	119,131	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1,331	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	1,331	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
MISC.	21	6
Total Miscellaneous Operating Revenues (635)	21	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	19,496	14,780	1
Power and Fuel for Pumping (821)	2,297	5,186	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	4,902	6,364	8
Transportation Expenses (828)	1,711	807	9
Rents (829)		0	10
Total Operation Expenses	28,406	27,137	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	10,957	8,683	11
Maintenance of Collection System Pumping Equipment (832)	600	527	12
Maintenance of Treatment and Disposal Plant Equipment (833)	586	512	13
Maintenance of General Plant Structures and Equipment (834)	65	801	14
Total Maintenance Expenses	12,208	10,523	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	12,354	9,909	15
Flat Rate Inspections (841)	0	0	16
Meter Reading (842)	0	0	17
Uncollectible Accounts (843)	0	0	18
Total Customer Accounting & Collection Expenses	12,354	9,909	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	0	977	19
Office Supplies and Expenses (851)	56	1,945	20
Outside Services Employed (852)	4,166	3,458	21
Insurance Expense (853)	3,536	3,612	22
Employees Pensions and Benefits (854)	17,290	16,491	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	0	24
Miscellaneous General Expenses (856)	1,097	1,772 25
Rents (857)		0 26
Total Administrative and General Expenses	26,145	28,255
 Total Operation and Maintenance Expenses	79,113	75,824

TAXES (ACCT. 408 - SEWER)

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)	
Social Security	BASED ON ACTUAL WAGES	2,263	2,151	1
Local and School Tax Equivalent on Meters Charged by Water Department	BASED ON AVG. METER INVESTMENT - 1/2 EACH	333	338	2
PSC Remainder Assessment			0	3
Other (specify):				
Total tax expense		2,596	2,489	

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

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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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	0		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26

SEWER 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
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26

SEWER 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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	0	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	0	0	

SEWER 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)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	0
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	0

**SEWER 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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	0		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26

SEWER 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
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26

**SEWER 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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	0	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	0	0	

SEWER 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)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	0
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	0

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)	
Sewer	4.000	412	4	0	0	416	2	1
Sewer	6.000	9	0	0	0	9		2
Total Utility		421	4	0	0	425	2	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	3,226	120	0	0	3,346	1
6.000	4,430	0	0	0	4,430	2
8.000	25,310	48	0	0	25,358	3
10.000	5,559	0	0	0	5,559	4
12.000	776	0	0	0	776	5
15.000	1,607	0	0	0	1,607	6
Total Utility	40,908	168	0	0	41,076	

SEWER OPERATING SECTION FOOTNOTES

NONE