



3015 (02-02-05)

ANNUAL REPORT

OF

Name: LAFARGE MUNICIPAL WATER AND SEWER UTILITY

Principal Office: P.O. BOX 39
LAFARGE, WI 54639

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: LAFARGE MUNICIPAL WATER AND SEWER UTILITY

Utility Address: P.O. BOX 39
LAFARGE, WI 54639

When was utility organized? 1/1/1906

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: VIRGINIA BILEK
Title: UTILITY CLERK BOOKKEEPER

Office Address:
P.O. BOX 39
LAFARGE, WI 54639

Telephone: (608) 625 - 2333

Fax Number: (608) 625 - 2800

E-mail Address:

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

Name: JOHN E. VIG
Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

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

Name: STEVEN DONAVAN
Title: PRESIDENT

Office Address:
610 NORTH STATE STREET
LA FARGE, WI 54639

Telephone: (608) 625 - 2545

Fax Number: (608) 625 - 2800

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: JOHN E. VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES, LLC
117 WEST COURT STREET
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

Date of most recent audit report: 2/22/2006

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

Names and titles of utility management including manager or superintendent:

Name: WAYNE CARPENTER

Title: PUBLIC WORKS MANAGER

Office Address:
P.O. BOX 39
LAFARGE, WI 54639

Telephone: (608) 625 - 2333

Fax Number: (608) 625 - 2800

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- STEVE DONOVAN, PRESIDENT
- LARRY GABRIELSON, TRUSTEE
- RANDY HEISEL, TRUSTEE
- FREDDIE NELSON, TRUSTEE
- BEN RASTALL, TRUSTEE
- DELORES SANDMIRE, TRUSTEE
- DEAN STEINMETZ, TRUSTEE

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? YES

Date of Ordinance: 6/17/1967

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)	259,728	263,696	1
Operating Expenses:			
Operation and Maintenance Expense (401)	179,494	160,497	2
Depreciation Expense (403)	63,138	44,556	3
Amortization Expense (404)	0	0	4
Taxes (408)	21,267	20,989	5
Total Operating Expenses	263,899	226,042	
Net Operating Income	(4,171)	37,654	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(4,171)	37,654	
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)	28,014	1,716	9
Miscellaneous Nonoperating Income (421)	0	152,549	10
Total Other Income	28,014	154,265	
Total Income	23,843	191,919	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(25,400)	(33,166)	11
Other Income Deductions (426)	36,712	50,350	12
Total Miscellaneous Income Deductions	11,312	17,184	
Income Before Interest Charges	12,531	174,735	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	41,638	42,724	13
Amortization of Debt Discount and Expense (428)	3,867	4,490	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	45,505	47,214	
Net Income	(32,974)	127,521	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,656,602	2,192,409	19
Balance Transferred from Income (433)	(32,974)	127,521	20
Miscellaneous Credits to Surplus (434)	155,331	0	21
Miscellaneous Debits to Surplus--Debit (435)	7,766	663,328	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	1,771,193	1,656,602	

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	259,728		259,728	1
Total (Acct. 400):	259,728	0	259,728	
Operation and Maintenance Expense (401):				
Derived	179,494		179,494	2
Total (Acct. 401):	179,494	0	179,494	
Depreciation Expense (403):				
Derived	63,138		63,138	3
Total (Acct. 403):	63,138	0	63,138	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	21,267		21,267	5
Total (Acct. 408):	21,267	0	21,267	
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:	(4,171)	0	(4,171)	
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):				
INTEREST EARNED ON RESTRICTED FUND AND TEMP. I	28,014	0	28,014	10
Total (Acct. 419):	28,014	0	28,014	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	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):			
Contributed Plant - Sewer	[REDACTED]		0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	28,014	0	28,014

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(25,400)	[REDACTED]	(25,400) 14
NONE	0	0	0 15
Total (Acct. 425):	(25,400)	0	(25,400)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	20,595	20,595 16
Depreciation Expense on Contributed Plant - Sewer	[REDACTED]	16,117	16,117 17
NONE	0	0	0 18
Total (Acct. 426):	0	36,712	36,712
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(25,400)	36,712	11,312

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	41,638	[REDACTED]	41,638 19
Total (Acct. 427):	41,638	0	41,638
Amortization of Debt Discount and Expense (428):			
AMORTIZATION ON DEBT DISCOUNT	3,867	[REDACTED]	3,867 20
Total (Acct. 428):	3,867	0	3,867
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 22
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	[REDACTED]	0 23
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 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	45,505	0	45,505
NET INCOME:	3,738	(36,712)	(32,974)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	189,492	1,467,110	1,656,602 25
Total (Acct. 216):	189,492	1,467,110	1,656,602
Balance Transferred from Income (433):			
Derived	3,738	(36,712)	(32,974) 26
Total (Acct. 433):	3,738	(36,712)	(32,974)
Miscellaneous Credits to Surplus (434):			
CORRECTION OF REGULATORY LIAB 1/1/04	0	155,331	155,331 27
Total (Acct. 434):	0	155,331	155,331
Miscellaneous Debits to Surplus--Debit (435):			
CORRECTION OF 2004 AMORTIZATION CHARGED	7,766	0	7,766 28
Total (Acct. 435)--Debit:	7,766	0	7,766
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 29
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	185,464	1,585,729	1,771,193

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| <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	111,210	0	148,518	0	259,728	1
Less: interdepartmental sales	2,611		8,124	0	10,735	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	984				984	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	107,615	0	140,394	0	248,009	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,300,312	4,260,382	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,318,461	1,222,269	2
Net Utility Plant	2,981,851	3,038,113	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	227,505	242,454	7
Total Other Property and Investments	227,505	242,454	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	35,557	84,601	8
Temporary Cash Investments (132)	34,985	34,827	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	20,567	21,548	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	126,978	122,796	14
Materials and Supplies (150)	11,430	11,156	15
Prepayments (165)	4,885	5,442	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	234,402	280,370	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	74,273	79,810	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	761,902	735,024	20
Total Deferred Debits	836,175	814,834	
Total Assets and Other Debits	4,279,933	4,375,771	

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)	833,579	833,579	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,771,193	1,656,602	23
Total Proprietary Capital	2,604,772	2,490,181	
LONG-TERM DEBT			
Bonds (221)	1,180,000	1,215,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	9,634	18,032	26
Total Long-Term Debt	1,189,634	1,233,032	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	4,339	1,393	28
Payables to Municipality (233)	3,803	0	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	12,274	13,069	31
Interest Accrued (237)	6,541	6,672	32
Other Current and Accrued Liabilities (238)	1,373	1,262	33
Total Current and Accrued Liabilities	28,330	22,396	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	457,197	630,162	36
Total Deferred Credits	457,197	630,162	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	4,279,933	4,375,771	

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	2,117,283	2,143,099	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)	847,512	1,224,926	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,270,766	957,108	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	2,118,278	2,182,034	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)	87,630	609,533	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	167,100	454,198	0	0	12
Total Accumulated Provision	254,730	1,063,731	0	0	
Net Utility Plant	1,863,548	1,118,303	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	66,134	395,370			461,504	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	20,901	42,237			63,138	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	685	(685)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
CORRECTION OF 2003 BEG ACCUI		155,331			155,331	12
RECALCULATION OF 2003, 2004 DE		20,848			20,848	13
					0	14
					0	15
Total credits	21,586	217,731	0	0	239,317	16
Debits during year						17
Book cost of plant retired	90	3,568			3,658	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	90	3,568	0	0	3,658	25
Balance end of year (110.1)	87,630	609,533	0	0	697,163	26
Composite Depreciation Rate?	No	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	146,505	614,260			760,765	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	20,595	16,117			36,712	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	20,595	16,117	0	0	36,712	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
CORRECTION OF 2003 BEG ACCUI		155,331			155,331	21
RECALCULATION OF 2003, 2004 DE					20,848	22
					0	23
					0	24
Total debits	0	176,179	0	0	176,179	25
Balance end of year (110.1)	167,100	454,198	0	0	621,298	26
Composite Depreciation Rate?	No	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	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	11,430	11,156 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>11,430</u>	<u>11,156</u>

**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)				
1996 MORTGAGE REVENUE BONDS	934	428	12,144	1
2003 REVENUE BOND DEFERRED LOSS ON REFINANCING	1,669	427	22,537	2
2003 REVENUE BONDS	2,933	428	39,592	3
Total			74,273	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	833,579	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>833,579</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)	
2003 REVENUE BONDS	07/01/2003	11/01/2018	2.90%	1,180,000	1
Total Bonds (Account 221):				1,180,000	

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)	
Other Long-Term Debt (224)					
STATE OF WI BOARD OF COMMISSIONERS	11/27/1995	03/15/2014	5.00%	9,634	1
Total for Account 224				9,634	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	13,069	1
Accruals:		
Charged water department expense	15,587	2
Charged electric department expense		3
Charged sewer department expense	5,680	4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>21,267</u>	
Taxes paid during year:		
County, state and local taxes	16,681	6
Social Security taxes	5,157	7
PSC Remainder Assessment	224	8
Other (explain):		
NONE		9
Total payments and other debits	<u>22,062</u>	
Balance end of year	<u><u>12,274</u></u>	

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
2003 REVENUE BONDS	6,644	39,375	39,497	6,522	2
Subtotal	6,644	39,375	39,497	6,522	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	4
2001 NOTE	28	594	603	19	5
DEFERRED LOSS ON REFINANCING	0	1,669	1,669	0	6
Subtotal	28	2,263	2,272	19	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	6,672	41,638	41,769	6,541	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
BOND RESERVE	93,061	3
REDEMPTION	55,666	4
DEPRECIATION RESERVE	78,778	5
Total (Acct. 125):	227,505	
Notes Receivable (141):		
NONE	0	6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	8,589	7
Electric	0	8
Sewer (Regulated)	11,978	9
Other (specify):		
NONE	0	10
Total (Acct. 142):	20,567	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	11
Merchandising, jobbing and contract work	0	12
Other (specify):		
NONE	0	13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM ELECT. FOR PRIOR YEAR EXPENSES PAID BY WATER/SEWER	712	14
DUE FROM GEN. FOR PRIOR YEAR DEBT PAYMENTS PAID BY WATER/SEWER	122,084	15
DUE FROM GEN. FOR CURRENT YEAR HYDRANT RENTAL	4,182	16
Total (Acct. 145):	126,978	
Prepayments (165):		
PREPAID INSURANCE	4,885	17
Total (Acct. 165):	4,885	

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	0	18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
TIF RECEIVABLE ON CROPP PROJECT	761,902	19
Total (Acct. 183):	761,902	
Payables to Municipality (233):		
DUE TO ELECTRIC FOR INSURANCE AND OTHER OPER. EXPENSES PAID BY ELECTRIC	3,803	20
Total (Acct. 233):	3,803	
Other Deferred Credits (253):		
Regulatory Liability	457,197	21
NONE	0	22
Total (Acct. 253):	457,197	

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)	847,014	0	1,022,843	0	1,869,857	1
Materials and Supplies	11,293	0	0	0	11,293	2
Other (specify):						
CORRECTION OF AVERAGE UTILITY PLANT IN SERVICE			182,615		182,615	3
Less Average:						
Reserve for Depreciation (110.1)	76,882	0	502,451	0	579,333	4
Customer Advances for Construction					0	5
Regulatory Liability	94,445	0	449,234	0	543,679	6
CORRECTION OF AVERAGE REG LIAB			(73,802)		(73,802)	7
CORRECTION OF AVERAGE RESERVE FOR DEPRECIATION			88,090		88,090	8
Average Net Rate Base	686,980	0	239,485	0	926,465	
Net Operating Income	1,609	0	(5,780)	0	(4,171)	9
Net Operating Income as a percent of Average Net Rate Base	0.23%	N/A	-2.41%	N/A	-0.45%	

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	1	1
Electric		2
Gas		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	96,998	0	533,164	0	630,162	1
Add credits during year:						
CORRECTION OF 2004 AMORTIZATION			7,766		7,766	2
Deduct charges:						
Miscellaneous Amortization (425)	5,105	0	20,295	0	25,400	3
Other (specify):						
CORRECTION OF REG LIABILITY 1/1/2004			155,331		155,331	4
Balance End of Year	91,893	0	365,304	0	457,197	

FINANCIAL SECTION FOOTNOTES

Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

General footnotes

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF CONTRIBUTED SEWER PLANT WAS OVERSTATED ON THE 2003 ANNUAL REPORT. THE CALCULATION OF BEGINNING ACCUMULATED DEPRECIATION FOR THAT YEAR WAS BASED ON \$1,319,612 OF PLANT ASSETS AS OPPOSED TO THE CORRECT AMOUNT OF \$954,382 (SEE FOOTNOTES TO SCHEDULES S-7, S-8, S-9 & S-10). ACTUAL BEGINNING ACCUMULATED DEPRECIATION AT JANUARY 1, 2003 WAS OVERSTATED BY \$155,331 (\$561,225 - \$405,894).

LIKewise, THE DEPRECIATION EXPENSE CHARGED ON CONTRIBUTED ASSETS IN 2003 & 2004 WAS ALSO OVERSTATED BY \$20,848 (\$10,424 IN 2003 & 2004).

Accumulated Provision for Depreciation and Amortization of Utility Plant on Contributed Plant in Servic

General footnotes

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF CONTRIBUTED SEWER PLANT WAS OVERSTATED ON THE 2003 ANNUAL REPORT. THE CALCULATION OF BEGINNING ACCUMULATED DEPRECIATION FOR THAT YEAR WAS BASED ON \$1,319,612 OF PLANT ASSETS AS OPPOSED TO THE CORRECT AMOUNT OF \$954,382 (SEE FOOTNOTES TO SCHEDULES S-7, S-8, S-9 & S-10). ACTUAL BEGINNING ACCUMULATED DEPRECIATION AT JANUARY 1, 2003 WAS OVERSTATED BY \$155,331 (\$561,225 - \$405,894).

LIKewise, THE DEPRECIATION EXPENSE CHARGED ON CONTRIBUTED ASSETS IN 2003 & 2004 WAS ALSO OVERSTATED BY \$20,848 (\$10,424 IN 2003 & 2004).

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

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

AMOUNT REPRESENTS LONG-TERM RECEIVABLE OF TAX INCREMENT REVENUE RELATED TO CONSTRUCTION PROJECT.

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.

ACCOUNT 145: \$712.00 RECEIVABLE FROM ELECTRIC FUND FOR PRIOR YEAR OPERATING EXPENSES PAID BY WATER/SEWER FUND.

ACCOUNT 145: \$122,084.00 RECEIVABLE FROM GENERAL FUND FOR PRIOR YEAR DEBT PROCEEDS/PAYMENTS PAID BY WATER/SEWER FUND.

ACCOUNT 145: \$4,182.00 RECEIVABLE FROM GENERAL FUND FOR CURRENT YEAR HYDRANT RENTAL OWED TO WATER FUND.

ACCOUNT 233: \$3,803.00 PAYABLE TO ELECTRIC FUND - \$3,219.00 FOR CURRENT YEAR ELECRTCIC REVENUES COLLECTED IN SEWER FUND AND \$584.00 FOR WATER/SEWER FUND CURRENT YEAR INSURANCE EXPENSES PAID BY ELECTRIC FUND.

FINANCIAL SECTION FOOTNOTES

Return on Rate Base Computation (Page F-19)

General footnotes

A CORRECTION TO THE COMPUTED AVERAGE UTILITY PLANT IN SERVICE AS COMPUTED BY ANNUAL REPORT PROGRAM IS NECESSARY AS THE BEGINNING UTILITY PLANT IN SERVICE WAS UNDERSTATED (SEE FOOTNOTE TO SCHEDULES S-7, S-8, S-9, & S-10). CORRECTION COMPUTED AS FOLLOWS:

AVERAGE UTILITY PLANT IN SERVICE SHOULD HAVE BEEN \$1,205,458 (\$1,185,991 + \$1,224,926)/2.

COMPUTED AVERAGE UTILITY PLANT IN SERVICE WAS \$1,022,843 (\$820,761 + \$1,224,926)/2.

DIFFERENCE BETWEEN ACTUAL AVERAGE AND COMPUTED IS \$182,615 (\$1,205,458 - \$1,022,843).

A CORRECTION TO THE COMPUTED AVERAGE REGULATORY LIABILITY AS COMPUTED BY ANNUAL REPORT PROGRAM IS NECESSARY AS THE BEGINNING REGULATORY LIABILITY WAS OVERSTATED (SEE FOOTNOTE TO SCHEDULE F-22). CORRECTION COMPUTED AS FOLLOWS:

AVERAGE REGULATORY LIABILITY SHOULD HAVE BEEN \$375,432 (\$385,599 + \$365,304)/2.

COMPUTED AVERAGE REGULATORY LIABILITY WAS \$449,234 (\$533,164 + \$365,304)/2.

DIFFERENCE BETWEEN ACTUAL AVERAGE AND COMPUTED IS \$73,802 (\$449,234 - \$375,432).

A CORRECTION TO THE COMPUTED AVERAGE RESERVE FOR DEPRECIATION AS COMPUTED BY ANNUAL REPORT PROGRAM IS NECESSARY AS THE RESERVE FOR DEPRECIATION WAS UNDERSTATED (SEE FOOTNOTE TO SCHEDULES F-7 AND F-8). CORRECTION COMPUTED AS FOLLOWS:

AVERAGE RESERVE FOR DEPRECIATION SHOULD HAVE BEEN \$590,199 (\$571,549 + \$608,848)/2.

COMPUTED AVERAGE RESERVE FOR DEPRECIATION WAS \$502,109 (\$395,370 + \$608,848)/2.

DIFFERENCE BETWEEN ACTUAL AVERAGE AND COMPUTED IS \$88,090 (\$590,199 - \$502,109).

Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253) (P)

General footnotes

CORRECTIONS OF THE AMOUNT OF REGULATORY LIABILITY ESTABLISHED IN THE 2004 ANNUAL REPORT AND THE AMOUNT OF AMORTIZATION CLAIMED IS NEEDED AS THE COMPUTED ACCUMULATED DEPRECIATION OF CONTRIBUTED PLANT REPORTED FOR JANUARY 1, 2003 WAS OVERSTATED ON THE 2003 ANNUAL REPORT.

ACCUMULATED DEPRECIATION OF CONTRIBUTED SEWER PLANT AT JANUARY 1, 2003 WAS OVERSTATED BY \$155,331 (SEE FOOTNOTES FOR SCHEDULES F-7 AND F-8). ANNUAL AMORTIZATION OF THE REGULATORY LIABILITY WAS OVERSTATED BY \$7,766 (\$28,061 - \$20,295).

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

Vig & Associates, LLC

To the Village Board
La Farge Municipal Water and Sewer Utility
La Farge, Wisconsin 54639

We have compiled the balance sheets of the La Farge Municipal Water and Sewer Utility as of December 31, 2005, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We also compiled the supplementary information presented in the prescribed form.

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

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates, LLC
March 28, 2006

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	110,196	109,681	1
Total Sales of Water	110,196	109,681	
Other Operating Revenues			
Forfeited Discounts (470)	30	218	2
Other Water Revenues (474)	984	962	3
Total Other Operating Revenues	1,014	1,180	
Total Operating Revenues	111,210	110,861	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	39,179	28,193	4
General Operating Expenses (680-690)	31,244	28,064	5
Total Operation and Maintenance Expenses	70,423	56,257	
Other Operating Expenses			
Depreciation Expense (403)	20,901	13,032	6
Amortization Expense (404)		0	7
Taxes (408)	18,277	18,188	8
Total Other Operating Expenses	39,178	31,220	
Total Operating Expenses	109,601	87,477	
NET OPERATING INCOME	1,609	23,384	

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	328	12,279	53,692	4
Commercial	58	3,913	14,503	5
Industrial				6
Total Metered Sales to General Customers (461)	386	16,192	68,195	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		38,062	8
Other Sales to Public Authorities (464)	2	483	1,328	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	3	1,323	2,611	12
Total Sales of Water	392	17,998	110,196	

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)	38,062	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)	38,062	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify): OTHER WATER REVENUES	30	6
Total Forfeited Discounts (470)	30	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	984	7
Other (specify): NONE		8
Total Other Water Revenues (474)	984	

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)	18,315	16,958	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	5,527	5,225	3
Chemicals (630)	4,576	4,339	4
Supplies and Expenses (640)	2,413	1,389	5
Repairs of Water Plant (650)	8,348	282	6
Transportation Expenses (660)		0	7
Total Plant Operation and Maintenance Expenses	39,179	28,193	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	8,247	8,748	8
Office Supplies and Expenses (681)	1,787	0	9
Outside Services Employed (682)	3,781	3,434	10
Insurance Expense (684)	4,466	4,719	11
Employees Pensions and Benefits (686)	12,640	10,681	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	323	482	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	31,244	28,064	
Total Operation and Maintenance Expenses	70,423	56,257	

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		15,887	15,887	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		300	250	2
Net property tax equivalent		15,587	15,637	
Social Security		2,578	2,424	3
PSC Remainder Assessment		112	127	4
Other (specify): NONE			0	5
Total tax expense		18,277	18,188	

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			Vernon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.209790				3
County tax rate	mills		6.600697				4
Local tax rate	mills		6.239838				5
School tax rate	mills		12.859508				6
Voc. school tax rate	mills		2.351565				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.261398				10
Less: state credit	mills		1.308985				11
Net tax rate	mills		26.952413				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.239838				14
Combined School Tax Rate	mills		15.211073				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.450911				17
Total Tax Rate	mills		28.261398				18
Ratio of Local and School Tax to Total	dec.		0.759018				19
Total tax net of state credit	mills		26.952413				20
Net Local and School Tax Rate	mills		20.457368				21
Utility Plant, Jan. 1	\$	2,117,283	2,117,283				22
Materials & Supplies	\$	11,156	11,156				23
Subtotal	\$	2,128,439	2,128,439				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,128,439	2,128,439				26
Assessment Ratio	dec.		0.894134				27
Assessed Value	\$	1,903,110	1,903,110				28
Net Local & School Rate	mills		20.457368				29
Tax Equiv. Computed for Current Year	\$	38,933	38,933				30
Tax Equivalent per 1994 PSC Report	\$	15,887					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	15,887					32
Tax equiv. for current year (see note 6)	\$	15,887					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)	6,010		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	6,010	0	
PUMPING PLANT			
Land and Land Rights (320)	200		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)	62,481		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,927		20
Total Pumping Plant	64,608	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	16,029		23
Total Water Treatment Plant	16,029	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)			6,010 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	6,010
PUMPING PLANT			
Land and Land Rights (320)			200 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)			62,481 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			1,927 20
Total Pumping Plant	0	0	64,608
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			16,029 23
Total Water Treatment Plant	0	0	16,029

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)	13,731		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	528,181		27
Fire Mains (344)	0		28
Services (345)	98,710		29
Meters (346)	27,306		30
Hydrants (348)	65,621		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	733,549	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	5,609		34
Office Furniture and Equipment (372)	1,522		35
Computer Equipment (372.1)	2,002		36
Transportation Equipment (373)	3,011		37
Other General Equipment (379)	14,177	1,085	38
Other Tangible Property (390)	0		39
Total General Plant	26,321	1,085	
Total utility plant in service directly assignable	846,517	1,085	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	846,517	1,085	

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)			13,731 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			528,181 27
Fire Mains (344)			0 28
Services (345)			98,710 29
Meters (346)	90		27,216 30
Hydrants (348)			65,621 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	90	0	733,459
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			5,609 34
Office Furniture and Equipment (372)			1,522 35
Computer Equipment (372.1)			2,002 36
Transportation Equipment (373)			3,011 37
Other General Equipment (379)			15,262 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	27,406
Total utility plant in service directly assignable	90	0	847,512
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	90	0	847,512

**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)	211,009		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	211,009	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	87,373		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	215,685		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	303,058	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)			211,009 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	211,009
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			87,373 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			215,685 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	303,058
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)	92,964		26
Transmission and Distribution Mains (343)	543,188		27
Fire Mains (344)	0		28
Services (345)	94,860		29
Meters (346)	0		30
Hydrants (348)	25,687		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	756,699	0	
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	1,270,766	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,270,766	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)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			92,964 26
Transmission and Distribution Mains (343)			543,188 27
Fire Mains (344)			0 28
Services (345)			94,860 29
Meters (346)			0 30
Hydrants (348)			25,687 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	756,699
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	1,270,766
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,270,766

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			2,012	2,012	1
February			1,446	1,446	2
March			1,889	1,889	3
April			1,837	1,837	4
May			2,015	2,015	5
June			2,052	2,052	6
July			2,343	2,343	7
August			2,049	2,049	8
September			1,948	1,948	9
October			1,765	1,765	10
November			1,598	1,598	11
December			1,775	1,775	12
Total annual pumpage	0	0	22,729	22,729	
Less: Water sold				17,998	13
Volume pumped but not sold				4,731	14
Volume sold as a percent of volume pumped				79%	15
Volume used for water production, water quality and system maintenance				2,000	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				750	18
Total volume not sold but accounted for				2,750	19
Volume pumped but unaccounted for				1,981	20
Percent of water lost				9%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				187	24
Date of maximum: 1/4/2005					25
Cause of maximum:					26
(2) 8" WATERMAIN BREAKS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				25	27
Date of minimum: 1/22/2005					28
Total KWH used for pumping for the year				41,233	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)	
312 W NORTH STREET	2	424	10	540,000	Yes	1
525 E SCHOOL STREET	3	167	18	345,600	Yes	2

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	2	3	4	1
Location	VILLAGE	VILLAGE	VILLAGE	2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	SIMMONS	CUMMINS	5
Year Installed	1964	1997	2004	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	425	250	500	8
Pump Motor or Standby Engine Mfr	MS	US MOTOR	ONAN - CUMMINS	9 10
Year Installed	1973	1997	2004	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	30	85	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER STATION 1	BOOSTER STATION 2	BOOSTER STATION 3	14
Location	VILLAGE	VILLAGE	VILLAGE	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	GRANDFOS	GRANDFOS	GRANDFOS	18
Year Installed	2004	2004	2004	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	120	200	400	21
Pump Motor or Standby Engine Mfr	BALDOR MOTOR	BALDOR MOTOR	BALDOR MOTOR	22 23
Year Installed	2004	2004	2004	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	5	8	15	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER STATION 4			1
Location	VILLAGE			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	PEERLESS			5
Year Installed	2004			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	1,600			8
Pump Motor or Standby Engine Mfr	U S MOTOR			9 10
Year Installed	2004			11
Type	ELECTRIC			12
Horsepower	50			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				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	AQUA STORE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1987		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	162		6
Total capacity in gallons (actual)	128,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		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.)	1.0000		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	1.000	100	0	0	0	100	1
M	D	4.000	573	0	0	0	573	2
M	D	6.000	19,723	0	0	0	19,723	3
M	D	8.000	13,616	0	0	0	13,616	4
M	D	10.000	815	0	0	0	815	5
M	D	12.000	697	0	0	0	697	6
Total Within Municipality			35,524	0	0	0	35,524	
Total Utility			35,524	0	0	0	35,524	

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	365	0	0	0	365	34	1
M	1.000	51	0	0	0	51	3	2
P	1.000	1	0	0	0	1		3
M	1.250	3	0	0	0	3		4
M	1.500	1	0	0	0	1		5
M	2.000	6	0	0	0	6		6
M	4.000	1	0	0	0	1		7
Total Utility		428	0	0	0	428	37	

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	391	0	3	(8)	380	10	1
1.000	3	0	0	0	3	0	2
1.250	2	0	0	0	2	0	3
1.500	4	0	0	0	4	0	4
2.000	5	0	0	0	5	0	5
6.000	0	0	0	0	0	0	6
Total:	405	0	3	(8)	394	10	

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	318	52	0	1	2	7	380	1
1.000	0	2	0	0	0	1	3	2
1.250	0	1	0	0	0	1	2	3
1.500	1	2	0	0	1	0	4	4
2.000	0	3	0	1	0	1	5	5
6.000	0	0	0	0	0	0	0	6
Total:	319	60	0	2	3	10	394	

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	70				70	2
Total Fire Hydrants	70	0	0	0	70	
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:	70
Number of distribution system valves end of year:	123
Number of distribution valves operated during year:	123

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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.

ACCOUNT 620: EXPENSE REFLECTS PRICE INCREASES FOR FUEL COSTS.

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 650 - REPAIRS ON WATER PLANT INCREASED BECAUSE OF THE REPAIRS COMPLETED ON THE BOOSTER STATION DURING THE YEAR.

Property Tax Equivalent (Water) (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

PER BOARD MINUTES JULY 10, 2000 THE BOARD PASSED A RESOLUTION AUTHORIZING THE WATER UTILITY TAX EQUIVALENT TO BE THE LOWER OF THE CALCULATED AMOUNT OR THE 1994 PSC AMOUNT.

Meters (Page W-19)

Explain all reported adjustments.

NUMBER OF METERS WAS ADJUSTED TO REFLECT PHYSICAL COUNT BALANCE AT YEAR END.

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

UTILITY IS AWARE OF REQUIRED CODE AND WILL ATTEMPT TO CATCH UP IN 2006.

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.

UTILITY IS AWARE OF REQUIRED CODE AND WILL ATTEMPT TO CATCH UP IN 2006.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	145,518	149,835	1
Total Sewage Operating Revenues	145,518	149,835	
Other Operating Revenues			
Forfeited Discounts (631)	0	0	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	3,000	3,000	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	3,000	3,000	
Total Operating Revenues	148,518	152,835	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	28,612	29,606	8
Maintenance Expenses (831-834)	44,788	40,637	9
Customer Accounting & Collection Expenses (840-843)	11,910	11,773	10
Administrative and General Expenses (850-857)	23,761	22,224	11
Total Operation and Maintenance Expenses	109,071	104,240	
Other Operating Expenses			
Depreciation Expense (403)	42,237	31,524	12
Amortization Expense (404)		0	13
Taxes (408)	2,990	2,801	14
Total Other Operating Expenses	45,227	34,325	
Total Operating Expenses	154,298	138,565	
NET OPERATING INCOME	(5,780)	14,270	

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				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	307	12,279	104,519	5
Commercial Revenues	57	3,913	29,692	6
Industrial Revenues				7
Revenues from Public Authorities	2	483	3,183	8
Total Measured Service to General Customers (622)	366	16,675	137,394	
Service to Public Authorities (623)				
Service to Other Systems (624)				
Other Sewerage Service (625)				
Interdepartmental Service (626)	3	1,323	8,124	12
Total Sewage Operating Revenues	369	17,998	145,518	

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)
-------------	--------------------------------------------	----------------------	---------------------	-----------------------

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.
 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)	
Customers Forfeited Discounts (631):		
Customer late payment charges	1	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	0	
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):		
SANITARY BENEFIT CHARGE	3,000	6
Total Miscellaneous Operating Revenues (635)	3,000	
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)	238	74	1
Power and Fuel for Pumping (821)	19,958	19,967	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)	7,094	7,956	8
Transportation Expenses (828)	1,322	1,609	9
Rents (829)		0	10
Total Operation Expenses	28,612	29,606	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	11,318	10,747	11
Maintenance of Collection System Pumping Equipment (832)	10,968	8,378	12
Maintenance of Treatment and Disposal Plant Equipment (833)	16,195	15,705	13
Maintenance of General Plant Structures and Equipment (834)	6,307	5,807	14
Total Maintenance Expenses	44,788	40,637	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	10,428	10,288	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	1,482	1,485	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	11,910	11,773	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	129	279	19
Office Supplies and Expenses (851)	1,913	2,044	20
Outside Services Employed (852)	3,985	4,270	21
Insurance Expense (853)	4,466	4,719	22
Employees Pensions and Benefits (854)	12,878	10,558	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)	390	354 25
Rents (857)		0 26
Total Administrative and General Expenses	23,761	22,224
 Total Operation and Maintenance Expenses	109,071	104,240

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		2,578	2,424	1
Local and School Tax Equivalent on Meters Charged by Water Department		300	250	2
PSC Remainder Assessment		112	127	3
Other (specify): NONE			0	4
Total tax expense		2,990	2,801	

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, 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)	72,965		6
Collecting Mains and Accessories (313)	66,907	37,457	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	19,089		9
Other Collecting System Equipment (316)	0		10
Total Collection System	158,961	37,457	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	17,678		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	22,012	2,146	14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	39,690	2,146	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	640		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	115,441		19
Primary Treatment Equipment (333)	117,862		20
Secondary Treatment Equipment (334)	24,273		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	41,803		23
Sludge Treatment and Disposal Equipment (337)	7,660		24
Plant Site Piping (338)	150,829		25
Flow Metering and Monitoring Equipment (339)	44,638	2,151	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)			72,965	6
Collecting Mains and Accessories (313)	3,568		100,796	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			19,089	9
Other Collecting System Equipment (316)			0	10
Total Collection System	3,568	0	192,850	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			17,678	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			24,158	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	41,836	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			640	17
Structures and Improvements (331)		279,021	279,021	18
Preliminary Treatment Equipment (332)			115,441	19
Primary Treatment Equipment (333)		86,209	204,071	20
Secondary Treatment Equipment (334)			24,273	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			41,803	23
Sludge Treatment and Disposal Equipment (337)			7,660	24
Plant Site Piping (338)			150,829	25
Flow Metering and Monitoring Equipment (339)			46,789	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, 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)	15,559		27
Other Treatment and Disposal Plant Equipment (341)	14,654		28
Total Treatment and Disposal Plant	533,359	2,151	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	5,000		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	30,213		33
Other General Equipment (379)	53,538	749	34
Other Tangible Property (390)	0		35
Total General Plant	88,751	749	
Total utility plant in service directly assignable	820,761	42,503	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	820,761	42,503	

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)			15,559 27
Other Treatment and Disposal Plant Equipment (341)			14,654 28
Total Treatment and Disposal Plant	0	365,230	900,740
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			5,000 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			30,213 33
Other General Equipment (379)			54,287 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	89,500
Total utility plant in service directly assignable	3,568	365,230	1,224,926
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	3,568	365,230	1,224,926

**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, 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)	18,120		6
Collecting Mains and Accessories (313)	514,658		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	532,778	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)	703,351		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	86,209		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)			18,120 6
Collecting Mains and Accessories (313)			514,658 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	532,778
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)		(279,021)	424,330 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)		(86,209)	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, 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	789,560	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	1,322,338	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	1,322,338	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	(365,230)	424,330
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	(365,230)	957,108
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	(365,230)	957,108

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	2.000	1	0	0	0	1		1
Sewer	4.000	381	0	0	0	381	1	2
Sewer	6.000	11	0	0	0	11		3
Total Utility		393	0	0	0	393	1	

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	250	0	0	0	250	1
6.000	112	0	0	0	112	2
8.000	23,016	858	858	0	23,016	3
10.000	2,382	0	0	0	2,382	4
12.000	990	0	0	0	990	5
15.000	1,250	0	0	0	1,250	6
Total Utility	28,000	858	858	0	28,000	

SEWER OPERATING SECTION FOOTNOTES

Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page S-07)

If Additions for any Accounts exceed \$10,000, please explain.

ADDITIONS AND REPLACEMENT OF COLLECTION MAINS AND ACCESSORIES ON NORTH SILVER STREET UPGRADE AND REPLACEMENT PROJECT. PROJECT WAS FINANCED BY UTILITY.

If Adjustments for any account are nonzero, please explain.

AS NOTED IN THE COMMISSION'S REVIEW OF THE 2003 ANNUAL REPORT, THE UTILITY RECLASSIFIED TO PLANT FINANCED BY CONTRIBUTIONS MORE THAN THE AMOUNT CLOSED TO ACCOUNT 271. THE DIFFERENCE BETWEEN THE TWO AMOUNTS WAS THE AMOUNT OF GRANT AMORTIZATION FROM 1984 THROUGH 2002 AND CHARGED TO ACCOUNT 271. AS PER THE COMMISSION'S RECOMEDATION, THE UTILITY IS RECLASSING THE AMOUNT INCORRECTLY RECORDED AS PLANT FINANCED BY CONTRIBUTIONS.

Sewer Utility Plant in Service --Plant Financed by Contributions-- (Page S-09)

If Adjustments for any account are nonzero, please explain.

AS NOTED IN THE COMMISSION'S REVIEW OF THE 2003 ANNUAL REPORT, THE UTILITY RECLASSIFIED TO PLANT FINANCED BY CONTRIBUTIONS MORE THAN THE AMOUNT CLOSED TO ACCOUNT 271. THE DIFFERENCE BETWEEN THE TWO AMOUNTS WAS THE AMOUNT OF GRANT AMORTIZATION FROM 1984 THROUGH 2002 AND CHARGED TO ACCOUNT 271. AS PER THE COMMISSION'S RECOMEDATION, THE UTILITY IS RECLASSING THE AMOUNT INCORRECTLY RECORDED AS PLANT FINANCED BY CONTRIBUTIONS.

Sewer Mains (Page S-12)

If Added During Year is greater than zero, please explain financing (see schedule headnote No. 3 regarding financing of mains).

REPLACED SEWER MAIN ON NORTH SILVER STREET UPGRADE AND REPLACEMENT PROJECT. PROJECT WAS FINANCED BY THE UTILITY.
