



3015 (02-02-05)

ANNUAL REPORT

OF

Name: LOWELL MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 105 N. RIVER ST.
P.O. BOX 397
LOWELL, WI 53557

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Important Changes During the Year	F-20
Full-Time Employees (FTE)	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

TABLE OF CONTENTS

Schedule Name	Page
SEWER OPERATING SECTION	
Sewer Operating Revenues & Expenses	S-01
Sewage Operating Revenues	S-02
High Strength Contributors	S-03
Other Operating Revenues (Sewer)	S-04
Sewer Operation & Maintenance Expenses	S-05
Taxes (Acct. 408 - Sewer)	S-06
Sewer Utility Plant in Service --Plant Financed by Utility or Municipality--	S-07
Sewer Utility Plant in Service --Plant Financed by Contributions--	S-09
Sewer Services	S-11
Sewer Mains	S-12
Sewer Operating Section Footnotes	S-13

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LOWELL MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 105 N. RIVER ST.
P.O. BOX 397
LOWELL, WI 53557

When was utility organized? 1/1/1969

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS POCIUS SANDY

Title: UTILITY CLERK

Office Address:

105 N. RIVER ST.
P.O. BOX 397
LOWELL, WI 53557

Telephone: (920) 927 - 5700

Fax Number:

E-mail Address: lowellclerk@powerweb.net

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR. JERRY STRASESKE

Title: VILLAGE PRESIDENT

Office Address:

615 BLAIR ST
LOWELL, WI 53557

Telephone: (920) 927 - 3105

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR JIM POLSIN

Title: UTILITY OPERATOR

Office Address:

P.O. BOX 397
LOWELL, WI 53557

Telephone: (920) 927 - 5700

Fax Number:

E-mail Address:

Name of utility commission/committee: LOWELL WATER AND SEWER

Names of members of utility commission/committee:

- MR CHET CAINE, JR, TRUSTEE
- MS PATTI EWER, TRUSTEE
- MS PAM HALL, TRUSTEE
- MR ED HEINZ, TRUSTEE
- MR SAL OKON, TRUSTEE
- MS JENNIFER OLSON, 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:

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)	60,094	54,693	1
Operating Expenses:			
Operation and Maintenance Expense (401)	33,393	35,247	2
Depreciation Expense (403)	6,604	5,034	3
Amortization Expense (404)	0	0	4
Taxes (408)	7,510	7,634	5
Total Operating Expenses	47,507	47,915	
Net Operating Income	12,587	6,778	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	12,587	6,778	
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)	530	336	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	530	336	
Total Income	13,117	7,114	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,147)	(5,147)	11
Other Income Deductions (426)	3,991	3,990	12
Total Miscellaneous Income Deductions	(1,156)	(1,157)	
Income Before Interest Charges	14,273	8,271	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	900	1,300	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	1,345	1,600	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	2,245	2,900	
Net Income	12,028	5,371	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	186,139	180,768	19
Balance Transferred from Income (433)	12,028	5,371	20
Miscellaneous Credits to Surplus (434)	6,011	0	21
Miscellaneous Debits to Surplus--Debit (435)	2,279	0	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)	201,899	186,139	

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	60,094		60,094	1
Total (Acct. 400):	60,094	0	60,094	
Operation and Maintenance Expense (401):				
Derived	33,393		33,393	2
Total (Acct. 401):	33,393	0	33,393	
Depreciation Expense (403):				
Derived	6,604		6,604	3
Total (Acct. 403):	6,604	0	6,604	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	7,510		7,510	5
Total (Acct. 408):	7,510	0	7,510	
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:	12,587	0	12,587	
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):				
CD'S, SAVINGS AND CHECKING ACCOUNTS	530	0	530	10
Total (Acct. 419):	530	0	530	
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:	530	0	530

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(5,147)	[REDACTED]	(5,147) 14
NONE	0	0	0 15
Total (Acct. 425):	(5,147)	0	(5,147)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	2,065	2,065 16
Depreciation Expense on Contributed Plant - Sewer	[REDACTED]	1,926	1,926 17
NONE	0	0	0 18
Total (Acct. 426):	0	3,991	3,991
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,147)	3,991	(1,156)

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	900	[REDACTED]	900 19
Total (Acct. 427):	900	0	900
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 20
Total (Acct. 428):	0	0	0
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	1,345	[REDACTED]	1,345 22
Total (Acct. 430):	1,345	0	1,345
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:	2,245	0	2,245
NET INCOME:	16,019	(3,991)	12,028
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	51,005	135,134	186,139 25
Total (Acct. 216):	51,005	135,134	186,139
Balance Transferred from Income (433):			
Derived	16,019	(3,991)	12,028 26
Total (Acct. 433):	16,019	(3,991)	12,028
Miscellaneous Credits to Surplus (434):			
ADJUST TAXES PAYABLE TO ACTUAL AT 12/31/04	6,011	0	6,011 27
Total (Acct. 434):	6,011	0	6,011
Miscellaneous Debits to Surplus--Debit (435):			
WRITE OFF INVENTORY PRIOR YEAR BALANCE--NONE C	2,143	0	2,143 28
ADJUST NET ACCTS REC AND PAYABLES TO ACTUAL A	136	0	136 29
Total (Acct. 435)--Debit:	2,279	0	2,279
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	70,756	131,143	201,899

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	32,976	0	27,118	0	60,094	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.)	241				241	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:						
SEWER DE-REGULATED 3/31/05			(21,338)		(21,338)	6
Revenues subject to Wisconsin Remainder Assessment	32,735	0	5,780	0	38,515	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	230,037	556,665	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	108,075	237,492	2
Net Utility Plant	121,962	319,173	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	327,220	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	139,462	0	4
Net Nonutility Property	187,758	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	187,758	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	5,033	2,977	8
Temporary Cash Investments (132)	20,546	20,243	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	6,675	3,879	11
Other Accounts Receivable (143)	11,493	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	0	2,143	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	11,371	17
Total Current and Accrued Assets	43,747	40,613	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	32,000	8,983	20
Total Deferred Debits	32,000	8,983	
Total Assets and Other Debits	385,467	368,769	

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)	22,442	22,442	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	201,899	186,139	23
Total Proprietary Capital	224,341	208,581	
LONG-TERM DEBT			
Bonds (221)	10,000	18,000	24
Advances from Municipality (223)	22,596	25,617	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	32,596	43,617	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,217	2,106	28
Payables to Municipality (233)	33,517	10,500	29
Customer Deposits (235)			30
Taxes Accrued (236)	150	6,172	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	35,884	18,778	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	92,646	97,793	36
Total Deferred Credits	92,646	97,793	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	385,467	368,769	

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	229,445	327,220	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)	114,871	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	115,166	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	230,037	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)	52,052	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	56,023	0	0	0	12
Total Accumulated Provision	108,075	0	0	0	
Net Utility Plant	121,962	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	49,817	76,919			126,736	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	2,509	4,095			6,604	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	276	(276)			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	2,785	3,819	0	0	6,604	16
Debits during year						17
Book cost of plant retired	550	0			550	18
Cost of removal					0	19
Other debits (specify):						20
Transfer to Non Utility Plant (122)		80,738			80,738	21
					0	22
					0	23
					0	24
Total debits	550	80,738	0	0	81,288	25
Balance end of year (110.1)	52,052	0	0	0	52,052	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)	53,958	56,798			110,756	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	2,065	1,926			3,991	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	2,065	1,926	0	0	3,991	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal					0	19
Other debits (specify):						20
None	0	58,724			58,724	21
					0	22
					0	23
					0	24
Total debits	0	58,724	0	0	58,724	25
Balance end of year (110.1)	56,023	0	0	0	56,023	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	327,220		327,220	1
Other (specify):					
NONE	0	0		0	2
Total Nonutility Property (121)	0	327,220	0	327,220	
Less accum. prov. depr. & amort. (122)	0	139,462		139,462	3
Net Nonutility Property	0	187,758	0	187,758	

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	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	0	2,143 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>0</u>	<u>2,143</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)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	22,442	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>22,442</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)	
Water & Sewer Mortgage Bonds	10/30/1969	01/01/2009	5.00%	10,000	1
Total Bonds (Account 221):				10,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
REPAIR LAGOON	08/31/2001	03/15/2011	5.25%	12,278	1
RESTORE EDGE OF LAGOON	11/13/2002	03/15/2011	5.25%	4,982	2
PUMP FOR LIFT STATION	10/17/2001	03/15/2011	5.25%	5,336	3
Total for Account 223				22,596	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	6,172	1
Accruals:		
Charged water department expense	6,713	2
Charged electric department expense		3
Charged sewer department expense	804	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	<u>7,517</u>	
Taxes paid during year:		
County, state and local taxes	6,136	6
Social Security taxes	1,349	7
PSC Remainder Assessment	43	8
Other (explain):		
Adjust beginning balance for prior TE paid	6,011	9
Total payments and other debits	<u>13,539</u>	
Balance end of year	<u><u>150</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)					
Water & Sewer Bonds	0	900	900	0	1
Subtotal	0	900	900	0	
Advances from Municipality (223)					
MONEY BORROWED FROM STATE FUND	0	1,345	1,345	0	2
Subtotal	0	1,345	1,345	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	0	2,245	2,245	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	6,674	5
Electric		6
Sewer (Regulated)	1	7
Other (specify):		
NONE		8
Total (Acct. 142):	6,675	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	11,493	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE	0	11
Total (Acct. 143):	11,493	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
MSA BILLS-2005	23,017	15

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
MSA BILLS-2004	8,983	16
Total (Acct. 183):	32,000	
Payables to Municipality (233):		
BORROWED MONEY TO PAY FOR WASTEWATER INVOICES-2005	33,517	17
Total (Acct. 233):	33,517	
Other Deferred Credits (253):		
Regulatory Liability	92,646	18
NONE		19
Total (Acct. 253):	92,646	

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)	114,575	0	98,248	0	212,823	1
Materials and Supplies	1,071	0	0	0	1,071	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	50,934	0	38,459	0	89,393	4
Customer Advances for Construction					0	5
Regulatory Liability	46,416	0	48,803	0	95,219	6
NONE					0	7
Average Net Rate Base	18,296	0	10,986	0	29,282	
Net Operating Income	6,724	0	5,863	0	12,587	8
Net Operating Income as a percent of						
Average Net Rate Base	36.75%	N/A	53.37%	N/A	42.99%	

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	0.3	1
Electric	0	2
Gas	0	3
Sewer	0.3	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	47,671	0	50,122	0	97,793	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	2,509	0	2,638	0	5,147	3
Other (specify):						
NONE					0	4
Balance End of Year	45,162	0	47,484	0	92,646	

FINANCIAL SECTION FOOTNOTES

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

General footnotes

Sewer was deregulated during 2005 and sewer customer receivables for 12/31/05 are reported in account 143.

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

Deferred debits are for non regulated sewer engineering studies during 2004 and 2005.

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 143: Sewer customer accounts receivable for non regulated sewer.

Account 233: Sewer utility borrowed from the municipality to pay for sewer studies in 2004 and 2005.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	32,671	32,035	1
Total Sales of Water	32,671	32,035	
Other Operating Revenues			
Forfeited Discounts (470)	64	0	2
Other Water Revenues (474)	241	0	3
Total Other Operating Revenues	305	0	
Total Operating Revenues	32,976	32,035	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	11,205	15,342	4
General Operating Expenses (680-690)	5,832	5,445	5
Total Operation and Maintenance Expenses	17,037	20,787	
Other Operating Expenses			
Depreciation Expense (403)	2,509	1,890	6
Amortization Expense (404)		0	7
Taxes (408)	6,706	6,885	8
Total Other Operating Expenses	9,215	8,775	
Total Operating Expenses	26,252	29,562	
NET OPERATING INCOME	6,724	2,473	

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	116	5,489	17,984	4
Commercial	13	1,133	2,839	5
Industrial	1	169	329	6
Total Metered Sales to General Customers (461)	130	6,791	21,152	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		11,108	8
Other Sales to Public Authorities (464)	2	248	411	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	133	7,039	32,671	

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)	11,108	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)	11,108	
Forfeited Discounts (470):		
Customer late payment charges	64	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	64	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	241	7
Other (specify): NONE		8
Total Other Water Revenues (474)	241	

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)	7,114	8,089	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	942	1,197	3
Chemicals (630)	1,313	1,110	4
Supplies and Expenses (640)	952	1,010	5
Repairs of Water Plant (650)	884	3,936	6
Transportation Expenses (660)		0	7
Total Plant Operation and Maintenance Expenses	11,205	15,342	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	1,543	1,543	8
Office Supplies and Expenses (681)	592	766	9
Outside Services Employed (682)	1,831	1,737	10
Insurance Expense (684)	600	600	11
Employees Pensions and Benefits (686)		0	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	1,266	799	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	5,832	5,445	
Total Operation and Maintenance Expenses	17,037	20,787	

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		6,136	6,136	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		107	0	2
Net property tax equivalent		6,029	6,136	
Social Security		656	713	3
PSC Remainder Assessment		21	36	4
Other (specify): NONE			0	5
Total tax expense		6,706	6,885	

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			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.203975				3
County tax rate	mills		6.132741				4
Local tax rate	mills		7.525583				5
School tax rate	mills		13.546177				6
Voc. school tax rate	mills		1.552711				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.961187				10
Less: state credit	mills		1.781630				11
Net tax rate	mills		27.179557				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.525583				14
Combined School Tax Rate	mills		15.098888				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		22.624471				17
Total Tax Rate	mills		28.961187				18
Ratio of Local and School Tax to Total	dec.		0.781200				19
Total tax net of state credit	mills		27.179557				20
Net Local and School Tax Rate	mills		21.232662				21
Utility Plant, Jan. 1	\$	229,445	229,445				22
Materials & Supplies	\$	2,143	2,143				23
Subtotal	\$	231,588	231,588				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	231,588	231,588				26
Assessment Ratio	dec.		0.919618				27
Assessed Value	\$	212,972	212,972				28
Net Local & School Rate	mills		21.232662				29
Tax Equiv. Computed for Current Year	\$	4,522	4,522				30
Tax Equivalent per 1994 PSC Report	\$	6,136					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	6,136					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)	213		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	213	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	429		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	12,857		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	13,286	0	
PUMPING PLANT			
Land and Land Rights (320)	859		12
Structures and Improvements (321)	18,289		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	3,776		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	22,924	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	615		23
Total Water Treatment Plant	615	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)			213 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	213
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			429 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			12,857 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	13,286
PUMPING PLANT			
Land and Land Rights (320)			859 12
Structures and Improvements (321)			18,289 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			3,776 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	22,924
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			615 23
Total Water Treatment Plant	0	0	615

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)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	17,565		26
Transmission and Distribution Mains (343)	37,806		27
Fire Mains (344)	0		28
Services (345)	5,755	516	29
Meters (346)	10,943	626	30
Hydrants (348)	3,664		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	75,733	1,142	
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)	1,211		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	297		39
Total General Plant	1,508	0	
Total utility plant in service directly assignable	114,279	1,142	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	114,279	1,142	

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)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			17,565 26
Transmission and Distribution Mains (343)			37,806 27
Fire Mains (344)			0 28
Services (345)			6,271 29
Meters (346)	550		11,019 30
Hydrants (348)			3,664 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	550	0	76,325
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)			1,211 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			297 39
Total General Plant	0	0	1,508
Total utility plant in service directly assignable	550	0	114,871
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	550	0	114,871

**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)	287		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	287	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	581		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	6,481		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	7,062	0	
PUMPING PLANT			
Land and Land Rights (320)	1,161		12
Structures and Improvements (321)	8,821		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	3,799		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	13,781	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	434		23
Total Water Treatment Plant	434	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)			287 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	287
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			581 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			6,481 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	7,062
PUMPING PLANT			
Land and Land Rights (320)			1,161 12
Structures and Improvements (321)			8,821 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			3,799 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	13,781
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			434 23
Total Water Treatment Plant	0	0	434

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)	21,305		26
Transmission and Distribution Mains (343)	48,872		27
Fire Mains (344)	0		28
Services (345)	15,332		29
Meters (346)	4,276		30
Hydrants (348)	3,817		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	93,602	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	115,166	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	115,166	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)			21,305 26
Transmission and Distribution Mains (343)			48,872 27
Fire Mains (344)			0 28
Services (345)			15,332 29
Meters (346)			4,276 30
Hydrants (348)			3,817 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	93,602
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	115,166
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	115,166

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			683	683	1
February			537	537	2
March			591	591	3
April			568	568	4
May			619	619	5
June			711	711	6
July			780	780	7
August			786	786	8
September			578	578	9
October			596	596	10
November			554	554	11
December			665	665	12
Total annual pumpage	0	0	7,668	7,668	
Less: Water sold				7,039	13
Volume pumped but not sold				629	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				142	16
Volume related to equipment/system malfunction				200	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				342	19
Volume pumped but unaccounted for				287	20
Percent of water lost				4%	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.)				47,000	24
Date of maximum: 7/15/2005					25
Cause of maximum:					26
Overflow of tower					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				9,000	27
Date of minimum: 1/19/2005					28
Total KWH used for pumping for the year				12,596	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)	
SOUTH STREET	1	212	12	425,000	Yes	1

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			1
Location	SOUTH STREET			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	WERTHINGTON			5
Year Installed	1983			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	450			8
Pump Motor or Standby Engine Mfr	JOHNSON			10
Year Installed	1983			11
Type	ELECTRIC			12
Horsepower	25			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1970		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	120		6
Total capacity in gallons (actual)	50,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	425.0000		12
Is a corrosion control chemical used (yes, no)?	N		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	6.000	10,664	0	0	0	10,664
M	D	8.000	3,044	0	0	0	3,044
Total Within Municipality			13,708	0	0	0	13,708
Total Utility			13,708	0	0	0	13,708

1
2

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	124	1	0	0	125	0	1
M	1.000	4	0	0	0	4	0	2
M	1.250	1	0	0	0	1	0	3
M	2.000	1	0	0	0	1	0	4
Total Utility		130	1	0	0	131	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	127	10	9	0	128	10	1
1.000	1	0	0	0	1	0	2
1.500	2	0	0	0	2	0	3
1.750	0	0	0	0	0	0	4
2.000	1	0	0	0	1	0	5
Total:	131	10	9	0	132	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)	
0.750	115	11	1	1	0	0	128	1
1.000	0	0	0	1	0	0	1	2
1.500	0	1	1	0	0	0	2	3
1.750	0	0	0	0	0	0	0	4
2.000	0	0	0	1	0	0	1	5
Total:	115	12	2	3	0	0	132	

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	18				18	2
Total Fire Hydrants	18	0	0	0	18	
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:	18
Number of distribution system valves end of year:	28
Number of distribution valves operated during year:	22

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

accopunt 650: Water plant maintenace decreased in 2005. 2004 was higher than normal.

Water Services (Page W-18)

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

One service was installed in 2005 and paid for by the utility.

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

Unknown if there are any services not in use at end of year.

Meters (Page W-19)

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

Meters purchased are considered tested.

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

No, station meters were not tested in 2005. Will need to consider testing 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)	27,052	22,658	1
Total Sewage Operating Revenues	27,052	22,658	
Other Operating Revenues			
Forfeited Discounts (631)	66	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)	0	0	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	66	0	
Total Operating Revenues	27,118	22,658	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	8,926	8,532	8
Maintenance Expenses (831-834)	645	123	9
Customer Accounting & Collection Expenses (840-843)	1,776	1,826	10
Administrative and General Expenses (850-857)	5,009	3,979	11
Total Operation and Maintenance Expenses	16,356	14,460	
Other Operating Expenses			
Depreciation Expense (403)	4,095	3,144	12
Amortization Expense (404)		0	13
Taxes (408)	804	749	14
Total Other Operating Expenses	4,899	3,893	
Total Operating Expenses	21,255	18,353	
NET OPERATING INCOME	5,863	4,305	

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	116	5,489	22,627	5
Commercial Revenues	13	1,133	3,151	6
Industrial Revenues	1	169	461	7
Revenues from Public Authorities				8
Total Measured Service to General Customers (622)	130	6,791	26,239	
Service to Public Authorities (623)	2	248	813	9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	132	7,039	27,052	

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	66	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	66	
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):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
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)	7,114	7,175	1
Power and Fuel for Pumping (821)	599	712	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)	1,213	633	7
Other Operating Supplies and Expenses (827)		12	8
Transportation Expenses (828)		0	9
Rents (829)		0	10
Total Operation Expenses	8,926	8,532	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	241	76	11
Maintenance of Collection System Pumping Equipment (832)		47	12
Maintenance of Treatment and Disposal Plant Equipment (833)		0	13
Maintenance of General Plant Structures and Equipment (834)	404	0	14
Total Maintenance Expenses	645	123	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	1,544	1,544	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	232	282	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	1,776	1,826	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)		0	19
Office Supplies and Expenses (851)	524	695	20
Outside Services Employed (852)	1,946	2,130	21
Insurance Expense (853)	600	600	22
Employees Pensions and Benefits (854)		0	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)	289	0	24
Miscellaneous General Expenses (856)	1,650	554	25
Rents (857)		0	26
Total Administrative and General Expenses	5,009	3,979	
Total Operation and Maintenance Expenses	16,356	14,460	

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		675	712	1
Local and School Tax Equivalent on Meters Charged by Water Department		107	0	2
PSC Remainder Assessment		22	37	3
Other (specify): NONE			0	4
Total tax expense		804	749	

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)	9,190		6
Collecting Mains and Accessories (313)	88,101		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	97,291	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	634		12
Receiving Wells (322)	11,374		13
Electric Pumping Equipment (323)	22,747		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	34,755	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	10,584		17
Structures and Improvements (331)	41,575		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)		(9,190)	0 6
Collecting Mains and Accessories (313)		(88,101)	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	(97,291)	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)		(634)	0 12
Receiving Wells (322)		(11,374)	0 13
Electric Pumping Equipment (323)		(22,747)	0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	(34,755)	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)		(10,584)	0 17
Structures and Improvements (331)		(41,575)	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, 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)	10,922		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	63,081	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	1,260		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	109		34
Other Tangible Property (390)	0		35
Total General Plant	1,369	0	
Total utility plant in service directly assignable	196,496	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	196,496	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)		(10,922)	0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	(63,081)	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)		(1,260)	0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)		(109)	0 34
Other Tangible Property (390)			0 35
Total General Plant	0	(1,369)	0
Total utility plant in service directly assignable	0	(196,496)	0
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	(196,496)	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, 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)	17,310		6
Collecting Mains and Accessories (313)	68,722		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	86,032	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)	2,206		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	2,206	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	10,287		17
Structures and Improvements (331)	21,583		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)		(17,310)	0 6
Collecting Mains and Accessories (313)		(68,722)	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	(86,032)	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)		(2,206)	0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	(2,206)	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)		(10,287)	0 17
Structures and Improvements (331)		(21,583)	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, 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)	10,616		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	42,486	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	130,724	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	130,724	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)		(10,616)	0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	(42,486)	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	(130,724)	0
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	(130,724)	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	130	0	0	0	130	0
Total Utility		130	0	0	0	130	0

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)	
5.000	850	0	0	0	850	1
6.000	5,125	0	0	0	5,125	2
8.000	15,126	0	0	0	15,126	3
Total Utility	21,101	0	0	0	21,101	

SEWER OPERATING SECTION FOOTNOTES

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

General footnotes

Sewer Deregulate in 2005 and plant transferred to Non Utility Plant account 221.

If Adjustments for any account are nonzero, please explain.

Sewer Operations were deregulated during 2005 and all sewer plant accounts were transferred to non utility plant as of 12/31/05.

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

General footnotes

Sewer utility operations were deregulated during 2005 by PSC Order. All plant account balances were transferred to non utility plant, account 121, as of 12/31/05.

If Adjustments for any account are nonzero, please explain.

Sewer was deregulated during 2005 by PSC Order. All plant account balances were transferred to non utility plant, account 121, as of 12/31/05.
