



3014 (02-02-05)

ANNUAL REPORT

OF

Name: MCFARLAND WATER & SEWER UTILITY

Principal Office: 5915 MILWAUKEE STREET
P.O. BOX 110
MCFARLAND, WI 53558-0110

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
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	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

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MCFARLAND WATER & SEWER UTILITY

Utility Address: 5915 MILWAUKEE STREET

P.O. BOX 110

MCFARLAND, WI 53558-0110

When was utility organized? 1/1/1941

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DON PETERSON

Title: VILLAGE ADMINISTRATOR

Office Address:

5915 MILWAUKEE STREET

P.O. BOX 110

MCFARLAND, WI 53558-0110

Telephone: (608) 838 - 3153

Fax Number: (608) 838 - 3619

E-mail Address: don.peterson@mcfarland.wi.us

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

Name: AIMEE MILLAN

Title: MANAGER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

TEN TERRACE COURT

MADISON, WI 53558-0110

Telephone: (608) 240 - 2404

Fax Number: (608) 249 - 8532

E-mail Address: amillan@virchowkrause.com

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

Name: JENNIFER HEATON-AMRHEIN

Title: CHAIRMAN OF PUBLIC UTILITIES COMMISSION

Office Address:

5915 MILWAUKEE STREET

P.O. BOX 110

MCFARLAND, WI 53558

Telephone: (608) 838 - 3153

Fax Number: (608) 838 - 3619

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: VIRCHOW, KRAUSE & COMPANY, LLP

Title:

Office Address:

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53718

Telephone: (608) 240 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 2/16/2006

Period covered by most recent audit: 2005

Names and titles of utility management including manager or superintendent:

Name: MR ALLAN COVILLE

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

5115 TERMINAL DRIVE
P.O. BOX 110
MCFARLAND, WI 53558-0110

Telephone: (608) 838 - 7287

Fax Number: (608) 838 - 6823

E-mail Address: allan.coville@mcfarland.wi.us

Name of utility commission/committee: McFarland Public Utilities Committee

Names of members of utility commission/committee:

MATTHEW DODGE
DON HAVLIK
JENNIFER HEATON-AMRHEIN
CHRISTOPHER HOLLARD
WILLIAM SCHRAGE
CRAIG WEISS

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,084,647	921,446	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	554,516	368,978	2
Depreciation Expense (403)	107,862	100,669	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	156,829	157,255	5
Total Operating Expenses	819,207	626,902	
Net Operating Income	265,440	294,544	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	265,440	294,544	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	38,932	19,966	10
Miscellaneous Nonoperating Income (421)	123,627	422,077	11
Total Other Income	162,559	442,043	
Total Income	427,999	736,587	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(22,822)	(22,822)	12
Other Income Deductions (426)	71,291	73,703	13
Total Miscellaneous Income Deductions	48,469	50,881	
Income Before Interest Charges	379,530	685,706	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	81,791	120,998	14
Amortization of Debt Discount and Expense (428)	42,408	3,545	15
Amortization of Premium on Debt--Cr. (429)	10,297	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	113,902	124,543	
Net Income	265,628	561,163	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,403,610	8,842,447	20
Balance Transferred from Income (433)	265,628	561,163	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	9,669,238	9,403,610	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,084,647		1,084,647	1
Total (Acct. 400):	1,084,647	0	1,084,647	
Operation and Maintenance Expense (401-402):				
Derived	554,516		554,516	2
Total (Acct. 401-402):	554,516	0	554,516	
Depreciation Expense (403):				
Derived	107,862		107,862	3
Total (Acct. 403):	107,862	0	107,862	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	156,829		156,829	5
Total (Acct. 408):	156,829	0	156,829	
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:	265,440	0	265,440	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	38,932	0	38,932 11
Total (Acct. 419):	38,932	0	38,932
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
IMPACT FEE CONTRIBUTIONS	29,501	0	29,501 13
UNREGULATED SEWER UTILITY OPERATING INCOME	94,126	0	94,126 14
Total (Acct. 421):	123,627	0	123,627
TOTAL OTHER INCOME:	162,559	0	162,559
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(22,822)		(22,822) 15
NONE	0	0	0 16
Total (Acct. 425):	(22,822)	0	(22,822)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		71,291	71,291 17
NONE	0	0	0 18
Total (Acct. 426):	0	71,291	71,291
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(22,822)	71,291	48,469
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	81,791		81,791 19
Total (Acct. 427):	81,791	0	81,791
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	37,251		37,251 20
AMORTIZATION OF LOSS ON ADVANCED REFUNDING	5,157		5,157 21
Total (Acct. 428):	42,408	0	42,408
Amortization of Premium on Debt--Cr. (429):			
AMORTIZATION OF DEBT PREMIUM	10,297		10,297 22
Total (Acct. 429):	10,297	0	10,297
Interest on Debt to Municipality (430):			
Derived	0		0 23
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	113,902	0	113,902
NET INCOME:	336,919	(71,291)	265,628
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,676,216	6,727,394	9,403,610 26
Total (Acct. 216):	2,676,216	6,727,394	9,403,610
Balance Transferred from Income (433):			
Derived	336,919	(71,291)	265,628 27
Total (Acct. 433):	336,919	(71,291)	265,628
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,013,135	6,656,103	9,669,238

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,084,647	0	0	0	1,084,647	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,084,647	0	0	0	1,084,647	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	166,307		166,307	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	80,097		80,097	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	246,404	0	246,404	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	3	1
Electric		2
Gas		3
Sewer	2.5	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,004,902	8,195,411	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,756,559	1,656,290	2
Net Utility Plant	7,248,343	6,539,121	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	4,708,130	4,025,397	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,142,643	1,150,716	4
Net Nonutility Property	3,565,487	2,874,681	
Investment in Municipality (123)	0	0	5
Other Investments (124)	44,452	203,452	6
Special Funds (125)	615,869	582,185	7
Total Other Property and Investments	4,225,808	3,660,318	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,061,342	2,340,558	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	87,770	185,958	11
Other Accounts Receivable (143)	99,183	3,101	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	32,556	31,425	14
Materials and Supplies (150)	10,795	10,795	15
Prepayments (165)	3,465	0	16
Other Current and Accrued Assets (170)		1,448	17
Total Current and Accrued Assets	2,295,111	2,573,285	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	124,824	31,905	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	5,416	203	20
Total Deferred Debits	130,240	32,108	
Total Assets and Other Debits	13,899,502	12,804,832	

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)	865,010	230,927	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	9,669,238	9,403,610	23
Total Proprietary Capital	10,534,248	9,634,537	
LONG-TERM DEBT			
Bonds (221)	2,230,000	1,160,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	1,030,000	26
Total Long-Term Debt	2,230,000	2,190,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	167,720	104,295	28
Payables to Municipality (233)	0	1,023	29
Customer Deposits (235)	5,000	5,000	30
Taxes Accrued (236)	145,765	146,981	31
Interest Accrued (237)	7,800	49,966	32
Other Current and Accrued Liabilities (238)	24,958	17,777	33
Total Current and Accrued Liabilities	351,243	325,042	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	122,332	0	34
Customer Advances for Construction (252)	200,723	177,899	35
Other Deferred Credits (253)	412,448	433,620	36
Total Deferred Credits	735,503	611,519	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	48,508	43,734	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	48,508	43,734	
Total Liabilities and Other Credits	13,899,502	12,804,832	

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	8,195,411	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,722,513	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,282,389	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	9,004,902	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,094,654	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	661,905	0	0	0	13
Total Accumulated Provision	1,756,559	0	0	0	
Net Utility Plant	7,248,343	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,065,676				1,065,676	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	107,862				107,862	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,782				8,782	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	6,000				6,000	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	122,644	0	0	0	122,644	16
Debits during year						17
Book cost of plant retired	93,666				93,666	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	93,666	0	0	0	93,666	25
Balance end of year (110.1)	1,094,654	0	0	0	1,094,654	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	590,614				590,614	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	71,291				71,291	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	71,291	0	0	0	71,291	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	661,905	0	0	0	661,905	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	3,993,764	800,544	86,178	4,708,130	1
Other (specify):					
CONSTRUCTION WORK IN PROGRESS	31,633	81,052	112,685	0	2
Total Nonutility Property (121)	4,025,397	881,596	198,863	4,708,130	
Less accum. prov. depr. & amort. (122)	1,150,716	84,505	92,578	1,142,643	3
Net Nonutility Property	2,874,681	797,091	106,285	3,565,487	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	10,795	10,795 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	10,795	10,795

**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 BONDS	31,905	428	0	1
2005 BONDS - DEBT ISSUANCE COSTS	5,346	428	63,518	2
2005 BONDS - LOSS ON ADVANCED REFUNDING	5,157	428	61,306	3
Total			124,824	
Unamortized premium on debt (251)				
2005 BONDS	10,297	429	122,332	4
Total			122,332	

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	230,927	1
Changes during year (explain):		
TERMINAL DRIVE LIFT STATION AND COLLECTION MAIN - TIF CONTRIBUTED	454,640	2
IVYWOOD TRAIL - TIF CONTRIBUTED	179,443	3
Balance end of year	865,010	

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)	
2005 REVENUE BOND	04/01/2005	12/01/2014	3.00%	2,230,000	1
Total Bonds (Account 221):				2,230,000	

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	146,981	1
Accruals:		
Charged water department expense	156,829	2
Charged electric department expense		3
Charged sewer department expense	2,672	4
Other (explain):		
NONE		5
Total Accruals and other credits	159,501	
Taxes paid during year:		
County, state and local taxes	146,981	6
Social Security taxes	12,951	7
PSC Remainder Assessment	785	8
Other (explain):		
NONE		9
Total payments and other debits	160,717	
Balance end of year	145,765	

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)					
1996 Joint Mortgage Revenue Bonds	4,956	0	4,956	0	1
2005 REVENUE BONDS		66,859	59,059	7,800	2
Subtotal	4,956	66,859	64,015	7,800	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2001 STATE TRUST FUND LOAN	45,010	14,932	59,942	0	4
Subtotal	45,010	14,932	59,942	0	
Notes Payable (231)					
None	0			0	5
Subtotal	0	0	0	0	
Total	49,966	81,791	123,957	7,800	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	44,452	2
Total (Acct. 124):	44,452	
Special Funds (125):		
IMPACT FEE FUND	209,537	3
BOND REDEMPTION FUND	51,433	4
RESERVE ACCOUNT	236,500	5
REPLACEMENT ACCOUNT	26,200	6
DEPRECIATION ACCOUNT	18,000	7
WATER TOWER RESERVE	74,199	8
Total (Acct. 125):	615,869	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	87,770	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	87,770	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	98,983	14
Merchandising, jobbing and contract work		15
Other (specify):		
MISC WATER USAGE	200	16
Total (Acct. 143):	99,183	
Receivables from Municipality (145):		
DELINQUENTS ON TAX ROLL	31,328	17
PUBLIC FIRE PROTECTION DUE FROM MUNICIPALITY	1,228	18
Total (Acct. 145):	32,556	
Prepayments (165):		
PREPAID INSURANCE	3,465	19
Total (Acct. 165):	3,465	

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		20
Total (Acct. 182):	0	
Other Deferred Debits (183):		
PRELIMINARY SURVEY AND INVESTIGATION	203	21
ENGINEERING SERVICES FOR NEW WELL LOCATION AND IMPACT STUDY	5,213	22
Total (Acct. 183):	5,416	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	410,798	24
DEFERRED TOWER RENTAL REVENUE	1,650	25
Total (Acct. 253):	412,448	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	4,330,662	0	0	0	4,330,662	1
Materials and Supplies	10,795	0	0	0	10,795	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,080,165	0	0	0	1,080,165	4
Customer Advances for Construction					0	5
Regulatory Liability	422,209	0	0	0	422,209	6
NONE					0	7
Average Net Rate Base	2,839,083	0	0	0	2,839,083	
Net Operating Income	265,440	0	0	0	265,440	8
Net Operating Income as a percent of						
Average Net Rate Base	9.35%	N/A	N/A	N/A	9.35%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	433,620	0	0	0	433,620	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	22,822	0	0	0	22,822	3
Other (specify):						
NONE					0	4
Balance End of Year	410,798	0	0	0	410,798	

FINANCIAL SECTION FOOTNOTES

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

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

A/C 224- Other Long-Term Debt- The 2001 State Trust Fund Loan was paid off in 2005.

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

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

N/A

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

See account 145 for detail

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

McFarland Water Utility
McFarland, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the McFarland Water and Sewer Utility, an enterprise fund of the Village of McFarland as of December 31, 2005 and 2004, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2005 in the accompanying 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 supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Madison, Wisconsin
February 16, 2006

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	909,420	866,381	1
Total Sales of Water	909,420	866,381	
Other Operating Revenues			
Forfeited Discounts (470)	4,921	4,824	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	63,453	44,400	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	106,853	5,841	6
Total Other Operating Revenues	175,227	55,065	
Total Operating Revenues	1,084,647	921,446	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	1,308	2,095	7
Pumping Expenses (620-625)	74,705	57,777	8
Water Treatment Expenses (630-635)	16,732	15,467	9
Transmission and Distribution Expenses (640-655)	257,817	82,340	10
Customer Accounts Expenses (901-904)	29,925	28,345	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	174,029	182,954	13
Total Operation and Maintenance Expenses	554,516	368,978	
Other Operating Expenses			
Depreciation Expense (403)	107,862	100,669	14
Amortization Expense (404-407)		0	15
Taxes (408)	156,829	157,255	16
Total Other Operating Expenses	264,691	257,924	
Total Operating Expenses	819,207	626,902	
NET OPERATING INCOME	265,440	294,544	

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	10	3,193	4,461	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	10	3,193	4,461	
Metered Sales to General Customers (461)				
Residential	2,526	159,472	500,253	4
Commercial	254	39,324	97,047	5
Industrial				6
Total Metered Sales to General Customers (461)	2,780	198,796	597,300	
Private Fire Protection Service (462)	37		20,951	7
Public Fire Protection Service (463)	1		271,228	8
Other Sales to Public Authorities (464)	28	5,457	15,480	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,856	207,446	909,420	

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)	271,228	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)	271,228	
Forfeited Discounts (470):		
Customer late payment charges	4,921	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	4,921	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
WATER TOWER LEASE REVENUE	63,453	8
Total Rents from Water Property (472)	63,453	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	6,853	10
Other (specify): INSURANCE/LEGAL SETTLEMENT FOR WELL #2 REMEDIATION	100,000	11
Total Other Water Revenues (474)	106,853	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	752	680	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	556	1,415	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	1,308	2,095	
PUMPING EXPENSES			
Operation Labor (620)	26,568	21,511	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	35,748	28,822	7
Operation Supplies and Expenses (623)	5,548	5,397	8
Maintenance of Pumping Plant (625)	6,841	2,047	9
Total Pumping Expenses	74,705	57,777	
WATER TREATMENT EXPENSES			
Operation Labor (630)	2,661	3,169	10
Chemicals (631)	11,422	10,743	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)	2,649	1,555	13
Total Water Treatment Expenses	16,732	15,467	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	26,326	34,463	14
Operation Supplies and Expenses (641)	2,285	522	15
Maintenance of Distribution Reservoirs and Standpipes (650)	157,842	0	16
Maintenance of Mains (651)	35,392	20,020	17
Maintenance of Services (652)	20,324	12,493	18
Maintenance of Meters (653)	3,885	5,412	19
Maintenance of Hydrants (654)	11,763	9,430	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	257,817	82,340	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,939	2,419	22
Accounting and Collecting Labor (902)	23,874	22,381	23
Supplies and Expenses (903)	4,112	3,545	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	29,925	28,345	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	39,571	40,455	27
Office Supplies and Expenses (921)	2,867	3,102	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	23,656	39,591	30
Property Insurance (924)	22,030	20,833	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	45,621	42,515	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	22,815	21,335	35
Transportation Expenses (933)	17,469	15,123	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	174,029	182,954	
Total Operation and Maintenance Expenses	554,516	368,978	

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		145,765	146,981	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,672	2,508	2
Net property tax equivalent		143,093	144,473	
Social Security		12,951	11,696	3
PSC Remainder Assessment		785	1,086	4
Other (specify): NONE			0	5
Total tax expense		156,829	157,255	

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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195385				3
County tax rate	mills		2.619845				4
Local tax rate	mills		6.818911				5
School tax rate	mills		11.533607				6
Voc. school tax rate	mills		1.319349				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.487097				10
Less: state credit	mills		1.337397				11
Net tax rate	mills		21.149700				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.818911				14
Combined School Tax Rate	mills		12.852956				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.671867				17
Total Tax Rate	mills		22.487097				18
Ratio of Local and School Tax to Total	dec.		0.874807				19
Total tax net of state credit	mills		21.149700				20
Net Local and School Tax Rate	mills		18.501903				21
Utility Plant, Jan. 1	\$	8,195,411	8,195,411				22
Materials & Supplies	\$	10,795	10,795				23
Subtotal	\$	8,206,206	8,206,206				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	8,206,206	8,206,206				26
Assessment Ratio	dec.		0.960054				27
Assessed Value	\$	7,878,401	7,878,401				28
Net Local & School Rate	mills		18.501903				29
Tax Equiv. Computed for Current Year	\$	145,765	145,765				30
Tax Equivalent per 1994 PSC Report	\$	78,428					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	145,765					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,038		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)	231,547		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	233,585	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	131,240		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	242,843		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	10,106		20
Total Pumping Plant	384,189	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	6,061		23
Total Water Treatment Plant	6,061	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)			2,038	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)	20,336		211,211	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	20,336	0	213,249	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			131,240	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			242,843	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			10,106	20
Total Pumping Plant	0	0	384,189	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			6,061	23
Total Water Treatment Plant	0	0	6,061	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	45,250		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,004,948		26
Transmission and Distribution Mains (343)	1,516,786	613,877	27
Fire Mains (344)	0		28
Services (345)	132,646	173,567	29
Meters (346)	300,885	40,159	30
Hydrants (348)	118,147	55,152	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,118,662	882,755	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	33,900	1,065	36
Transportation Equipment (392)	63,110		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	23,010		39
Laboratory Equipment (395)	7,865		40
Power Operated Equipment (396)	19,065	23,049	41
Communication Equipment (397)	37,404		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	11,961		44
Other Tangible Property (399)	0		45
Total General Plant	196,315	24,114	
Total utility plant in service directly assignable	3,938,812	906,869	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,938,812	906,869	

**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)			45,250 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(29,502)	975,446 26
Transmission and Distribution Mains (343)	48,362		2,082,301 27
Fire Mains (344)			0 28
Services (345)	3,810		302,403 29
Meters (346)	3,266		337,778 30
Hydrants (348)	6,000		167,299 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	61,438	(29,502)	3,910,477
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)	532		34,433 36
Transportation Equipment (392)			63,110 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			23,010 39
Laboratory Equipment (395)			7,865 40
Power Operated Equipment (396)	11,360		30,754 41
Communication Equipment (397)			37,404 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			11,961 44
Other Tangible Property (399)			0 45
Total General Plant	11,892	0	208,537
Total utility plant in service directly assignable	93,666	(29,502)	4,722,513
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	93,666	(29,502)	4,722,513

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	226,157		26
Transmission and Distribution Mains (343)	2,947,376	0	27
Fire Mains (344)	0		28
Services (345)	664,583	0	29
Meters (346)	0		30
Hydrants (348)	414,771	0	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,252,887	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	4,252,887	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,252,887	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)	0	29,502	255,659 26
Transmission and Distribution Mains (343)	0		2,947,376 27
Fire Mains (344)			0 28
Services (345)	0		664,583 29
Meters (346)			0 30
Hydrants (348)	0		414,771 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	29,502	4,282,389
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	29,502	4,282,389
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	29,502	4,282,389

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			18,194	18,194	1
February			15,560	15,560	2
March			16,050	16,050	3
April			16,154	16,154	4
May			17,701	17,701	5
June			24,084	24,084	6
July			24,220	24,220	7
August			21,300	21,300	8
September			20,128	20,128	9
October			16,897	16,897	10
November			17,689	17,689	11
December			18,501	18,501	12
Total annual pumpage	0	0	226,478	226,478	
Less: Water sold				207,446	13
Volume pumped but not sold				19,032	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				3,264	16
Volume related to equipment/system malfunction				200	17
Non-utility volume NOT included in water sales				186	18
Total volume not sold but accounted for				3,650	19
Volume pumped but unaccounted for				15,382	20
Percent of water lost				7%	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.)				1,248	24
Date of maximum: 7/10/2005					25
Cause of maximum:					26
Lawn Watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				356	27
Date of minimum: 4/1/2005					28
Total KWH used for pumping for the year				325,021	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)	
5412 LONG STREET	Well #1	560	10	576,000	Yes	1
5001 NORTH AUTUMN	Well #3	700	18	1,440,000	Yes	2
5703 BIRD SONG COURT	Well #4	800	20	1,440,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #3	WELL #4	1
Location	5412 LONG STREET	5001 N. AUTUMN	5703 BIRD SONG COURT	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AMERICAN TURBINE	JOHNSON	5
Year Installed	1971	1996	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	1,000	1,000	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US ELECTRIC MOTOR	GENERAL ELECTRIC	9 10
Year Installed	1971	1996	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	125	100	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	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1975	2000	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	99	121	6
Total capacity in gallons (actual)	500,000	750,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.9000	2.9000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	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	400	0	0	0	400	1
M	D	2.000	1,016	0	1,016	0	0	2
M	D	6.000	74,273	279	884	0	73,668	3
M	D	8.000	73,754	2,515	3,859	0	72,410	4
M	D	10.000	34,724	3,548	0	0	38,272	5
M	D	12.000	19,040	0	0	0	19,040	6
Total Within Municipality			203,207	6,342	5,759	0	203,790	
Total Utility			203,207	6,342	5,759	0	203,790	

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	1,565	0	0	0	1,565		1
M	1.000	684	39	39	0	684		2
M	1.250	4	0	0	0	4		3
M	1.500	43	0	0	0	43		4
M	2.000	60	2	2	0	60		5
M	3.000	3	0	0	0	3		6
M	4.000	10	0	0	0	10		7
M	6.000	10	0	0	0	10		8
M	8.000	15	0	0	0	15		9
Total Utility		2,394	41	41	0	2,394	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,783	120	6	(85)	2,812	44	1
1.000	47	10	7	14	64	0	2
1.500	47	9	3	(4)	49	0	3
2.000	20	4	1	(3)	20	0	4
3.000	9	0	1	0	8	0	5
4.000	1	0	0	0	1	0	6
6.000	1	0	0	0	1	0	7
8.000	1	0	0	0	1	0	8
10.000	1	0	0	0	1	0	9
Total:	2,910	143	18	(78)	2,957	44	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,526	164	0	7	0	115	2,812	1
1.000	0	46	0	7	0	11	64	2
1.500	0	33	0	4	0	12	49	3
2.000	0	10	0	5	0	5	20	4
3.000	0	1	0	4	0	3	8	5
4.000	0	0	0	1	0	0	1	6
6.000	0	0	0	0	1	0	1	7
8.000	0	0	0	0	1	0	1	8
10.000	0	0	0	0	1	0	1	9
Total:	2,526	254	0	28	3	146	2,957	

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	436	15	15	0	436	2
Total Fire Hydrants	436	15	15	0	436	
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:	461
Number of distribution system valves end of year:	751
Number of distribution valves operated during year:	400

WATER OPERATING SECTION FOOTNOTES

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

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

Done

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

A/C 651- Maintenance of Mains- Additional \$10,892 spent in 2005 for patching work related to main repairs.

A/C 652- Maintenance of Services- Additional \$4000 spent in 2005 for patching work related to service maintenance.

A/C 923- Outside Services Employed- Cost decreased due to \$14,500 of Well #2 litigation expenses incurred during 2004.

A/C-650- Maintenance of Reservoirs - Increase in account is due to tower painting completed in 2005.

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

If Adjustments for any account are nonzero, please explain.

A/C 342- Distribution Reservoirs and Standpipes- Adjustment was made to transfer plant from utility financed to contributed for impact fees received during 2005. All impact fee collections are for the water tower.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

A/C 342- Distribution Reservoirs and Standpipes- Adjustment was made to transfer plant from utility financed to contributed for impact fees received during 2005. All impact fee collections are for the water tower.

Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

1070 feet of 8" and 32 feet of 6" funded through TIF contributions. The remainder was financed through utility funds.

Water Services (Page W-18)

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

Nine 1" services were contributed by TIF. All other additions were financed using utility funds.

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

The Director of Public Works confirmed there are no utility owned services not in use at year end.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

Explain all reported adjustments.

Adjustments needed to reconcile to actual amount of meters on-hand as of year end.

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

The utility tests 5/8" and 1" meters according to PSC 185.761. The larger meters are tested per PSC 185.76.

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.

All station meters are tested on the required schedule.
