



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: HOLMEN MUNICIPAL WATER UTILITYPrincipal Office: 421 SOUTH MAIN STREET  
P.O. BOX 158  
HOLMEN, WI 54636-0158For the Year Ended: DECEMBER 31, 2004**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** HOLMEN MUNICIPAL WATER UTILITY

**Utility Address:** 421 SOUTH MAIN STREET

P.O. BOX 158

HOLMEN, WI 54636-0158

**When was utility organized?** 8/1/1948

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** CATHERINE SCHMIT

**Title:** VILLAGE ADMINISTRATOR/CLERK

**Office Address:**

421 SOUTH MAIN STREET

P.O. BOX 158

HOLMEN, WI 54636-0158

**Telephone:** (608) 526 - 4336

**Fax Number:** (608) 526 - 4357

**E-mail Address:** schmit@holmenwi.com

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

**Name:** SARAH MIHALOVIC

**Title:** SUPERVISOR

**Office Address:** HAWKINS, ASH, BAPTIE & CO., LLP

99 MILWAUKEE STREET

P.O. BOX 1508

LA CROSSE, WI 54602-1508

**Telephone:** (608) 784 - 7737 EXT 212

**Fax Number:** (608) 785 - 2140

**E-mail Address:** smihalovic@habco.com

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

**Name:** JOHN W CHAPMAN

**Title:** VILLAGE PRESIDENT

**Office Address:**

421 SOUTH MAIN STREET

HOLMEN, WI 54636-0158

**Telephone:** (608) 526 - 4336

**Fax Number:** (608) 526 - 4357

**E-mail Address:** chapman@holmenwi.com

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

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## IDENTIFICATION AND OWNERSHIP

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

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**Name:** MIKE FOTH

**Title:** PARTNER

**Office Address:** HAWKINS, ASH, BAPTIE & CO., LLP  
99 MILWAUKEE STREET  
P.O. BOX 1508  
LA CROSSE, WI 54602-1508

**Telephone:** (608) 784 - 7737

**Fax Number:** (608) 785 - 2140

**E-mail Address:** mfoth@habco.com

**Date of most recent audit report:** 3/18/2005

**Period covered by most recent audit:** JANUARY 1, 2004 TO DECEMBER 31, 2004

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**Names and titles of utility management including manager or superintendent:**

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**Name:** CATHERINE SCHMIT

**Title:** VILLAGE ADMINISTRATOR/CLERK

**Office Address:**

421 SOUTH MAIN STREET  
HOLMEN, WI 54636-0158

**Telephone:** (608) 526 - 4336

**Fax Number:** (608) 526 - 4357

**E-mail Address:** schmit@holmenwi.com

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**Name:** JOHN W CHAPMAN

**Title:** VILLAGE PRESIDENT

**Office Address:**

421 SOUTH MAIN STREET  
HOLMEN, WI 54636-0158

**Telephone:** (608) 526 - 4336

**Fax Number:** (608) 526 - 4357

**E-mail Address:** chapman@holmenwi.com

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**Name:** ROBERT HAINES

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

421 SOUTH MAIN STREET  
HOLMEN, WI 54636-0158

**Telephone:** (608) 526 - 3513

**Fax Number:** (608) 526 - 4357

**E-mail Address:** haines@holmenwi.com

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**Name of utility commission/committee:** HOLMEN VILLAGE BOARD

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**Names of members of utility commission/committee:**

MR RICHARD ANDERSON, TRUSTEE  
MR JOHN W CHAPMAN, PRESIDENT

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### IDENTIFICATION AND OWNERSHIP

**Names of members of utility commission/committee:**

MR NEAL FORDE, TRUSTEE  
MS JOAN HAUSER, TRUSTEE  
MR HOWARD 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?** 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:**

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:** ( ) - EXT

**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	559,753	602,505	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	196,159	210,773	2
Depreciation Expense (403)	76,342	74,909	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	102,613	103,155	5
<b>Total Operating Expenses</b>	<b>375,114</b>	<b>388,837</b>	
<b>Net Operating Income</b>	<b>184,639</b>	<b>213,668</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>184,639</b>	<b>213,668</b>	
<b>OTHER INCOME</b>			
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)	14,790	15,779	10
Miscellaneous Nonoperating Income (421)	261,561	213,289	11
<b>Total Other Income</b>	<b>276,351</b>	<b>229,068</b>	
<b>Total Income</b>	<b>460,990</b>	<b>442,736</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(22,614)	0	12
Other Income Deductions (426)	44,267	40,885	13
<b>Total Miscellaneous Income Deductions</b>	<b>21,653</b>	<b>40,885</b>	
<b>Income Before Interest Charges</b>	<b>439,337</b>	<b>401,851</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	29,625	32,330	14
Amortization of Debt Discount and Expense (428)	3,002	3,273	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	5,547	6,469	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>38,174</b>	<b>42,072</b>	
<b>Net Income</b>	<b>401,163</b>	<b>359,779</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,656,176	1,742,658	20
Balance Transferred from Income (433)	401,163	359,779	21
Miscellaneous Credits to Surplus (434)	98,965	2,553,739	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>5,156,304</b>	<b>4,656,176</b>	

### 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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	559,753		559,753	1
<b>Total (Acct. 400):</b>	<b>559,753</b>	<b>0</b>	<b>559,753</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	196,159		196,159	2
<b>Total (Acct. 401-402):</b>	<b>196,159</b>	<b>0</b>	<b>196,159</b>	
<b>Depreciation Expense (403):</b>				
Derived	76,342		76,342	3
<b>Total (Acct. 403):</b>	<b>76,342</b>	<b>0</b>	<b>76,342</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	102,613		102,613	5
<b>Total (Acct. 408):</b>	<b>102,613</b>	<b>0</b>	<b>102,613</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>184,639</b>	<b>0</b>	<b>184,639</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST INCOME	14,790	0	14,790 11
<b>Total (Acct. 419):</b>	<b>14,790</b>	<b>0</b>	<b>14,790</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		255,401	255,401 12
SPECIAL ASSESSMENTS	0	6,160	6,160 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>261,561</b>	<b>261,561</b>
<b>TOTAL OTHER INCOME:</b>	<b>14,790</b>	<b>261,561</b>	<b>276,351</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(22,614)		(22,614) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(22,614)</b>	<b>0</b>	<b>(22,614)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		44,267	44,267 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>44,267</b>	<b>44,267</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(22,614)</b>	<b>44,267</b>	<b>21,653</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	29,625		29,625 18
<b>Total (Acct. 427):</b>	<b>29,625</b>	<b>0</b>	<b>29,625</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
1993 GO, 1996 MRB DISC & ISSUE, 1996 MRB LOSS ON R	3,002		3,002 19
<b>Total (Acct. 428):</b>	<b>3,002</b>	<b>0</b>	<b>3,002</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	5,547		5,547 21
<b>Total (Acct. 430):</b>	<b>5,547</b>	<b>0</b>	<b>5,547</b>

### 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)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>38,174</b>	<b>0</b>	<b>38,174</b>
<b>NET INCOME:</b>	<b>183,869</b>	<b>217,294</b>	<b>401,163</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	2,029,287	2,626,889	4,656,176 24
<b>Total (Acct. 216):</b>	<b>2,029,287</b>	<b>2,626,889</b>	<b>4,656,176</b>
<b>Balance Transferred from Income (433):</b>			
Derived	183,869	217,294	401,163 25
<b>Total (Acct. 433):</b>	<b>183,869</b>	<b>217,294</b>	<b>401,163</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
2003 TAX EQUIVALENCE	98,965	0	98,965 26
<b>Total (Acct. 434):</b>	<b>98,965</b>	<b>0</b>	<b>98,965</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,312,121</b>	<b>2,844,183</b>	<b>5,156,304</b>

**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
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	559,753	0	0	0	<b>559,753</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>559,753</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>559,753</b>	

### 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	86,588		86,588	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	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
<b>Total Payroll</b>	<b>86,588</b>	<b>0</b>	<b>86,588</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.4	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	6,544,470	6,216,608	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,181,473	1,504,213	2
<b>Net Utility Plant</b>	<b>5,362,997</b>	<b>4,712,395</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	21,187	16,631	6
Special Funds (125)	112,841	114,469	7
<b>Total Other Property and Investments</b>	<b>134,028</b>	<b>131,100</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)			8
Temporary Cash Investments (132)	1,004,192	842,375	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	1	1	11
Other Accounts Receivable (143)	1,727	2,264	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	118,251	78,244	14
Materials and Supplies (150)	27,912	26,011	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>1,152,083</b>	<b>948,895</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	11,215	14,217	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>11,215</b>	<b>14,217</b>	
<b>Total Assets and Other Debits</b>	<b>6,660,323</b>	<b>5,806,607</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	295,095	295,095	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	5,156,304	4,656,176	23
<b>Total Proprietary Capital</b>	<b>5,451,399</b>	<b>4,951,271</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	540,000	600,000	24
Advances from Municipality (223)	95,000	115,000	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>635,000</b>	<b>715,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	43,524	38,414	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	98,083	98,965	31
Interest Accrued (237)	2,649	2,957	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>144,256</b>	<b>140,336</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	429,668	0	36
<b>Total Deferred Credits</b>	<b>429,668</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>6,660,323</b>	<b>5,806,607</b>	

**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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	6,216,608	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,172,089	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,372,106	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)	275				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>6,544,470</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	644,039	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	537,434	0	0	0	13
<b>Total Accumulated Provision</b>	<b>1,181,473</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>5,362,997</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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)	
<b>Balance first of year (110.1)</b>	1,011,046				<b>1,011,046</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	76,342				<b>76,342</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	12,803				<b>12,803</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>89,145</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>89,145</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	3,870				<b>3,870</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Est Reg Liab(253): Docket 05-US-10€	452,282				<b>452,282</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>456,152</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>456,152</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>644,039</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>644,039</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

## 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)	
<b>Balance first of year (110.1)</b>	493,167				<b>493,167</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	44,267				<b>44,267</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>44,267</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,267</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>537,434</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>537,434</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	27,912	26,011 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>27,912</b>	<b>26,011</b>

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 GO	145	428	285	1
1996 MRB DISCOUNT & ISSUANCE	2,770	428	10,598	2
1996 MRB LOSS ON REFUNDING	87	428	332	3
<b>Total</b>			<b>11,215</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

**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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	295,095	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b><u>295,095</u></b>	

**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)	
1996 MRB	03/05/1996	12/01/2011	4.65%	540,000	1
<b>Total Bonds (Account 221):</b>				<b>540,000</b>	

**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)	
<b>Advances (223)</b>					
1993 GO	09/01/1993	12/01/2008	4.70%	95,000	1
<b>Total for Account 223</b>				<b>95,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	98,965	1
<b>Accruals:</b>		
Charged water department expense	102,613	2
Charged electric department expense		3
Charged sewer department expense	3,210	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>105,823</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	6,984	7
PSC Remainder Assessment	756	8
<b>Other (explain):</b>		
Forgiveness of 2003 Tax Equivalence	98,965	9
<b>Total payments and other debits</b>	<b>106,705</b>	
<b>Balance end of year</b>	<b>98,083</b>	

### 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)	
<b>Bonds (221)</b>					
1996 MRB	2,488	29,625	29,855	2,258	1
<b>Subtotal</b>	<b>2,488</b>	<b>29,625</b>	<b>29,855</b>	<b>2,258</b>	
<b>Advances from Municipality (223)</b>					
1993 GO	469	5,547	5,625	391	2
<b>Subtotal</b>	<b>469</b>	<b>5,547</b>	<b>5,625</b>	<b>391</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>2,957</b>	<b>35,172</b>	<b>35,480</b>	<b>2,649</b>	

### 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	21,187	2
<b>Total (Acct. 124):</b>	<b>21,187</b>	
<b>Special Funds (125):</b>		
BOND RESERVE FUND	112,841	3
<b>Total (Acct. 125):</b>	<b>112,841</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	1	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>1</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
ACCRUED INTEREST	1,727	11
<b>Total (Acct. 143):</b>	<b>1,727</b>	
<b>Receivables from Municipality (145):</b>		
GENERAL FUND/SEWER FUND	118,251	12
<b>Total (Acct. 145):</b>	<b>118,251</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

**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)	
<b>Payables to Municipality (233):</b>		
NONE		16
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	429,668	17
NONE		18
<b>Total (Acct. 253):</b>	<b>429,668</b>	

### 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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	3,135,996	0	0	0	3,135,996	1
Materials and Supplies	26,961	0	0	0	26,961	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	827,542	0	0	0	827,542	4
Customer Advances for Construction					0	5
Regulatory Liability	214,834	0	0	0	214,834	6
					0	7
<b>Average Net Rate Base</b>	<b>2,120,581</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,120,581</b>	
Net Operating Income	184,639	0	0	0	184,639	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>8.71%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>8.71%</b>	

## 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					0	1
<b>Add credits during year:</b>						
Establish Regulatory Liability 1/1/04	452,282	0	0	0	452,282	2
<b>Other (specify):</b>						
NONE					0	3
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	22,614				22,614	4
<b>Other (specify):</b>						
NONE					0	5
<b>Balance End of Year</b>	<b>429,668</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>429,668</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement Account Details (Page F-02)

#### General footnotes

To the Village Board  
Village of Holmen  
Holmen, Wisconsin

We have compiled the balance sheets of Village of Holmen Water Utility as of December 31, 2004 and 2003, and the related statements of income and earned surplus and supplementary information for the years then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

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

HAWKINS, ASH, BAPTIE & COMPANY, LLP

La Crosse, Wisconsin  
March 28, 2005

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

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

Done

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	538,741	587,057	1
<b>Total Sales of Water</b>	<b>538,741</b>	<b>587,057</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	2,999	2,639	2
Miscellaneous Service Revenues (471)	4,661	1,096	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	13,352	11,713	6
<b>Total Other Operating Revenues</b>	<b>21,012</b>	<b>15,448</b>	
<b>Total Operating Revenues</b>	<b>559,753</b>	<b>602,505</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	16,014	6,837	7
Pumping Expenses (620-625)	51,560	72,685	8
Water Treatment Expenses (630-635)	1,691	3,266	9
Transmission and Distribution Expenses (640-655)	49,697	47,657	10
Customer Accounts Expenses (901-904)	21,915	20,837	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	55,282	59,491	13
<b>Total Operation and Maintenance Expenses</b>	<b>196,159</b>	<b>210,773</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	76,342	74,909	14
Amortization Expense (404-407)		0	15
Taxes (408)	102,613	103,155	16
<b>Total Other Operating Expenses</b>	<b>178,955</b>	<b>178,064</b>	
<b>Total Operating Expenses</b>	<b>375,114</b>	<b>388,837</b>	
<b>NET OPERATING INCOME</b>	<b>184,639</b>	<b>213,668</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	13	969	2,234	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>13</b>	<b>969</b>	<b>2,234</b>	
Metered Sales to General Customers (461)				
Residential	2,259	158,132	316,745	4
Commercial	212	34,668	55,189	5
Industrial	10	9,792	11,138	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,481</b>	<b>202,592</b>	<b>383,072</b>	
Private Fire Protection Service (462)	5		2,262	7
Public Fire Protection Service (463)	1		129,691	8
Other Sales to Public Authorities (464)	21	17,283	21,482	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,521</b>	<b>220,844</b>	<b>538,741</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	129,691	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>129,691</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,999	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,999</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECT FEES	4,661	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>4,661</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	13,204	10
<b>Other (specify):</b> SALE OF MATERIALS AND SUPPLIES	148	11
<b>Total Other Water Revenues (474)</b>	<b>13,352</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	2,936	3,188	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	4,344	3,601	3
Maintenance of Water Source Plant (605)	8,734	48	4
<b>Total Source of Supply Expenses</b>	<b>16,014</b>	<b>6,837</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	10,244	12,137	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	37,383	41,323	7
Operation Supplies and Expenses (623)	722	0	8
Maintenance of Pumping Plant (625)	3,211	19,225	9
<b>Total Pumping Expenses</b>	<b>51,560</b>	<b>72,685</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	922	2,030	10
Chemicals (631)	310	869	11
Operation Supplies and Expenses (632)	403	0	12
Maintenance of Water Treatment Plant (635)	56	367	13
<b>Total Water Treatment Expenses</b>	<b>1,691</b>	<b>3,266</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	40,575	36,925	14
Operation Supplies and Expenses (641)	349	9	15
Maintenance of Distribution Reservoirs and Standpipes (650)		3,087	16
Maintenance of Mains (651)	1,612	1,029	17
Maintenance of Services (652)	344	798	18
Maintenance of Meters (653)	3,040	1,399	19
Maintenance of Hydrants (654)	1,694	1,310	20
Maintenance of Other Plant (655)	2,083	3,100	21
<b>Total Transmission and Distribution Expenses</b>	<b>49,697</b>	<b>47,657</b>	

## 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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	799	1,546	22
Accounting and Collecting Labor (902)	17,663	16,338	23
Supplies and Expenses (903)	3,453	2,953	24
Uncollectible Accounts (904)		0	25
<b>Total Customer Accounts Expenses</b>	<b>21,915</b>	<b>20,837</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	26
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	13,449	15,885	27
Office Supplies and Expenses (921)	2,901	4,006	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	2,000	1,575	30
Property Insurance (924)	6,277	5,353	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	30,092	31,475	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	563	1,197	35
Transportation Expenses (933)		0	36
Maintenance of General Plant (935)		0	37
<b>Total Administrative and General Expenses</b>	<b>55,282</b>	<b>59,491</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>196,159</b>	<b>210,773</b>	

### 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		98,083	98,965	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,210	3,273	2
<b>Net property tax equivalent</b>		<b>94,873</b>	<b>95,692</b>	
Social Security		6,984	6,871	3
PSC Remainder Assessment		756	592	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>102,613</b>	<b>103,155</b>	

### 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			La Crosse				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.221585				3
County tax rate	mills		4.511180				4
Local tax rate	mills		4.691138				5
School tax rate	mills		12.165191				6
Voc. school tax rate	mills		2.408662				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.997756</b>				<b>10</b>
Less: state credit	mills		1.518384				11
<b>Net tax rate</b>	mills		<b>22.479372</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>4.691138</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>14.573853</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.264991</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.997756</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.802783</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>22.479372</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.046058</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>6,216,608</b>	6,216,608				22
Materials & Supplies	\$	<b>26,011</b>	26,011				23
<b>Subtotal</b>	\$	<b>6,242,619</b>	<b>6,242,619</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>220,144</b>	220,144				25
<b>Taxable Assets</b>	\$	<b>6,022,475</b>	<b>6,022,475</b>				<b>26</b>
Assessment Ratio	dec.		0.902476				27
<b>Assessed Value</b>	\$	<b>5,435,139</b>	<b>5,435,139</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.046058</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>98,083</b>	<b>98,083</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>98,083</b>					<b>34</b>

## 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
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)	430,683		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>430,683</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	358,596	615	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	84,699		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	167,586		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,060		20
<b>Total Pumping Plant</b>	<b>612,941</b>	<b>615</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	25,486		23
<b>Total Water Treatment Plant</b>	<b>25,486</b>	<b>0</b>	

**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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
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)			430,683 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>430,683</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			359,211 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			84,699 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			167,586 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,060 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>613,556</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			25,486 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>25,486</b>

## 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	56,386		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	390,503		26
Transmission and Distribution Mains (343)	925,285	11,000	27
Fire Mains (344)	0		28
Services (345)	54,088	4,200	29
Meters (346)	349,110	59,066	30
Hydrants (348)	128,665	1,175	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,904,037</b>	<b>75,441</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	2,819		36
Transportation Equipment (392)	25,587		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)	91,306		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	7,044		45
<b>Total General Plant</b>	<b>126,756</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,099,903</b>	<b>76,056</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,099,903</b>	<b>76,056</b>	

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			56,386 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			390,503 26
Transmission and Distribution Mains (343)			936,285 27
Fire Mains (344)			0 28
Services (345)			58,288 29
Meters (346)	3,870		404,306 30
Hydrants (348)			129,840 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>3,870</b>	<b>0</b>	<b>1,975,608</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			2,819 36
Transportation Equipment (392)			25,587 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)			91,306 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			7,044 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>126,756</b>
<b>Total utility plant in service directly assignable</b>	<b>3,870</b>	<b>0</b>	<b>3,172,089</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>3,870</b>	<b>0</b>	<b>3,172,089</b>

## 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	30,000		26
Transmission and Distribution Mains (343)	2,204,550	150,629	27
Fire Mains (344)	0		28
Services (345)	523,712	68,222	29
Meters (346)	0		30
Hydrants (348)	358,443	36,550	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>3,116,705</b>	<b>255,401</b>	
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,116,705</b>	<b>255,401</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,116,705</b>	<b>255,401</b>	

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			30,000 26
Transmission and Distribution Mains (343)			2,355,179 27
Fire Mains (344)			0 28
Services (345)			591,934 29
Meters (346)			0 30
Hydrants (348)			394,993 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>3,372,106</b>
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>3,372,106</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>3,372,106</b>

## 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			16,641	<b>16,641</b>	1
February			15,157	<b>15,157</b>	2
March			16,135	<b>16,135</b>	3
April			20,671	<b>20,671</b>	4
May			21,607	<b>21,607</b>	5
June			23,921	<b>23,921</b>	6
July			33,055	<b>33,055</b>	7
August			26,057	<b>26,057</b>	8
September			27,737	<b>27,737</b>	9
October			19,891	<b>19,891</b>	10
November			16,099	<b>16,099</b>	11
December			17,183	<b>17,183</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>254,154</b>	<b>254,154</b>	
Less: Water sold				220,844	13
Volume pumped but not sold				<b>33,310</b>	14
Volume sold as a percent of volume pumped				<b>87%</b>	15
Volume used for water production, water quality and system maintenance				3,410	16
Volume related to equipment/system malfunction				8,235	17
Non-utility volume NOT included in water sales				3,239	18
Total volume not sold but accounted for				<b>14,884</b>	19
Volume pumped but unaccounted for				<b>18,426</b>	20
Percent of water lost				<b>7%</b>	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,060	23
Date of maximum: 10/16/2004					24
Cause of maximum:					25
Flushing water mains					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				408	26
Date of minimum: 2/7/2004					27
Total KWH used for pumping for the year				475,560	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
AMY DRIVE	4	150	20	228,014	Yes	<b>1</b>
AMANDA COURT	5	130	26	93,797	Yes	<b>2</b>
CREEKSIDE LANE	6	178	20	374,501	Yes	<b>3</b>

## 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)	1
Identification	4	5	6	1
Location	AMY DRIVE	AMANDA COURT	CREEKSIDE LANE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	GOULDS	5
Year Installed	1976	1990	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,270	1,100	1,200	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	GENERAL ELECTRIC	U S MOTORS	9 10
Year Installed	1976	1990	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	150	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
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	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	<b>3</b>
Year constructed	1949	1968	1996	<b>4</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	180	180	180	<b>6</b>
Total capacity in gallons (actual)	55,000	250,000	300,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	<b>12</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>13</b>
Is water fluoridated (yes, no)?	N	N	N	<b>14</b>

### 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)	
A	D	3.000	917	0	0	0	917	1
M	D	3.000	39	0	0	0	39	2
A	D	4.000	0	0	0	0	0	3
M	D	4.000	84	0	0	0	84	4
A	D	6.000	30,201	0	0	0	30,201	5
A	T	6.000	400	0	0	0	400	6
M	D	6.000	83,847	8,634	0	0	92,481	7
P	D	6.000	6,662	0	0	0	6,662	8
A	D	8.000	4,863	0	0	0	4,863	9
M	D	8.000	25,795	0	0	0	25,795	10
M	D	10.000	23,858	0	0	0	23,858	11
M	S	10.000	160	0	0	0	160	12
M	T	10.000	1,020	0	0	0	1,020	13
M	D	12.000	23,973	0	0	0	23,973	14
<b>Total Within Municipality</b>			<b>201,819</b>	<b>8,634</b>	<b>0</b>	<b>0</b>	<b>210,453</b>	
M	D	6.000	74	0	0	0	74	15
M	D	8.000	4,166	0	0	0	4,166	16
M	D	10.000	19	0	0	0	19	17
M	T	12.000	5,517	0	0	0	5,517	18
<b>Total Outside of Municipality</b>			<b>9,776</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,776</b>	
<b>Total Utility</b>			<b>211,595</b>	<b>8,634</b>	<b>0</b>	<b>0</b>	<b>220,229</b>	

### 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	988	0	0	0	988		1
M	1.000	1,438	154	0	0	1,592	158	2
M	1.500	24	0	0	0	24	9	3
M	2.000	55	5	0	0	60	26	4
M	4.000	12	0	0	0	12		5
M	6.000	1	0	0	0	1	0	6
M	8.000	2	0	0	0	2		7
<b>Total Utility</b>		<b>2,520</b>	<b>159</b>	<b>0</b>	<b>0</b>	<b>2,679</b>	<b>193</b>	

### 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	0	0	0	0	0	0	1
0.750	2,289	288	38	15	2,554	137	2
1.000	78	13	1	0	90	11	3
1.250	0	0	0	0	0	0	4
1.500	13	0	0	(1)	12	0	5
2.000	10	1	0	1	12	1	6
3.000	9	0	0	1	10	1	7
4.000	3	0	0	0	3	3	8
6.000	1	0	0	0	1	1	9
<b>Total:</b>	<b>2,403</b>	<b>302</b>	<b>39</b>	<b>16</b>	<b>2,682</b>	<b>154</b>	

#### 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	0	0	0	0	0	0	0	1
0.750	2,248	172	5	7	0	122	2,554	2
1.000	9	67	1	7	0	6	90	3
1.250	0	0	0	0	0	0	0	4
1.500	0	11	1	0	0	0	12	5
2.000	0	4	1	7	0	0	12	6
3.000	0	0	1	9	0	0	10	7
4.000	0	1	1	1	0	0	3	8
6.000	0	1	0	0	0	0	1	9
<b>Total:</b>	<b>2,257</b>	<b>256</b>	<b>10</b>	<b>31</b>	<b>0</b>	<b>128</b>	<b>2,682</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	14				14	1
Within Municipality	385	17			402	2
<b>Total Fire Hydrants</b>	<b>399</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>416</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	832
Number of distribution system valves end of year:	1,002
Number of distribution valves operated during year:	1,002

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## WATER OPERATING SECTION FOOTNOTES

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### 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

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### 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.

Account 625 - prior year had approximately \$17,000 in repairs to Well # 4.

Account 605 - repairs to well #5 soft start motor

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### 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.

50 LF were utility financed and assessed against property owners based on actual cost and the number of REUs.

8584 LF were contributed from developers.

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### Water Services (Page W-18)

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

9 services were financed by the Village and assessed against property owners based on actual costs and number of REUs.

150 services were contributed by developers. The services added were based on actual costs totaling \$68,222.

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### Meters (Page W-19)

Explain all reported adjustments.

Adjustments made to agree to Village meter reports.

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 being tested every two years.

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