



3015 (02-02-05)

ANNUAL REPORT

OF

Name: ROCKLAND MUNICIPAL WATER & SEWER UTILITY

Principal Office: P.O. BOX 124
ROCKLAND, WI 54643

For 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.

SIGNATURE PAGE

I SUSAN DONSKEY of
(Person responsible for accounts)

ROCKLAND MUNICIPAL WATER & SEWER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/31/2005
(Date)

VILLAGE CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ROCKLAND MUNICIPAL WATER & SEWER UTILITY

Utility Address: P.O. BOX 124
ROCKLAND, WI 54643

When was utility organized? 7/12/1968

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS SUSAN DONSKEY

Title: VILLAGE CLERK

Office Address:

105 W CENTER STREET
P.O. BOX 8
ROCKLAND, WI 54643

Telephone: (608) 486 - 4037

Fax Number: (608) 486 - 4078

E-mail Address: villageofrockland@charter.net

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

Name: JAMES N OLSON

Title: CPA

Office Address: TOSTRUD & TEMP, S.C.
201 MAIN STREET, SUITE 210
LA CROSSE, WI 54601

Telephone: (608) 784 - 8060

Fax Number: (608) 784 - 8167

E-mail Address: jnolson@centurytel.net

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

Name: MR DANIEL BROOKS

Title: PRESIDENT

Office Address:

406 MOURNING DRIVE
ROCKLAND, WI 54643

Telephone: (608) 486 - 4067

Fax Number:

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: JAMES N OLSON

Title: CPA

Office Address: TOSTRUD & TEMP, S.C.
201 MAIN STREET, SUITE 210
LA CROSSE, WI 54601

Telephone: (608) 784 - 8060

Fax Number: (608) 784 - 8167

E-mail Address: jnolson@centurytel.net

Date of most recent audit report: 3/11/2005

Period covered by most recent audit: 2004

Names and titles of utility management including manager or superintendent:

Name: MR WILLIAM ELLS

Title: SUPERINTENDENT

Office Address:
105 W CENTER STREET
P.O. BOX 8
ROCKLAND, WI 54643

Telephone: (608) 486 - 4037

Fax Number: (608) 486 - 4078

E-mail Address:

Name of utility commission/committee: ROCKLAND UTILITY BOARD

Names of members of utility commission/committee:

- MR DANIEL BROOKS, PRESIDENT
- MR RON COPHER, TRUSTEE
- MR DALE NAUMAN, TRUSTEE
- MR DALE PIPER, TRUSTEE
- MS KATHY SCHMIDT, TRUSTEE
- MR MARK VAN WORMER, TRUSTEE
- MR JIM WALTER, TRUSTEE

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 7/12/1968

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)	42,490	43,089	1
Operating Expenses:			
Operation and Maintenance Expense (401)	25,707	30,245	2
Depreciation Expense (403)	4,476	3,862	3
Amortization Expense (404)	0	0	4
Taxes (408)	7,631	7,735	5
Total Operating Expenses	37,814	41,842	
Net Operating Income	4,676	1,247	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	4,676	1,247	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	508	771	9
Miscellaneous Nonoperating Income (421)	76,414	27,443	10
Total Other Income	76,922	28,214	
Total Income	81,598	29,461	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(3,686)	0	11
Other Income Deductions (426)	2,194	4,829	12
Total Miscellaneous Income Deductions	(1,492)	4,829	
Income Before Interest Charges	83,090	24,632	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	19,316	20,890	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	19,316	20,890	
Net Income	63,774	3,742	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	659,306	241,186	19
Balance Transferred from Income (433)	63,774	3,742	20
Miscellaneous Credits to Surplus (434)	0	414,378	21
Miscellaneous Debits to Surplus--Debit (435)	73,725	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	649,355	659,306	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	42,490		42,490	1
Total (Acct. 400):	42,490	0	42,490	
Operation and Maintenance Expense (401):				
Derived	25,707		25,707	2
Total (Acct. 401):	25,707	0	25,707	
Depreciation Expense (403):				
Derived	4,476		4,476	3
Total (Acct. 403):	4,476	0	4,476	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	7,631		7,631	5
Total (Acct. 408):	7,631	0	7,631	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	4,676	0	4,676	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON SAVINGS ACCOUNT	322	0	322	10
INTEREST ON SPECIAL ASSESSMENTS	186	0	186	11
Total (Acct. 419):	508	0	508	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]		0 12
NON-REGULATED SEWER INCOME	69,897	0	69,897 13
FORGIVENESS OF PROP TAX EQUIV BY VILLAGE	6,517	0	6,517 14
Total (Acct. 421):	76,414	0	76,414
TOTAL OTHER INCOME:	76,922	0	76,922

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(3,686)	[REDACTED]	(3,686) 15
NONE	0	0	0 16
Total (Acct. 425):	(3,686)	0	(3,686)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	2,194	2,194 17
NONE	0	0	0 18
Total (Acct. 426):	0	2,194	2,194
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(3,686)	2,194	(1,492)

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	19,316	[REDACTED]	19,316 19
Total (Acct. 427):	19,316	0	19,316
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 20
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 22
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	[REDACTED]	0 23
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	19,316	0	19,316
NET INCOME:	65,968	(2,194)	63,774
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	256,338	402,968	659,306 25
Total (Acct. 216):	256,338	402,968	659,306
Balance Transferred from Income (433):			
Derived	65,968	(2,194)	63,774 26
Total (Acct. 433):	65,968	(2,194)	63,774
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
CORRECT 2003 CLOSING OF ACCOUNT 271	0	73,725	73,725 28
Total (Acct. 435)--Debit:	0	73,725	73,725
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	322,306	327,049	649,355

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	42,490	0	0	0	42,490	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	42,490	0	0	0	42,490	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	460,069	441,942	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	163,221	157,365	2
Net Utility Plant	296,848	284,577	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,246,358	1,246,358	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	317,992	290,131	4
Net Nonutility Property	928,366	956,227	
Investment in Municipality (123)	0	0	5
Other Investments (124)	30,518	30,518	6
Special Funds (125)	0	0	7
Total Other Property and Investments	958,884	986,745	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	46,218	21,755	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	2,655	2,546	11
Other Accounts Receivable (143)	9,675	11,327	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	34,474	30,755	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	93,022	66,383	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	1,348,754	1,337,705	

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)	3,129	3,129	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	649,355	659,306	23
Total Proprietary Capital	652,484	662,435	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	623,094	670,284	26
Total Long-Term Debt	623,094	670,284	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)		1,266	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	3,137	3,720	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	3,137	4,986	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	70,039	0	36
Total Deferred Credits	70,039	0	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	1,348,754	1,337,705	

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	441,942	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	226,156	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	218,348	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	15,565				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	460,069	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)	82,913	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	80,308	0	0	0	12
Total Accumulated Provision	163,221	0	0	0	
Net Utility Plant	296,848	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)	72,202				72,202	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	4,476				4,476	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	186				186	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
Correct 2003 Closing of Account 271	80,334				80,334	12
ADJ depr on contrib plant 1/1/03	7,049				7,049	13
					0	14
					0	15
Total credits	92,045	0	0	0	92,045	16
Debits during year						17
Book cost of plant retired	1,000				1,000	18
Cost of removal					0	19
Other debits (specify):						20
Est Reg Liab(253): Docket 05-US-10€	80,334				80,334	21
					0	22
					0	23
					0	24
Total debits	81,334	0	0	0	81,334	25
Balance end of year (110.1)	82,913	0	0	0	82,913	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.01%					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)	85,163				85,163	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	2,194				2,194	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	2,194	0	0	0	2,194	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
ADJ depr on contrib plant 1/1/03	7,049				7,049	21
					0	22
					0	23
					0	24
Total debits	7,049	0	0	0	7,049	25
Balance end of year (110.1)	80,308	0	0	0	80,308	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.01%					28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	1,246,358			1,246,358	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	1,246,358	0	0	1,246,358	
Less accum. prov. depr. & amort. (122)	290,131	27,861		317,992	3
Net Nonutility Property	956,227	(27,861)	0	928,366	

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

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

MATERIALS AND SUPPLIES

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

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

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	3,129	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>3,129</u></u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
Water/Sewer Main Extensions	06/01/1995	02/01/2005	7.86%	0	1
New Sewer Plant - WI Clean Water Fund	05/14/1997	05/01/2017	3.02%	623,094	2
Total for Account 224				623,094	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	7,656	2
Charged electric department expense		3
Charged sewer department expense	1,764	4
Other (explain):		
NONE		5
Total Accruals and other credits	9,420	
Taxes paid during year:		
County, state and local taxes	6,517	6
Social Security taxes	2,853	7
PSC Remainder Assessment	50	8
Other (explain):		
NONE		9
Total payments and other debits	9,420	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
State Trust Fund Loan	388	103	491	0	4
Clean Water Fund	3,332	19,213	19,408	3,137	5
Subtotal	3,720	19,316	19,899	3,137	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	3,720	19,316	19,899	3,137	

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):		
DEBT REDEMPTION FUND	30,518	2
Total (Acct. 124):	30,518	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	2,655	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	2,655	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	9,675	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	9,675	
Receivables from Municipality (145):		
HYDRANT RENT	30,574	12
SPEC ASSMTS & DEL UTIL BILLS PUT ON TAX ROLL	3,900	13
Total (Acct. 145):	34,474	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
Regulatory Liability	70,039 18
NONE	19
Total (Acct. 253):	70,039

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	213,913	0	0	0	213,913	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	77,557	3,524	0	3,524	84,605	4
Customer Advances for Construction					0	5
Regulatory Liability	35,019	0	0	0	35,019	6
NONE					0	7
Average Net Rate Base	101,337	(3,524)	0	(3,524)	94,289	
Net Operating Income	4,676	0	0	0	4,676	8
Net Operating Income as a percent of						
Average Net Rate Base	4.61%	N/A	N/A	N/A	4.96%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0.8	1
Electric		2
Gas		3
Sewer	0.9	4

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year					0	1
Add credits during year:						
Establish Regulatory Liability 1/1/04	80,334	0	0	0	80,334	2
Other (specify): NONE					0	3
Deduct charges:						
Miscellaneous Amortization (425)	3,686				3,686	4
Other (specify): ADJ REG LIABILITY PER PSC LTR 1/18/05	6,609				6,609	5
Balance End of Year	70,039	0	0	0	70,039	

FINANCIAL SECTION FOOTNOTES

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

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

ACCT 143 CONSISTS OF CUSTOMER ACCOUNTS RECEIVABLE.
ACCT 145 DONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	41,542	42,679	1
Total Sales of Water	41,542	42,679	
Other Operating Revenues			
Forfeited Discounts (470)	149	135	2
Other Water Revenues (474)	799	275	3
Total Other Operating Revenues	948	410	
Total Operating Revenues	42,490	43,089	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	17,202	18,855	4
General Operating Expenses (680-690)	8,505	11,390	5
Total Operation and Maintenance Expenses	25,707	30,245	
Other Operating Expenses			
Depreciation Expense (403)	4,476	3,862	6
Amortization Expense (404)		0	7
Taxes (408)	7,631	7,735	8
Total Other Operating Expenses	12,107	11,597	
Total Operating Expenses	37,814	41,842	
NET OPERATING INCOME	4,676	1,247	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	210	10,083	25,277	4
Commercial	9	1,479	2,276	5
Industrial				6
Total Metered Sales to General Customers (461)	219	11,562	27,553	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		13,644	8
Other Sales to Public Authorities (464)	4	57	345	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	224	11,619	41,542	

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)
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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)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	13,644	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)	13,644	
Forfeited Discounts (470):		
Customer late payment charges	149	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	149	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	299	7
Other (specify): TOWER RENT	500	8
Total Other Water Revenues (474)	799	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	11,819	12,184	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	4,248	5,198	3
Chemicals (630)	754	947	4
Supplies and Expenses (640)	381	526	5
Repairs of Water Plant (650)		0	6
Transportation Expenses (660)		0	7
Total Plant Operation and Maintenance Expenses	17,202	18,855	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	4,303	3,994	8
Office Supplies and Expenses (681)	816	1,153	9
Outside Services Employed (682)	1,857	4,642	10
Insurance Expense (684)	1,041	1,371	11
Employees Pensions and Benefits (686)		0	12
Regulatory Commission Expenses (688)	170	0	13
Miscellaneous General Expenses (689)	318	230	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	8,505	11,390	
Total Operation and Maintenance Expenses	25,707	30,245	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		6,517	6,581	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		128	126	2
Net property tax equivalent		6,389	6,455	
Social Security		1,217	1,238	3
PSC Remainder Assessment		25	42	4
Other (specify): NONE			0	5
Total tax expense		7,631	7,735	

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
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195403				3
County tax rate	mills		3.978152				4
Local tax rate	mills		3.746226				5
School tax rate	mills		9.493454				6
Voc. school tax rate	mills		2.124057				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.537292				10
Less: state credit	mills		1.216651				11
Net tax rate	mills		18.320641				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.746226				14
Combined School Tax Rate	mills		11.617511				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.363737				17
Total Tax Rate	mills		19.537292				18
Ratio of Local and School Tax to Total	dec.		0.786380				19
Total tax net of state credit	mills		18.320641				20
Net Local and School Tax Rate	mills		14.406987				21
Utility Plant, Jan. 1	\$	441,942	441,942				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	441,942	441,942				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	441,942	441,942				26
Assessment Ratio	dec.		1.023521				27
Assessed Value	\$	452,337	452,337				28
Net Local & School Rate	mills		14.406987				29
Tax Equiv. Computed for Current Year	\$	6,517	6,517				30
Tax Equivalent per 1994 PSC Report	\$	5,564					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	6,517					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	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)	65,993		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	65,993	0	
PUMPING PLANT			
Land and Land Rights (320)	487		12
Structures and Improvements (321)	38,409		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	21,105		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	60,001	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	14,199		23
Total Water Treatment Plant	14,199	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)			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)			65,993 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	65,993
PUMPING PLANT			
Land and Land Rights (320)			487 12
Structures and Improvements (321)			38,409 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			21,105 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	60,001
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			14,199 23
Total Water Treatment Plant	0	0	14,199

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	243		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	31,033		26
Transmission and Distribution Mains (343)	0		27
Fire Mains (344)	0		28
Services (345)	0		29
Meters (346)	17,298	3,562	30
Hydrants (348)	0		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	48,574	3,562	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	2,234		36
Transportation Equipment (373)	2,326		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	8,344		39
Total General Plant	12,904	0	
Total utility plant in service directly assignable	201,671	3,562	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	201,671	3,562	

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)			243 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			31,033 26
Transmission and Distribution Mains (343)		15,883	15,883 27
Fire Mains (344)			0 28
Services (345)		3,453	3,453 29
Meters (346)	1,000		19,860 30
Hydrants (348)		2,587	2,587 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,000	21,923	73,059
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			2,234 36
Transportation Equipment (373)			2,326 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			8,344 39
Total General Plant	0	0	12,904
Total utility plant in service directly assignable	1,000	21,923	226,156
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,000	21,923	226,156

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	174,076		27
Fire Mains (344)	0		28
Services (345)	37,847		29
Meters (346)	0		30
Hydrants (348)	28,348		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	240,271	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	240,271	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	240,271	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 26
Transmission and Distribution Mains (343)		(15,883)	158,193 27
Fire Mains (344)			0 28
Services (345)		(3,453)	34,394 29
Meters (346)			0 30
Hydrants (348)		(2,587)	25,761 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	(21,923)	218,348
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	(21,923)	218,348
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	(21,923)	218,348

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			1,165	1,165	1
February			1,097	1,097	2
March			1,027	1,027	3
April			548	548	4
May			1,225	1,225	5
June			1,128	1,128	6
July			1,058	1,058	7
August			1,116	1,116	8
September			997	997	9
October			912	912	10
November			836	836	11
December			887	887	12
Total annual pumpage	0	0	11,996	11,996	
Less: Water sold				11,619	13
Volume pumped but not sold				377	14
Volume sold as a percent of volume pumped				97%	15
Volume used for water production, water quality and system maintenance				161	16
Volume related to equipment/system malfunction				3	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				164	19
Volume pumped but unaccounted for				213	20
Percent of water lost				2%	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.)				99	24
Date of maximum: 8/2/2004					25
Cause of maximum:					26
HOT WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	27
Date of minimum: 4/15/2004					28
Total KWH used for pumping for the year				59,679	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)	
105 WATER STREET	1	220	10	26,400	Yes	1
SPRUCE STREET	2	220	10	240,000	No	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1			1
Location	ROCKLAND WI			2
Purpose	P			3
Destination	R			4
Pump Manufacturer	LAYNE-NW			5
Year Installed	1968			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	175			8
Pump Motor or Standby Engine Mfr	U.S.			9 10
Year Installed	1968			11
Type	ELECTRIC			12
Horsepower	20			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		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1968		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	102		6
Total capacity in gallons (actual)	50,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	15,011		0	0	15,011	1
P	D	6.000	1,185	0	0	0	1,185	2
M	T	8.000	2,080	0	0	0	2,080	3
P	D	8.000	450	0	0	0	450	4
Total Within Municipality			18,726	0	0	0	18,726	
Total Utility			18,726	0	0	0	18,726	

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	212		0	0	212	4	1
M	1.000	1	0	0	0	1		2
Total Utility		213	0	0	0	213	4	

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	44	0	0	0	44	15	1
0.750	200	0	0	0	200	42	2
1.000	3	0	0	0	3	0	3
2.000	1	0	0	0	1	0	4
4.000	0	1	0	0	1	1	5
Total:	248	1	0	0	249	58	

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	37	5	0	2	0	0	44	1
0.750	173	1	0	1	0	25	200	2
1.000	0	3	0	0	0	0	3	3
2.000	0	0	0	1	0	0	1	4
4.000	0	0	0	0	1	0	1	5
Total:	210	9	0	4	1	25	249	

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	35				35	2
Total Fire Hydrants	35	0	0	0	35	
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:	35
Number of distribution system valves end of year:	52
Number of distribution valves operated during year:	52

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

ACCT 682 DECREASED BASED ON ACTUAL EXPENSES.

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

ACCT 686 THE VILLAGE DOES NOT PARTICIPATE IN A EMPLOYEE RETIREMENT PLAN.

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

If Adjustments for any account are nonzero, please explain.

To adjust water utility plant financed by utility per PSC letter dated 1/18/05.

If Plant in Service Retirements, Account 346, are greater than zero AND Retirements on the Meters schedule are zero, please explain.

4" METER WAS REMOVED AND REPLACED THIS YEAR. ON THE METER SCHEDULE, WANTED TO SHOW 1 ADDED, 1 RETIRED AND 1 ADJUSTMENT AS THIS METER WAS NOT PREVIOUSLY ON THE SCHEDULE. PROGRAM WOULD NOT ALLOW FOR RETIREMENT AS VALUE WAS GREATER THAN FIRST OF YEAR VALUE.

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

If Adjustments for any account are nonzero, please explain.

To adjust water utility financed by contributions per PSC letter dated 1/18/05.

Meters (Page W-19)

If Meters Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Account 346) are zero, please explain.

4" WELL HOUSE METER WAS NOT PREVIOUSLY REPORTED ON THIS SCHEDULE. (PROGRAM WOULD NOT ALLOW TO SHOW METER RETIRED AS THE NUMBER WAS GREATER THAN FIRST OF YEAR VALUE.) THIS METER WAS REMOVED AND REPLACED THIS YEAR - REPLACEMENT PARTS ARE NOT MADE ANYMORE.

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

YES
