



3015 (02-02-05)

ANNUAL REPORT

OF

Name: VILLAGE OF LAKE HALLIE PUBLIC WORKS

Principal Office: 13034 30TH AVENUE
CHIPPEWA FALLS, WI 54729

For the Year Ended: DECEMBER 31, 2005

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF LAKE HALLIE PUBLIC WORKS

Utility Address: 13034 30TH AVENUE
CHIPPEWA FALLS, WI 54729

When was utility organized? 1/1/1989

Report any change in name:

Effective Date:

Utility Web Site: halliesanitary@yahoo.com

Utility employee in charge of correspondence concerning this report:

Name: RITA ERICKSON

Title: DEPUTY CLERK/TREASURER

Office Address:

13034 30TH AVENUE
CHIPPEWA FALLS, WI 54729

Telephone: (715) 726 - 2670

Fax Number: (715) 720 - 3988

E-mail Address: halliesanitary@yahoo.com

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

Name: PETER LEHMANN

Title: PRESIDENT

Office Address:

13034 30TH AVENUE
CHIPPEWA FALLS, WI 54729

Telephone:

Fax Number:

E-mail Address:

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

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

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

Name: NICK LYBERG

Title: AUDITOR

Office Address: WIPFLI, ULLRICH & BERTELSON
P.O. BOX 608
CHIPPEWA FALLS, WI 54729

Telephone: (715) 723 - 2888

Date of most recent audit report: 3/9/2006

Period covered by most recent audit: JANUARY 1, 2005 TO DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: SANDRA OLSON

Title: CLERK TREASURER

Office Address:
13033 30TH AVENUE
CHIPPEWA FALLS, WI 54729

Telephone: (715) 726 - 2660

Fax Number: (715) 726 - 2661

E-mail Address:

Name: SCOTT SCHNOBRICH

Title: CERTIFIED WATER TECHNICIAN

Office Address:
13034 30TH AVENUE
CHIPPEWA FALLS, WI 54729

Telephone: (715) 726 - 2670

Fax Number:

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MR EUGENE ENGER, TRUSTEE
 - MR PETER LEHMANN, PRESIDENT
 - MR MARK PERRY, TRUSTEE
 - MR DENNIS SYKORA, TRUSTEE
 - MR WAYNE WALKOVIK, TRUSTEE
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

NONE

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	455,259	393,744	1
Operating Expenses:			
Operation and Maintenance Expense (401)	137,183	99,250	2
Depreciation Expense (403)	35,178	34,102	3
Amortization Expense (404)	0	0	4
Taxes (408)	6,584	4,154	5
Total Operating Expenses	178,945	137,506	
Net Operating Income	276,314	256,238	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	276,314	256,238	
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)	47,004	56,014	9
Miscellaneous Nonoperating Income (421)	169,129	770,786	10
Total Other Income	216,133	826,800	
Total Income	492,447	1,083,038	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(35,838)	(35,838)	11
Other Income Deductions (426)	100,500	95,231	12
Total Miscellaneous Income Deductions	64,662	59,393	
Income Before Interest Charges	427,785	1,023,645	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	93,710	98,415	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	93,710	98,415	
Net Income	334,075	925,230	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,021,501	6,096,271	19
Balance Transferred from Income (433)	334,075	925,230	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	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)	7,355,576	7,021,501	

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	455,259		455,259	1
Total (Acct. 400):	455,259	0	455,259	
Operation and Maintenance Expense (401):				
Derived	137,183		137,183	2
Total (Acct. 401):	137,183	0	137,183	
Depreciation Expense (403):				
Derived	35,178		35,178	3
Total (Acct. 403):	35,178	0	35,178	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	6,584		6,584	5
Total (Acct. 408):	6,584	0	6,584	
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:	276,314	0	276,314	
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 BANK ACCOUNTS & SPECIAL ASSESSME	47,004	0	47,004	10
Total (Acct. 419):	47,004	0	47,004	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
DEVELOPER PAID EXTENSION	169,129	0	169,129 12
Total (Acct. 421):	169,129	0	169,129
TOTAL OTHER INCOME:	216,133	0	216,133

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(35,838)	[REDACTED]	(35,838) 13
NONE	0	0	0 14
Total (Acct. 425):	(35,838)	0	(35,838)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	100,500	100,500 15
NONE	0	0	0 16
Total (Acct. 426):	0	100,500	100,500
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(35,838)	100,500	64,662

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	93,710	[REDACTED]	93,710 17
Total (Acct. 427):	93,710	0	93,710
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	[REDACTED]	0 21
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 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	93,710	0	93,710
NET INCOME:	434,575	(100,500)	334,075
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,000,300	6,021,201	7,021,501 23
Total (Acct. 216):	1,000,300	6,021,201	7,021,501
Balance Transferred from Income (433):			
Derived	434,575	(100,500)	334,075 24
Total (Acct. 433):	434,575	(100,500)	334,075
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,434,875	5,920,701	7,355,576

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

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	455,259	0	0	0	455,259	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	455,259	0	0	0	455,259	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,429,055	9,249,352	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,210,987	1,075,309	2
Net Utility Plant	8,218,068	8,174,043	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	289,728	406,861	6
Special Funds (125)	0	0	7
Total Other Property and Investments	289,728	406,861	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,114,082	1,268,635	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	67,891	58,983	11
Other Accounts Receivable (143)	80,631	119,729	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	41,432	48,850	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	1,304,036	1,496,197	
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	9,811,832	10,077,101	

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)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	7,355,576	7,021,501	23
Total Proprietary Capital	7,355,576	7,021,501	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	1,743,918	2,295,568	26
Total Long-Term Debt	1,743,918	2,295,568	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)			28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	830	1,916	31
Interest Accrued (237)	66,416	77,186	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	67,246	79,102	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	645,092	680,930	36
Total Deferred Credits	645,092	680,930	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	9,811,832	10,077,101	

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	9,249,352	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)	1,218,999	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	8,210,056	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	9,429,055	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)	210,124	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	1,000,863	0	0	0	12
Total Accumulated Provision	1,210,987	0	0	0	
Net Utility Plant	8,218,068	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)	174,946				174,946	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	35,178				35,178	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	35,178	0	0	0	35,178	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	210,124	0	0	0	210,124	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	900,363				900,363	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	100,500				100,500	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	100,500	0	0	0	100,500	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	1,000,863	0	0	0	1,000,863	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

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

**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	0
Changes during year (explain):	
NONE	2
Balance end of year	<u><u>0</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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

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)					
STATE TRUST FUND LOAN (2000)	06/15/2000	03/15/2010	5.25%	1,088,918	1
PROMISSARY NOTE FIRSTAR BANK	05/11/1998	05/11/2008	3.59%	655,000	2
Total for Account 224				1,743,918	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,916	1
Accruals:		
Charged water department expense	830	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	830	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	1,916	7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	1,916	
Balance end of year	830	

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
FIRSTAR LOAN	23,126	36,939	36,550	23,515	4
STATE TRUST FUND LOAN (2000)	54,060	56,771	67,930	42,901	5
Subtotal	77,186	93,710	104,480	66,416	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	77,186	93,710	104,480	66,416	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE LONG TERM	289,728	2
Total (Acct. 124):	289,728	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	67,891	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	67,891	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
CURRENT SPECIAL ASSESSMENT	80,631	11
Total (Acct. 143):	80,631	
Receivables from Municipality (145):		
DELINQUENT WATER & SPECIAL ASSESSMENT TAXROLL	41,432	12
Total (Acct. 145):	41,432	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	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)	
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	645,092	17
NONE		18
Total (Acct. 253):	645,092	

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)	1,213,712	0	0	0	1,213,712	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	192,535	0	0	0	192,535	4
Customer Advances for Construction					0	5
Regulatory Liability	663,011	0	0	0	663,011	6
NONE					0	7
Average Net Rate Base	358,166	0	0	0	358,166	
Net Operating Income	276,314	0	0	0	276,314	8
Net Operating Income as a percent of						
Average Net Rate Base	77.15%	N/A	N/A	N/A	77.15%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1	1
Electric	0	2
Gas	0	3
Sewer	0	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	680,930	0	0	0	680,930	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	35,838	0	0	0	35,838	3
Other (specify):						
NONE					0	4
Balance End of Year	645,092	0	0	0	645,092	

FINANCIAL SECTION FOOTNOTES

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

General footnotes

DONE

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

DONE

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

DONE

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.

143 CURRENT SPECIAL ASSESSMENTS - THIS IS THE 2005 ASSESSMENTS COLLECTED.
145 DEL WATER & SPECIAL ASSESSMENT TAXROLL - THIS IS THE WATER AND SPECIAL ASSESSMENTS THAT DID NOT GET PAID BY THE END OF THE YEAR. THEN THEY ARE ADDED TO THE PROPERTY OWNERS TAX BILL.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	447,702	378,888	1
Total Sales of Water	447,702	378,888	
Other Operating Revenues			
Forfeited Discounts (470)	5,722	6,174	2
Other Water Revenues (474)	1,835	8,682	3
Total Other Operating Revenues	7,557	14,856	
Total Operating Revenues	455,259	393,744	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	91,100	60,234	4
General Operating Expenses (680-690)	46,083	39,016	5
Total Operation and Maintenance Expenses	137,183	99,250	
Other Operating Expenses			
Depreciation Expense (403)	35,178	34,102	6
Amortization Expense (404)		0	7
Taxes (408)	6,584	4,154	8
Total Other Operating Expenses	41,762	38,256	
Total Operating Expenses	178,945	137,506	
NET OPERATING INCOME	276,314	256,238	

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	1,189	61,217	253,270	4
Commercial	124	17,120	57,783	5
Industrial	1	28	243	6
Total Metered Sales to General Customers (461)	1,314	78,365	311,296	
Private Fire Protection Service (462)	7		2,136	7
Public Fire Protection Service (463)	1		133,236	8
Other Sales to Public Authorities (464)	3	211	1,034	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,325	78,576	447,702	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	133,236	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)	133,236	
Forfeited Discounts (470):		
Customer late payment charges	5,722	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	5,722	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify): MISC FEES (PERMITS & HYDRANT FEES)	1,835	8
Total Other Water Revenues (474)	1,835	

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)	46,466	35,430	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	12,216	9,740	3
Chemicals (630)	13,224	6,350	4
Supplies and Expenses (640)	4,423	750	5
Repairs of Water Plant (650)	11,973	5,206	6
Transportation Expenses (660)	2,798	2,758	7
Total Plant Operation and Maintenance Expenses	91,100	60,234	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	23,796	12,436	8
Office Supplies and Expenses (681)	11,106	12,865	9
Outside Services Employed (682)	2,150	3,298	10
Insurance Expense (684)	355	4,029	11
Employees Pensions and Benefits (686)	6,836	4,357	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	1,840	2,031	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	46,083	39,016	
Total Operation and Maintenance Expenses	137,183	99,250	

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		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		6,219	3,662	3
PSC Remainder Assessment		365	492	4
Other (specify): 0			0	5
Total tax expense		6,584	4,154	

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			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.231790				3
County tax rate	mills		4.461010				4
Local tax rate	mills		4.190230				5
School tax rate	mills		10.101690				6
Voc. school tax rate	mills		1.990400				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		12.228180				9
Total tax rate	mills		33.203300				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		33.203300				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.190230				14
Combined School Tax Rate	mills		12.092090				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.282320				17
Total Tax Rate	mills		33.203300				18
Ratio of Local and School Tax to Total	dec.		0.490383				19
Total tax net of state credit	mills		33.203300				20
Net Local and School Tax Rate	mills		16.282320				21
Utility Plant, Jan. 1	\$	9,249,352	9,249,352				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	9,249,352	9,249,352				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	9,249,352	9,249,352				26
Assessment Ratio	dec.		0.823633				27
Assessed Value	\$	7,618,072	7,618,072				28
Net Local & School Rate	mills		16.282320				29
Tax Equiv. Computed for Current Year	\$	124,040	124,040				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	0					32 33
Tax equiv. for current year (see note 6)	\$	0					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)	51,080		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)	64,314		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	19,969		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	135,363	0	
PUMPING PLANT			
Land and Land Rights (320)	350		12
Structures and Improvements (321)	39,922		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	102,936		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	64,673		20
Total Pumping Plant	207,881	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,070		23
Total Water Treatment Plant	2,070	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)			51,080 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)			64,314 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			19,969 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	135,363
PUMPING PLANT			
Land and Land Rights (320)			350 12
Structures and Improvements (321)			39,922 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			102,936 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			64,673 20
Total Pumping Plant	0	0	207,881
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			2,070 23
Total Water Treatment Plant	0	0	2,070

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	14,554		25
Distribution Reservoirs and Standpipes (342)	280,110		26
Transmission and Distribution Mains (343)	266,794		27
Fire Mains (344)	0		28
Services (345)	22,879		29
Meters (346)	97,580	10,574	30
Hydrants (348)	11,580		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	693,497	10,574	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	127,902		34
Office Furniture and Equipment (372)	12,301		35
Computer Equipment (372.1)	12,245		36
Transportation Equipment (373)	14,766		37
Other General Equipment (379)	2,400		38
Other Tangible Property (390)	0		39
Total General Plant	169,614	0	
Total utility plant in service directly assignable	1,208,425	10,574	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,208,425	10,574	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			14,554 25
Distribution Reservoirs and Standpipes (342)			280,110 26
Transmission and Distribution Mains (343)			266,794 27
Fire Mains (344)			0 28
Services (345)			22,879 29
Meters (346)			108,154 30
Hydrants (348)			11,580 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	704,071
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			127,902 34
Office Furniture and Equipment (372)			12,301 35
Computer Equipment (372.1)			12,245 36
Transportation Equipment (373)			14,766 37
Other General Equipment (379)			2,400 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	169,614
Total utility plant in service directly assignable	0	0	1,218,999
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,218,999

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)	6,827,874	148,621	27
Fire Mains (344)	0		28
Services (345)	805,170	10,458	29
Meters (346)	0		30
Hydrants (348)	407,883	10,050	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	8,040,927	169,129	
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	8,040,927	169,129	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	8,040,927	169,129	

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)			6,976,495 27
Fire Mains (344)			0 28
Services (345)			815,628 29
Meters (346)			0 30
Hydrants (348)			417,933 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	8,210,056
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	8,210,056
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	8,210,056

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			4,523	4,523	1
February			5,184	5,184	2
March			5,272	5,272	3
April			5,251	5,251	4
May			7,519	7,519	5
June			10,444	10,444	6
July			13,195	13,195	7
August			11,230	11,230	8
September			8,379	8,379	9
October			7,211	7,211	10
November			7,070	7,070	11
December			6,985	6,985	12
Total annual pumpage	0	0	92,263	92,263	
Less: Water sold				78,576	13
Volume pumped but not sold				13,687	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				420	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				420	19
Volume pumped but unaccounted for				13,267	20
Percent of water lost				14%	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.)				671	24
Date of maximum: 7/19/2005					25
Cause of maximum:					26
Construction of highway paving					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				57	27
Date of minimum: 2/18/2005					28
Total KWH used for pumping for the year				158,170	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)	
12659 21ST AVENUE	CC823	111	12	216,000	Yes	1
2677 U.S. HIGHWAY 53	EUJ512282	120	6	432,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE	0	0	0	0

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-WI # CC823	SERIAL NO. EUJ512282	1
Location	12659 21ST AVENUE	2677 U.S. HIGHWAY 53	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	JOHNSON	LAYNE	5
Year Installed	1991	1982	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	196	300	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	GENERAL ELECTRIC	10
Year Installed	1991	1982	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	60	30	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	8910175	SERIAL NO. EUJ512282	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1991	1991	4
Primary material (earthen, steel, concrete, other)	OTHER	OTHER	5
Elevation difference in feet (See Headnote 3.)	158	161	6
Total capacity in gallons (actual)	230,000	720,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2300	0.4320	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	N	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	13,061	4	0	0	13,065	1
M	D	8.000	91,775	149	0	0	91,924	2
M	S	8.000	1,044	0	0	0	1,044	3
M	S	10.000	380	0	0	0	380	4
M	D	12.000	47,425	3,291	0	0	50,716	5
M	D	16.000	47,295	2,355	0	0	49,650	6
Total Within Municipality			200,980	5,799	0	0	206,779	
M	D	8.000	2,969	0	0	0	2,969	7
M	D	12.000	2,963	0	0	0	2,963	8
Total Outside of Municipality			5,932	0	0	0	5,932	
Total Utility			206,912	5,799	0	0	212,711	

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	1.000	1,237	2	0	0	1,239	90	1
M	1.500	27	0	0	0	27	4	2
M	2.000	12	8	0	0	20	5	3
M	2.500		1	0	0	1	0	4
M	4.000	3	0	0	0	3	0	5
M	6.000	11	0	0	0	11	7	6
M	8.000	7	0	0	0	7	1	7
M	10.000	1	0	0	0	1	0	8
Total Utility		1,298	11	0	0	1,309	107	

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	1,185	151	0	0	1,336	33	1
1.000	12	1	0	0	13	0	2
1.250	1	0	0	0	1	0	3
1.500	6	0	0	0	6	0	4
2.000	6	0	0	0	6	0	5
3.000	5	0	0	0	5	0	6
Total:	1,215	152	0	0	1,367	33	

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	1,186	86	0	1	2	61	1,336	1
1.000	3	8	1	1	0	0	13	2
1.250	0	1	0	0	0	0	1	3
1.500	0	4	0	1	0	1	6	4
2.000	0	5	0	0	1	0	6	5
3.000	0	2	0	0	3	0	5	6
Total:	1,189	106	1	3	6	62	1,367	

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	10				10	1
Within Municipality	320	5			325	2
Total Fire Hydrants	330	5	0	0	335	
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:	206
Number of distribution system valves end of year:	411
Number of distribution valves operated during year:	247

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)**General footnotes**

See item 3 of 4 and 4 of 4.

If Fuel or Power Purchased for Pumping (620), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

See item 3 of 4 and 4 of 4.

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.

- 600 - Our utility employee received a 19% increase in wage.
- 630 - The chemicals are more expensive because we had to switch to a different supplier.
- 640 - We had volatile sampling this year.
- 650 - The water plant meter needed some servicing.
- 684 - The insurance had not been billed from the Village yet. This was billed after the fact in 2006.

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

Benefits increased because the salaries increased.
The 19% increase would be most of the this change for 686.

Property Tax Equivalent (Water) - Part 2 (Page W-07)**General footnotes**

DONE

Property Tax Equivalent (Water) (Page W-07)**General footnotes**

THERE IA A 2003 RESOLUTION FOR 0 TAX RATE FOR EVERY YEAR.

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

DONE

If Materials and Supplies Total for this schedule does not match the Water utility Prior Year amount on the Materials and Supplies schedule, please explain.

DONE

Property Tax Equivalent (Water) - Part 2 (Page W-07)

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

2003 RESOLUTION FOR A 0 TAX RATE EQUIVALENT EVERY YEAR.

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

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

THIS IS THE SCHOOL DISTRICT OF EAU CLAIRE TAX RATE.

WATER OPERATING SECTION FOOTNOTES

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.

Developer financed the project.

Water Services (Page W-18)

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

Financed by delveloper.

Meters (Page W-19)

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
