



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: CITY OF RHINELANDER WATER UTILITY

Principal Office: 135 S. STEVENS STREET  
RHINELANDER, WI 54501-3434

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:** CITY OF RHINELANDER WATER UTILITY

**Utility Address:** 135 S. STEVENS STREET  
RHINELANDER, WI 54501-3434

**When was utility organized?** 1/1/1890

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS. PEGGY L LASS  
**Title:** CITY COMPTRROLLER

**Office Address:**  
135 S. STEVENS STREET  
RHINELANDER, WI 54501-3434

**Telephone:** (715) 365 - 8616

**Fax Number:** (715) 365 - 8630

**E-mail Address:** comptroller@rhinelandercityhall.org

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

**Name:** PEGGY LASS  
**Title:** CITY COMPTRROLLER

**Office Address:**  
135 S. STEVENS STREET  
RHINELANDER, WI 54501-3434

**Telephone:** (715) 365 - 8616

**Fax Number:** (715) 365 - 8630

**E-mail Address:** comptroller@rhinelandercityhall.org

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

**Name:** DOUGLAS G. WEIGHT  
**Title:** MR.

**Office Address:**  
828 S. ONEIDA AVENUE  
RHINELLANDER, WI 54501

**Telephone:** (715) 369 - 3142

**Fax Number:** (715) 365 - 8630

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** KAREN KERBER

**Title:** CPA

**Office Address:** KERBER, ROSE & ASSOCIATES, S.C.  
115 E. FIFTH STREET  
SHAWANO, WI 54166

**Telephone:** (715) 526 - 9400 EXT

**Fax Number:** (715) 524 - 2599

**E-mail Address:**

**Date of most recent audit report:** 12/31/2005

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

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

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**Name:** MR. JOHN ZATOPA

**Title:** WATER/WASTEWATER SUPERINTENDANT

**Office Address:**

135 S. STEVENS STREET  
P.O. BOX 658  
RHINELANDER, WI 54501-0658

**Telephone:** (715) 365 - 8609

**Fax Number:** (715) 365 - 8630

**E-mail Address:** water@rhinelandercityhall.org

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**Name of utility commission/committee:** WATER & WASTEWATER UTILITY

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

- MR SHERRIE BELLIVEAU
- MS CONSTANCE DONAHUE
- MR. ALLAN JOZWIAK
- MR MARK PELLETIER
- MR. DOUGLAS WEIGHT, CHAIRMAN

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**Is sewer service rendered by the utility?** YES

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

**Date of Ordinance:**

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** KERBER, ROSE & ASSOCIATES, S.C.  
115 E. FIFTH STREET  
SHAWANO, WI 54166

**Contact Person:** MS. KAREN KERBER, CPA

**Title:** MANAGER

**Telephone:** (715) 526 - 9400

**Fax Number:** (715) 524 - 2599

**E-mail Address:** kkerber@kerberrose.com

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**Contract/Agreement beginning-ending dates:** 1/1/2003 12/31/2005

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

CITY AND UTILITY AUDIT

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,040,722	968,389	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	669,093	634,941	2
Depreciation Expense (403)	148,460	139,817	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	175,338	178,450	5
<b>Total Operating Expenses</b>	<b>992,891</b>	<b>953,208</b>	
<b>Net Operating Income</b>	<b>47,831</b>	<b>15,181</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>47,831</b>	<b>15,181</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	30,276	9,121	10
Miscellaneous Nonoperating Income (421)	21,217	180,176	11
<b>Total Other Income</b>	<b>51,493</b>	<b>189,297</b>	
<b>Total Income</b>	<b>99,324</b>	<b>204,478</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(32,775)	(32,775)	12
Other Income Deductions (426)	62,108	68,791	13
<b>Total Miscellaneous Income Deductions</b>	<b>29,333</b>	<b>36,016</b>	
<b>Income Before Interest Charges</b>	<b>69,991</b>	<b>168,462</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	19,804	22,654	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>19,804</b>	<b>22,654</b>	
<b>Net Income</b>	<b>50,187</b>	<b>145,808</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,819,468	4,673,660	20
Balance Transferred from Income (433)	50,187	145,808	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,869,655</b>	<b>4,819,468</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,040,722		1,040,722	1
<b>Total (Acct. 400):</b>	<b>1,040,722</b>	<b>0</b>	<b>1,040,722</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	669,093		669,093	2
<b>Total (Acct. 401-402):</b>	<b>669,093</b>	<b>0</b>	<b>669,093</b>	
<b>Depreciation Expense (403):</b>				
Derived	148,460		148,460	3
<b>Total (Acct. 403):</b>	<b>148,460</b>	<b>0</b>	<b>148,460</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	175,338		175,338	5
<b>Total (Acct. 408):</b>	<b>175,338</b>	<b>0</b>	<b>175,338</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>47,831</b>	<b>0</b>	<b>47,831</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
EARNED INTEREST	30,276	0	30,276 11
<b>Total (Acct. 419):</b>	<b>30,276</b>	<b>0</b>	<b>30,276</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water			0 12
NICOLET COLLEGE	20,279	938	21,217 13
<b>Total (Acct. 421):</b>	<b>20,279</b>	<b>938</b>	<b>21,217</b>
<b>TOTAL OTHER INCOME:</b>	<b>50,555</b>	<b>938</b>	<b>51,493</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(32,775)		(32,775) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(32,775)</b>	<b>0</b>	<b>(32,775)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		62,108	62,108 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>62,108</b>	<b>62,108</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(32,775)</b>	<b>62,108</b>	<b>29,333</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	19,804		19,804 18
<b>Total (Acct. 427):</b>	<b>19,804</b>	<b>0</b>	<b>19,804</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0		0 19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>19,804</b>	<b>0</b>	<b>19,804</b>
<b>NET INCOME:</b>	<b>111,357</b>	<b>(61,170)</b>	<b>50,187</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	2,636,906	2,182,562	4,819,468 24
<b>Total (Acct. 216):</b>	<b>2,636,906</b>	<b>2,182,562</b>	<b>4,819,468</b>
<b>Balance Transferred from Income (433):</b>			
Derived	111,357	(61,170)	50,187 25
<b>Total (Acct. 433):</b>	<b>111,357</b>	<b>(61,170)</b>	<b>50,187</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,748,263</b>	<b>2,121,392</b>	<b>4,869,655</b>

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

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

**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	1,040,722	0	0	0	1,040,722	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,040,722</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,040,722</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	219,062		219,062	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	1,980		1,980	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>221,042</b>	<b>0</b>	<b>221,042</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	4.5	1
Electric		2
Gas		3
Sewer		4

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	9,819,023	9,794,610	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,525,340	2,317,865	2
<b>Net Utility Plant</b>	<b>7,293,683</b>	<b>7,476,745</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	360,089	410,177	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>360,089</b>	<b>410,177</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	123,459	250,693	8
Temporary Cash Investments (132)	959,368	642,370	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	263,372	257,966	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	50,223	42,521	14
Materials and Supplies (150)	49,493	41,044	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>1,445,915</b>	<b>1,234,594</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>9,099,687</b>	<b>9,121,516</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	3,082,125	3,082,125	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	4,869,655	4,819,468	<b>23</b>
<b>Total Proprietary Capital</b>	<b>7,951,780</b>	<b>7,901,593</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	360,000	410,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>360,000</b>	<b>410,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	34,119	22,885	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	160,939	160,939	<b>31</b>
Interest Accrued (237)	2,905	3,380	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>197,963</b>	<b>187,204</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	589,944	622,719	<b>36</b>
<b>Total Deferred Credits</b>	<b>589,944</b>	<b>622,719</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>9,099,687</b>	<b>9,121,516</b>	

### NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	9,794,610	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,793,981	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,013,807	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	11,235				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>9,819,023</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,672,491	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	852,849	0	0	0	13
<b>Total Accumulated Provision</b>	<b>2,525,340</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>7,293,683</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	1,527,124				<b>1,527,124</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	148,460				<b>148,460</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	13,710				<b>13,710</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>162,170</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>162,170</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	16,803				<b>16,803</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>16,803</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,803</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>1,672,491</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,672,491</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	790,741				<b>790,741</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	62,108				<b>62,108</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>62,108</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,108</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>852,849</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>852,849</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	49,493	41,044 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>49,493</b>	<b>41,044</b>

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

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

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

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	3,082,125	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>3,082,125</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.

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<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
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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)	
<b>Other Long-Term Debt (224)</b>					
NICOLET COLLEGE PROJECT	07/01/1999	11/01/2008	5.02%	360,000	1
<b>Total for Account 224</b>				<b>360,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	160,939	1
<b>Accruals:</b>		
Charged water department expense	175,338	2
Charged electric department expense		3
Charged sewer department expense	4,266	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>179,604</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	160,939	6
Social Security taxes	17,140	7
PSC Remainder Assessment	1,525	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>179,604</b>	
<b>Balance end of year</b>	<b>160,939</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NICOLET COLLEGE PROJECT	3,380	19,804	20,279	2,905	3
<b>Subtotal</b>	<b>3,380</b>	<b>19,804</b>	<b>20,279</b>	<b>2,905</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>3,380</b>	<b>19,804</b>	<b>20,279</b>	<b>2,905</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
A/R SPECIAL ASSESSMENT	89	2
A/R LONG TERM RECEIVABLE	360,000	3
<b>Total (Acct. 124):</b>	<b>360,089</b>	
<b>Special Funds (125):</b>		
NONE		4
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	263,372	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>263,372</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
A/R TAX ROLL	50,223	13
<b>Total (Acct. 145):</b>	<b>50,223</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	0	
<b>Payables to Municipality (233):</b>		
NONE		17
<b>Total (Acct. 233):</b>	0	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	589,944	18
NONE		19
<b>Total (Acct. 253):</b>	589,944	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	6,787,392	0	0	0	<b>6,787,392</b>	<b>1</b>
Materials and Supplies	45,268	0	0	0	<b>45,268</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	1,599,807	0	0	0	<b>1,599,807</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	606,331	0	0	0	<b>606,331</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>4,626,522</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,626,522</b>	
Net Operating Income	47,831	0	0	0	<b>47,831</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>1.03%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>1.03%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	622,719	0	0	0	<b>622,719</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	32,775	0	0	0	<b>32,775</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>589,944</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>589,944</b>	

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## FINANCIAL SECTION FOOTNOTES

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

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

Accounts Receivable-Tax Roll

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,016,169	938,587	1
<b>Total Sales of Water</b>	<b>1,016,169</b>	<b>938,587</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	7,451	8,620	2
Miscellaneous Service Revenues (471)	6,344	3,759	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	10,758	17,423	6
<b>Total Other Operating Revenues</b>	<b>24,553</b>	<b>29,802</b>	
<b>Total Operating Revenues</b>	<b>1,040,722</b>	<b>968,389</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	5,981	2,692	7
Pumping Expenses (620-625)	88,389	103,385	8
Water Treatment Expenses (630-635)	114,441	79,384	9
Transmission and Distribution Expenses (640-655)	173,204	175,307	10
Customer Accounts Expenses (901-904)	36,770	35,307	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	250,308	238,866	13
<b>Total Operation and Maintenance Expenses</b>	<b>669,093</b>	<b>634,941</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	148,460	139,817	14
Amortization Expense (404-407)		0	15
Taxes (408)	175,338	178,450	16
<b>Total Other Operating Expenses</b>	<b>323,798</b>	<b>318,267</b>	
<b>Total Operating Expenses</b>	<b>992,891</b>	<b>953,208</b>	
<b>NET OPERATING INCOME</b>	<b>47,831</b>	<b>15,181</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,845	124,796	379,697	4
Commercial	488	87,440	172,796	5
Industrial	40	192,812	206,077	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,373</b>	<b>405,048</b>	<b>758,570</b>	
Private Fire Protection Service (462)	40		14,195	7
Public Fire Protection Service (463)	3,167		184,811	8
Other Sales to Public Authorities (464)	73	31,552	58,593	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 <b>Total Sales of Water</b>	 <b>6,653</b>	 <b>436,600</b>	 <b>1,016,169</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	184,811	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>184,811</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	7,451	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>7,451</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MERCHANDISING, JOBBING & CONTRACTS	6,344	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>6,344</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	10,758	10
<b>Other (specify):</b> OTHER WATER REV-METER ALLOCATION (RETURN ON METERS)		11
<b>Total Other Water Revenues (474)</b>	<b>10,758</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	129	118	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	5,852	2,574	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>5,981</b>	<b>2,692</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	21,730	16,894	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	59,974	57,933	7
Operation Supplies and Expenses (623)	34	661	8
Maintenance of Pumping Plant (625)	6,651	27,897	9
<b>Total Pumping Expenses</b>	<b>88,389</b>	<b>103,385</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	16,824	19,621	10
Chemicals (631)	72,122	50,146	11
Operation Supplies and Expenses (632)	23,569	1,556	12
Maintenance of Water Treatment Plant (635)	1,926	8,061	13
<b>Total Water Treatment Expenses</b>	<b>114,441</b>	<b>79,384</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	24,616	29,195	14
Operation Supplies and Expenses (641)	25	10	15
Maintenance of Distribution Reservoirs and Standpipes (650)	5,185	8,160	16
Maintenance of Mains (651)	17,229	38,579	17
Maintenance of Services (652)	50,276	55,774	18
Maintenance of Meters (653)	51,468	24,955	19
Maintenance of Hydrants (654)	24,405	18,634	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>173,204</b>	<b>175,307</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	6,417	6,899	22
Accounting and Collecting Labor (902)	26,283	25,496	23
Supplies and Expenses (903)	4,070	2,912	24
Uncollectible Accounts (904)		0	25
<b>Total Customer Accounts Expenses</b>	<b>36,770</b>	<b>35,307</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	26
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	64,640	56,193	27
Office Supplies and Expenses (921)	26,778	22,610	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	11,994	23,116	30
Property Insurance (924)	7,340	8,327	31
Injuries and Damages (925)		15,930	32
Employee Pensions and Benefits (926)	109,263	94,495	33
Regulatory Commission Expenses (928)	10,323	414	34
Miscellaneous General Expenses (930)	10,057	6,392	35
Transportation Expenses (933)	9,913	11,139	36
Maintenance of General Plant (935)		250	37
<b>Total Administrative and General Expenses</b>	<b>250,308</b>	<b>238,866</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>669,093</b>	<b>634,941</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		160,939	160,939	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,266	4,342	2
<b>Net property tax equivalent</b>		<b>156,673</b>	<b>156,597</b>	
Social Security		17,140	17,176	3
PSC Remainder Assessment		1,525	4,677	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>175,338</b>	<b>178,450</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Oneida				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.214389				3
County tax rate	mills		2.576008				4
Local tax rate	mills		9.127199				5
School tax rate	mills		9.559628				6
Voc. school tax rate	mills		1.330341				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.807565</b>				<b>10</b>
Less: state credit	mills		1.247031				11
<b>Net tax rate</b>	mills		<b>21.560534</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.127199</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.889969</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.017168</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.807565</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.877655</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.560534</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.922705</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>9,794,610</b>	9,794,610				22
Materials & Supplies	\$	<b>41,044</b>	41,044				23
<b>Subtotal</b>	\$	<b>9,835,654</b>	<b>9,835,654</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>660,648</b>	660,648				25
<b>Taxable Assets</b>	\$	<b>9,175,006</b>	<b>9,175,006</b>				<b>26</b>
Assessment Ratio	dec.		0.900639				27
<b>Assessed Value</b>	\$	<b>8,263,368</b>	<b>8,263,368</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.922705</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>156,365</b>	<b>156,365</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	160,939					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>160,939</b>					<b>34</b>

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	855		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)	290,717		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	45,211		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>336,783</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	107,768		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	127,384	6,232	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	18,381		20
<b>Total Pumping Plant</b>	<b>253,533</b>	<b>6,232</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	8,383		22
Water Treatment Equipment (332)	22,902		23
<b>Total Water Treatment Plant</b>	<b>31,285</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			855 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)			290,717 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			45,211 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>336,783</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			107,768 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			133,616 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			18,381 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>259,765</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			8,383 22
Water Treatment Equipment (332)			22,902 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>31,285</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	3,677		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,480,474		26
Transmission and Distribution Mains (343)	3,243,610	9,845	27
Fire Mains (344)	0		28
Services (345)	486,297	938	29
Meters (346)	359,419		30
Hydrants (348)	324,231		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>5,897,708</b>	<b>10,783</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	1,747		33
Structures and Improvements (390)	29,662		34
Office Furniture and Equipment (391)	49,184		35
Computer Equipment (391.1)	37,018		36
Transportation Equipment (392)	71,248		37
Stores Equipment (393)	177		38
Tools, Shop and Garage Equipment (394)	8,231	3,398	39
Laboratory Equipment (395)	839		40
Power Operated Equipment (396)	59,871		41
Communication Equipment (397)	2,351	9,568	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,166		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>261,494</b>	<b>12,966</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,780,803</b>	<b>29,981</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>6,780,803</b>	<b>29,981</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			3,677 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,480,474 26
Transmission and Distribution Mains (343)	10,800		3,242,655 27
Fire Mains (344)			0 28
Services (345)	544		486,691 29
Meters (346)	4,209		355,210 30
Hydrants (348)			324,231 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>15,553</b>	<b>0</b>	<b>5,892,938</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			1,747 33
Structures and Improvements (390)			29,662 34
Office Furniture and Equipment (391)			49,184 35
Computer Equipment (391.1)			37,018 36
Transportation Equipment (392)			71,248 37
Stores Equipment (393)			177 38
Tools, Shop and Garage Equipment (394)	1,250		10,379 39
Laboratory Equipment (395)			839 40
Power Operated Equipment (396)			59,871 41
Communication Equipment (397)			11,919 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			1,166 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>1,250</b>	<b>0</b>	<b>273,210</b>
<b>Total utility plant in service directly assignable</b>	<b>16,803</b>	<b>0</b>	<b>6,793,981</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>16,803</b>	<b>0</b>	<b>6,793,981</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	136,457		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	21,221		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>157,678</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	50,585		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	56,587		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,628		20
<b>Total Pumping Plant</b>	<b>115,800</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	3,935		22
Water Treatment Equipment (332)	8,592		23
<b>Total Water Treatment Plant</b>	<b>12,527</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			136,457 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			21,221 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>157,678</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			50,585 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			56,587 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			8,628 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>115,800</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			3,935 22
Water Treatment Equipment (332)			8,592 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>12,527</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	694,909		26
Transmission and Distribution Mains (343)	1,483,928		27
Fire Mains (344)	0		28
Services (345)	214,672		29
Meters (346)	141,240		30
Hydrants (348)	145,038		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,679,787</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	13,923		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	83		38
Tools, Shop and Garage Equipment (394)	3,864		39
Laboratory Equipment (395)	393		40
Power Operated Equipment (396)	28,102		41
Communication Equipment (397)	1,103		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	547		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>48,015</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,013,807</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,013,807</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			694,909 26
Transmission and Distribution Mains (343)			1,483,928 27
Fire Mains (344)			0 28
Services (345)			214,672 29
Meters (346)			141,240 30
Hydrants (348)			145,038 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>2,679,787</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			13,923 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			83 38
Tools, Shop and Garage Equipment (394)			3,864 39
Laboratory Equipment (395)			393 40
Power Operated Equipment (396)			28,102 41
Communication Equipment (397)			1,103 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			547 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>48,015</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>3,013,807</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>3,013,807</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			41,808	<b>41,808</b>	1
February			37,838	<b>37,838</b>	2
March			40,767	<b>40,767</b>	3
April			37,940	<b>37,940</b>	4
May			40,037	<b>40,037</b>	5
June			46,874	<b>46,874</b>	6
July			52,074	<b>52,074</b>	7
August			47,255	<b>47,255</b>	8
September			42,741	<b>42,741</b>	9
October			41,612	<b>41,612</b>	10
November			35,897	<b>35,897</b>	11
December			40,249	<b>40,249</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>505,092</b>	<b>505,092</b>	
Less: Water sold				436,600	13
Volume pumped but not sold				<b>68,492</b>	14
Volume sold as a percent of volume pumped				<b>86%</b>	15
Volume used for water production, water quality and system maintenance				15,967	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>15,967</b>	19
Volume pumped but unaccounted for				<b>52,525</b>	20
Percent of water lost				<b>10%</b>	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.)				2,182	24
Date of maximum: 9/6/2005					25
Cause of maximum:					26
Holiday & Lawn watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				719	27
Date of minimum: 4/25/2005					28
Total KWH used for pumping for the year				688,244	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1553 SOUTH ONEIDA AVE	4	80	26	2,448,000	Yes	<b>1</b>
1549 SOUTH ONEIDA AVE	5	68	24	2,448,000	Yes	<b>2</b>
1409 WEST PHILLIP ST.	6	91	18	1,440,000	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	4	5	6	1
Location	1500 BLCK S ONEIDA	1500 BLCK S ONEIDA	CORNER PHILLIP & LOIS	2
Purpose	P	P	P	3
Destination	R	R	D	4
Pump Manufacturer	PEERLESS WAUKESHA	LANE BOWLER	AMERICAN	5
Year Installed	1970	1978	1988	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,800	1,800	1,000	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	NEWMAN	US	9 10
Year Installed	2003	1990	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	60	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification	RESERVOIR PUMP 2	RESERVOIRS PUMP 1		14
Location	1551 S ONEIDA AVE.	1551 S ONEIDA AVE.		15
Purpose	B	B		16
Destination	D	D		17
Pump Manufacturer	SIMMONS	SIMMONS		18
Year Installed	1990	1990		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	1,800	1,800		21
Pump Motor or Standby Engine Mfr	GE	WESTINGHOUSE		22 23
Year Installed	1990	1990		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	150	150		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	2	3	4	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	<b>3</b>
Year constructed	1979	1990	1992	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)	132	0	120	<b>6</b>
Total capacity in gallons (actual)	500,000	1,250,000	400,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	OTHER	WELLHOUSE		<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE		<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		<b>12</b>
Is a corrosion control chemical used (yes, no)?	Y	Y		<b>13</b>
Is water fluoridated (yes, no)?	Y	Y		<b>14</b>

## 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	5		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1996		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	135		6
Total capacity in gallons (actual)	300,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

### 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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	1.000	0	0	0	0	0	0	1
M	D	1.250	0	0	0	0	0	0	2
M	D	1.500	0	0	0	0	0	0	3
M	D	2.000	0	0	0	0	0	0	4
M	D	4.000	41,053	0	300	0	40,753	5	5
M	D	6.000	146,407	0	300	0	146,107	6	6
A	D	8.000	251	250	0	0	501	7	7
M	D	8.000	48,176	0	0	0	48,176	8	8
P	D	8.000	1,693	0	0	0	1,693	9	9
M	D	10.000	38,330	0	0	0	38,330	10	10
P	S	10.000	20	0	0	0	20	11	11
M	D	12.000	28,727	0	0	0	28,727	12	12
P	D	12.000	2,651	0	0	0	2,651	13	13
A	D	14.000	12,581	0	0	0	12,581	14	14
M	D	14.000	11,078	0	0	0	11,078	15	15
M	D	16.000	5,612	0	0	0	5,612	16	16
M	D	18.000	74	0	0	0	74	17	17
<b>Total Within Municipality</b>			<b>336,653</b>	<b>250</b>	<b>600</b>	<b>0</b>	<b>336,303</b>		
M	D	6.000	1,300	0	0	0	1,300	18	18
M	D	10.000	4,650	0	0	0	4,650	19	19
M	D	12.000	20,991	0	0	0	20,991	20	20
P	D	12.000	714	0	0	0	714	21	21
M	D	14.000	850	0	0	0	850	22	22
<b>Total Outside of Municipality</b>			<b>28,505</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,505</b>		
<b>Total Utility</b>			<b>365,158</b>	<b>250</b>	<b>600</b>	<b>0</b>	<b>364,808</b>		

### WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,924	0	2	0	1,922	0	1
M	1.000	1,203	0	0	0	1,203	0	2
M	1.500	22	2	0	0	24	0	3
M	2.000	74	1	0	0	75	0	4
M	3.000	1	0	0	0	1	0	5
M	4.000	62	0	0	0	62	0	6
M	6.000	10	3	0	0	13	0	7
<b>Total Utility</b>		<b>3,296</b>	<b>6</b>	<b>2</b>	<b>0</b>	<b>3,300</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,197	190	167	0	3,220	177	1
0.750	51	7	7	0	51	7	2
1.000	129	7	4	0	132	7	3
1.500	72	4	14	0	62	4	4
2.000	50	3	3	0	50	3	5
3.000	16	3	1	0	18	1	6
4.000	22	2	4	0	20	2	7
<b>Total:</b>	<b>3,537</b>	<b>216</b>	<b>200</b>	<b>0</b>	<b>3,553</b>	<b>201</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,798	294	15	14	0	99	3,220	1
0.750	22	22	0	1	0	6	51	2
1.000	23	80	11	16	0	2	132	3
1.500	2	46	2	12	0	0	62	4
2.000	0	31	6	13	0	0	50	5
3.000	0	8	3	7	0	0	18	6
4.000	0	7	3	10	0	0	20	7
<b>Total:</b>	<b>2,845</b>	<b>488</b>	<b>40</b>	<b>73</b>	<b>0</b>	<b>107</b>	<b>3,553</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	51				51	1
Within Municipality	488	5			493	2
<b>Total Fire Hydrants</b>	<b>539</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>544</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	544
Number of distribution system valves end of year:	627
Number of distribution valves operated during year:	320

## WATER OPERATING SECTION FOOTNOTES

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

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

Return on Meters-Meter Allocation

### Water Operation & Maintenance Expenses (Page W-05)

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

651 Maintenance on Mains-decrease of \$21,000 strictly due to amount of work required on the mains from year to year and the amount of time available to personnel for this type of work.

653 Maintenance on Meters-increase of \$26,000 strictly due to amount of work required on the meters from year to year and the amount of time available to personnel for this type of work.

654 Maintenance on Hydrants-increase of \$6,000 strictly due to amount of work required on the hydrants from year to year and the amount of time available to personnel for this type of work.

928 Regulatory Commission Expenses of \$10,000 due to rate review.

925 Injuries and Damages decrease of \$16,000 due to no injuries or damages this year.

923 Town & Country Engineering Services decreased by \$11,000 as this Utility did not have any major projects in 2005.

635 General Plant Maintenance has an insignificant increase of \$1,700.

625 Maintenance of Pumping Plant-decrease of \$21,000 due to major pumping building repairs were needed in the previous year (2004).

631 Increase in Chemicals of \$22,000 due to the Utility's efforts to get more chlorine into the system beginning 2005.

632 Operation Supplies increase of \$22,000 in 2005. The DNR has required special, additional testing. Also due to a boil water order, the utility has had much more testing in 2005.

### 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.

Water Mains-250' were added during 2005 using the utilities funds.

### Water Services (Page W-18)

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

Additional services were paid for the Utility and borrowing was not necessary.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-18)

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

All services are in use.....we don't know what is meant by this question.

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### Meters (Page W-19)

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

The Utility has a "work in progress" which will be distributed once the project is complete.

**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

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### Hydrants and Distribution System Valves (Page W-20)

**If Hydrants Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 348) are zero, please explain.**

The Utility has a "work in progress" which will be distributed once the project is complete.

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