



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: ROTHSCHILD WATER UTILITY

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Principal Office: 211 GRAND AVE  
ROTHSCHILD, WI 54474-1199

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For the Year Ended: DECEMBER 31, 2005

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**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

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**Exact Utility Name:** ROTHSCHILD WATER UTILITY

**Utility Address:** 211 GRAND AVE

ROTHSCHILD, WI 54474-1199

**When was utility organized?** 1/1/1935

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MRS KATHY MASON

**Title:** UTILITY CLERK

**Office Address:**

211 GRAND AVE

ROTHSCHILD, WI 54474

**Telephone:** (715) 359 - 3660

**Fax Number:** (715) 359 - 7218

**E-mail Address:** rothkm@dwave.net

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** NEAL C. TORNEY

**Title:** PRESIDENT

**Office Address:**

310 EDGAR AVE

ROTHSCHILD, WI 54474

**Telephone:** (715) 359 - 3660

**Fax Number:** (715) 359 - 7218

**E-mail Address:**

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**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:** WILLIAM MILLER

**Title:** MANAGER

**Office Address:** SCHENCK SOLUTIONS  
P.O. BOX 130  
PLOVER, WI 54467

**Telephone:** (715) 344 - 9791 EXT 4310

**Fax Number:** (715) 344 - 9791

**E-mail Address:** miilerw@schencksolutions.com

**Date of most recent audit report:** 3/22/2006

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

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

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**Name:** MR GEORGE O PETERSON

**Title:** ADMINISTRATOR OF PUBLIC WORKS

**Office Address:**  
211 GRAND AVE  
ROTHSCHILD, WI 54474

**Telephone:** (715) 359 - 3660

**Fax Number:** (715) 359 - 7218

**E-mail Address:** rothsch@dwave.net

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**Name of utility commission/committee:** ROTHSCHILD WATER COMMISSION

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

- MR GLENN GEURINK, COMMISSIONER
- MR JAMES KELESKE, COMMISSIONER
- MR DAN MORTENSEN, COMMISSIONER
- MR JACK OLSON, COMMISSIONER
- MR MERLIN OWEN, COMMISSIONER
- MRS ARLENE PAULSON, COMMISSIONER
- MR NEAL C TORNEY, 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:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	944,812	778,441	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	284,439	271,818	2
Depreciation Expense (403)	148,037	140,873	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	131,187	120,487	5
<b>Total Operating Expenses</b>	<b>563,663</b>	<b>533,178</b>	
<b>Net Operating Income</b>	<b>381,149</b>	<b>245,263</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>381,149</b>	<b>245,263</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)	34,902	13,170	10
Miscellaneous Nonoperating Income (421)	90,000	0	11
<b>Total Other Income</b>	<b>124,902</b>	<b>13,170</b>	
<b>Total Income</b>	<b>506,051</b>	<b>258,433</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(8,874)	(8,874)	12
Other Income Deductions (426)	11,092	10,251	13
<b>Total Miscellaneous Income Deductions</b>	<b>2,218</b>	<b>1,377</b>	
<b>Income Before Interest Charges</b>	<b>503,833</b>	<b>257,056</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	155,917	156,525	14
Amortization of Debt Discount and Expense (428)	21,840	29,326	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	4,712	1	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>182,469</b>	<b>185,852</b>	
<b>Net Income</b>	<b>321,364</b>	<b>71,204</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,951,608	1,882,818	20
Balance Transferred from Income (433)	321,364	71,204	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	10,888	2,414	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,262,084</b>	<b>1,951,608</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	944,812		944,812	1
<b>Total (Acct. 400):</b>	<b>944,812</b>	<b>0</b>	<b>944,812</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	284,439		284,439	2
<b>Total (Acct. 401-402):</b>	<b>284,439</b>	<b>0</b>	<b>284,439</b>	
<b>Depreciation Expense (403):</b>				
Derived	148,037		148,037	3
<b>Total (Acct. 403):</b>	<b>148,037</b>	<b>0</b>	<b>148,037</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	131,187		131,187	5
<b>Total (Acct. 408):</b>	<b>131,187</b>	<b>0</b>	<b>131,187</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>381,149</b>	<b>0</b>	<b>381,149</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>			
RIVER VALLEY BANK	34,902	0	34,902 11
<b>Total (Acct. 419):</b>	<b>34,902</b>	<b>0</b>	<b>34,902</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water			0 12
GRANT FOR NEW WATER TOWER	0	90,000	90,000 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>90,000</b>	<b>90,000</b>
<b>TOTAL OTHER INCOME:</b>	<b>34,902</b>	<b>90,000</b>	<b>124,902</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(8,874)		(8,874) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(8,874)</b>	<b>0</b>	<b>(8,874)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		11,092	11,092 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>11,092</b>	<b>11,092</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(8,874)</b>	<b>11,092</b>	<b>2,218</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	155,917		155,917 18
<b>Total (Acct. 427):</b>	<b>155,917</b>	<b>0</b>	<b>155,917</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	21,840		21,840 19
<b>Total (Acct. 428):</b>	<b>21,840</b>	<b>0</b>	<b>21,840</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	4,712		4,712 21
<b>Total (Acct. 430):</b>	<b>4,712</b>	<b>0</b>	<b>4,712</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>182,469</b>	<b>0</b>	<b>182,469</b>
<b>NET INCOME:</b>	<b>242,456</b>	<b>78,908</b>	<b>321,364</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	1,176,593	775,015	1,951,608 24
<b>Total (Acct. 216):</b>	<b>1,176,593</b>	<b>775,015</b>	<b>1,951,608</b>
<b>Balance Transferred from Income (433):</b>			
Derived	242,456	78,908	321,364 25
<b>Total (Acct. 433):</b>	<b>242,456</b>	<b>78,908</b>	<b>321,364</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	10,888		10,888 28
<b>Total (Acct. 436)--Debit:</b>	<b>10,888</b>	<b>0</b>	<b>10,888</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>1,408,161</b>	<b>853,923</b>	<b>2,262,084</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

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	944,812	0	0	0	944,812	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>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>944,812</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>944,812</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	93,516		93,516	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	11,225		11,225	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>104,741</b>	<b>0</b>	<b>104,741</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	1.8	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)	7,853,027	7,649,898	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,537,357	1,462,863	2
<b>Net Utility Plant</b>	<b>6,315,670</b>	<b>6,187,035</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)	387,756	376,869	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>387,756</b>	<b>376,869</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	3,092	58,718	8
Temporary Cash Investments (132)	627,363	814,169	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	170,284	117,845	11
Other Accounts Receivable (143)	5,826	3,357	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	11,596	12,986	15
Prepayments (165)	800	733	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>818,961</b>	<b>1,007,808</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	212,335	234,175	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>212,335</b>	<b>234,175</b>	
<b>Total Assets and Other Debits</b>	<b>7,734,722</b>	<b>7,805,887</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,154,263	1,154,263	21
Appropriated Earned Surplus (215)	387,756	376,869	22
Unappropriated Earned Surplus (216)	2,262,084	1,951,608	23
<b>Total Proprietary Capital</b>	<b>3,804,103</b>	<b>3,482,740</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	3,373,000	3,623,000	24
Advances from Municipality (223)	118,991	130,010	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>3,491,991</b>	<b>3,753,010</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	15,608	1,555	28
Payables to Municipality (233)	243,418	377,855	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	9,946	12,204	32
Other Current and Accrued Liabilities (238)	9,931	9,924	33
<b>Total Current and Accrued Liabilities</b>	<b>278,903</b>	<b>401,538</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	159,725	168,599	36
<b>Total Deferred Credits</b>	<b>159,725</b>	<b>168,599</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>7,734,722</b>	<b>7,805,887</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	7,649,898	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)	6,790,038	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,062,989	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>7,853,027</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)	1,328,291	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	209,066	0	0	0	13
<b>Total Accumulated Provision</b>	<b>1,537,357</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>6,315,670</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>	1,264,889				<b>1,264,889</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	148,037				<b>148,037</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	8,540				<b>8,540</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>156,577</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>156,577</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	93,175				<b>93,175</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>93,175</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>93,175</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>1,328,291</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,328,291</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>	197,974				<b>197,974</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	11,092				<b>11,092</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>11,092</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,092</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>209,066</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>209,066</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**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<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>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	11,596	12,986	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>11,596</b>	<b>12,986</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>				
BOND 2-25-02	13,350	428	200,305	1
bond 6-1-96	8,490	428	12,030	2
<b>Total</b>			<b>212,335</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	1,154,263	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>1,154,263</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)	
MRT REV BOND	06/01/1996	12/01/2007	5.17%	310,000	<b>1</b>
MORTGAGE REV BOND	06/01/2000	12/01/2020	6.24%	530,000	<b>2</b>
REVENUE REFUNDING BOND	02/25/2002	12/01/2020	4.78%	1,820,000	<b>3</b>
VARIABLE LOAN	07/21/2004	07/21/2009	1.80%	713,000	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>3,373,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
ADVANCE FROM GENERAL FUND	12/20/2004	12/20/2014	3.62%	118,991	1
<b>Total for Account 223</b>				<b>118,991</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	129,333	2
Charged electric department expense		3
Charged sewer department expense	2,181	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>131,514</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	122,090	6
Social Security taxes	8,765	7
PSC Remainder Assessment	659	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>131,514</b>	
<b>Balance end of year</b>	<b>0</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>					
MORTGAGE REVENUE BOND 6-1-96	2,030	19,249	20,552	727	1
MORTGAGE REVENUE BOND 6-1-2000	2,942	31,974	32,830	2,086	2
MORTGAGE REVENUE BOND 2-25-02	7,230	86,387	86,484	7,133	3
<b>Subtotal</b>	<b>12,202</b>	<b>137,610</b>	<b>139,866</b>	<b>9,946</b>	
<b>Advances from Municipality (223)</b>					
ADVANCE FOR CAPITAL PROJECTS 12-20-04	1	4,712	4,713	0	4
<b>Subtotal</b>	<b>1</b>	<b>4,712</b>	<b>4,713</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
VARIABLE RATE LOAN W/MONTHLY INTEREST	1	18,307	18,308	0	5
<b>Subtotal</b>	<b>1</b>	<b>18,307</b>	<b>18,308</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>12,204</b>	<b>160,629</b>	<b>162,887</b>	<b>9,946</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>		
RESERVE AND P & I	387,756	1
<b>Total (Acct. 123):</b>	<b>387,756</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	170,284	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>170,284</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
PRIVATE FIRE PROTECTION	5,826	11
<b>Total (Acct. 143):</b>	<b>5,826</b>	
<b>Receivables from Municipality (145):</b>		
NONE		12
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
PJ KORTEN MAINTENANCE CONTRACT	800	13
<b>Total (Acct. 165):</b>	<b>800</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</b>	<b>0</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
DUE TO VILLAGE	243,418	16
<b>Total (Acct. 233):</b>	<b>243,418</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	159,725	17
NONE		18
<b>Total (Acct. 253):</b>	<b>159,725</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	6,477,101	0	0	0	<b>6,477,101</b>	<b>1</b>
Materials and Supplies	12,291	0	0	0	<b>12,291</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	1,296,590	0	0	0	<b>1,296,590</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	164,162	0	0	0	<b>164,162</b>	<b>6</b>
					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>5,028,640</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,028,640</b>	
Net Operating Income	381,149	0	0	0	<b>381,149</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>7.58%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.58%</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	168,599	0	0	0	<b>168,599</b>	1
<b>Add credits during year:</b>					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	8,874	0	0	0	<b>8,874</b>	<b>3</b>
<b>Other (specify):</b>					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>159,725</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>159,725</b>	

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## FINANCIAL SECTION FOOTNOTES

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

#### General footnotes

(421) CBDG Grant for the new water tower #5180-cw-102 project collected \$90,000 in 2005.

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

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

Variable rate Loan has a monthly interest bill and no principal payment required for 5 years. we will be refinancing this into a normal loan when the rates are variable.

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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.

(143) other acct receivable - balance is the fourth quarter bill for private fire protection.

(233) Due to village- balance due is mostly wages that are paid by village and reimbursed annually after the audit& the annual public fire protection balance.

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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)	936,346	768,689	1
<b>Total Sales of Water</b>	<b>936,346</b>	<b>768,689</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	2,169	1,722	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	6,297	8,030	6
<b>Total Other Operating Revenues</b>	<b>8,466</b>	<b>9,752</b>	
<b>Total Operating Revenues</b>	<b>944,812</b>	<b>778,441</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	53,012	50,069	8
Water Treatment Expenses (630-635)	77,902	72,476	9
Transmission and Distribution Expenses (640-655)	23,067	30,267	10
Customer Accounts Expenses (901-904)	13,877	13,212	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	116,581	105,794	13
<b>Total Operation and Maintenance Expenses</b>	<b>284,439</b>	<b>271,818</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	148,037	140,873	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	131,187	120,487	16
<b>Total Other Operating Expenses</b>	<b>279,224</b>	<b>261,360</b>	
<b>Total Operating Expenses</b>	<b>563,663</b>	<b>533,178</b>	
<b>NET OPERATING INCOME</b>	<b>381,149</b>	<b>245,263</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	1,228	55,303	297,369	4
Commercial	186	51,768	185,893	5
Industrial	32	66,769	188,226	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,446</b>	<b>173,840</b>	<b>671,488</b>	
Private Fire Protection Service (462)	23		17,924	7
Public Fire Protection Service (463)	1		227,251	8
Other Sales to Public Authorities (464)	12	5,026	19,683	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,482</b>	<b>178,866</b>	<b>936,346</b>	

**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)
WESTON WATERUTILITY	SERVICE AT FOREMOST DAIRY	0	0 1
<b>Total</b>		<b>0</b>	<b>0</b>

### 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)	227,251	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>227,251</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,169	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,169</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</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	6,297	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>6,297</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)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	18,144	17,291	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	33,212	30,293	7
Operation Supplies and Expenses (623)	698	360	8
Maintenance of Pumping Plant (625)	958	2,125	9
<b>Total Pumping Expenses</b>	<b>53,012</b>	<b>50,069</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	27,951	27,662	10
Chemicals (631)	22,215	22,830	11
Operation Supplies and Expenses (632)	19,300	12,766	12
Maintenance of Water Treatment Plant (635)	8,436	9,218	13
<b>Total Water Treatment Expenses</b>	<b>77,902</b>	<b>72,476</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	229	935	14
Operation Supplies and Expenses (641)	730	1,280	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,350	3,404	16
Maintenance of Mains (651)	7,776	10,282	17
Maintenance of Services (652)	6,617	8,053	18
Maintenance of Meters (653)	3,175	1,733	19
Maintenance of Hydrants (654)	2,190	4,580	20
Maintenance of Other Plant (655)	0	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>23,067</b>	<b>30,267</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)	2,435	2,185	22
Accounting and Collecting Labor (902)	7,685	7,704	23
Supplies and Expenses (903)	3,757	3,323	24
Uncollectible Accounts (904)		0	25
<b>Total Customer Accounts Expenses</b>	<b>13,877</b>	<b>13,212</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)	7,294	5,333	27
Office Supplies and Expenses (921)	809	625	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	4,160	6,570	30
Property Insurance (924)	12,995	13,078	31
Injuries and Damages (925)	0	4,759	32
Employee Pensions and Benefits (926)	62,554	49,530	33
Regulatory Commission Expenses (928)	2,138	0	34
Miscellaneous General Expenses (930)	22,076	21,941	35
Transportation Expenses (933)	4,555	3,958	36
Maintenance of General Plant (935)		0	37
<b>Total Administrative and General Expenses</b>	<b>116,581</b>	<b>105,794</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>284,439</b>	<b>271,818</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		124,006	111,480	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,916	0	2
<b>Net property tax equivalent</b>		<b>122,090</b>	<b>111,480</b>	
Social Security		8,438	8,077	3
PSC Remainder Assessment		659	930	4
Other (specify):			0	5
<b>Total tax expense</b>		<b>131,187</b>	<b>120,487</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			Marathon				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.208953				3
County tax rate	mills		6.326264				4
Local tax rate	mills		6.648495				5
School tax rate	mills		9.926827				6
Voc. school tax rate	mills		2.152454				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>25.262993</b>				<b>10</b>
Less: state credit	mills		0.978077				11
<b>Net tax rate</b>	mills		<b>24.284916</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.648495</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.079281</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>18.727776</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.262993</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.741313</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.284916</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.002715</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>7,649,898</b>	7,649,898				22
Materials & Supplies	\$	<b>12,986</b>	12,986				23
<b>Subtotal</b>	\$	<b>7,662,884</b>	<b>7,662,884</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>7,662,884</b>	<b>7,662,884</b>				<b>26</b>
Assessment Ratio	dec.		0.898900				27
<b>Assessed Value</b>	\$	<b>6,888,166</b>	<b>6,888,166</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.002715</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>124,006</b>	<b>124,006</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	56,160					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>124,006</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)	14,311		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)	212,498	23,698	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	83,352		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>310,161</b>	<b>23,698</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	148,232	1,201	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	68,602		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	20,520		20
<b>Total Pumping Plant</b>	<b>237,354</b>	<b>1,201</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	1,907,198		22
Water Treatment Equipment (332)	857,717		23
<b>Total Water Treatment Plant</b>	<b>2,764,915</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)			14,311	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)	4,000		232,196	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			83,352	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>4,000</b>	<b>0</b>	<b>329,859</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	350		149,083	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			68,602	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			20,520	20
<b>Total Pumping Plant</b>	<b>350</b>	<b>0</b>	<b>238,205</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			1,907,198	22
Water Treatment Equipment (332)			857,717	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,764,915</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)	120		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	528,533	535,860	26
Transmission and Distribution Mains (343)	1,492,513	98,986	27
Fire Mains (344)	0		28
Services (345)	265,485	43,362	29
Meters (346)	206,771	10,006	30
Hydrants (348)	196,246	5,935	31
Other Transmission and Distribution Plant (349)	200		32
<b>Total Transmission and Distribution Plant</b>	<b>2,689,868</b>	<b>694,149</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	7,119		35
Computer Equipment (391.1)	22,886		36
Transportation Equipment (392)	32,435		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	88,527		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	10,900		45
<b>Total General Plant</b>	<b>161,867</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,164,165</b>	<b>719,048</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>6,164,165</b>	<b>719,048</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)			120 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)	58,885		1,005,508 26
Transmission and Distribution Mains (343)	20,440		1,571,059 27
Fire Mains (344)			0 28
Services (345)	4,720		304,127 29
Meters (346)	3,780		212,997 30
Hydrants (348)	1,000		201,181 31
Other Transmission and Distribution Plant (349)			200 32
<b>Total Transmission and Distribution Plant</b>	<b>88,825</b>	<b>0</b>	<b>3,295,192</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			7,119 35
Computer Equipment (391.1)			22,886 36
Transportation Equipment (392)			32,435 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			88,527 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			10,900 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>161,867</b>
<b>Total utility plant in service directly assignable</b>	<b>93,175</b>	<b>0</b>	<b>6,790,038</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>93,175</b>	<b>0</b>	<b>6,790,038</b>

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	11,600		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0	90,000	26
Transmission and Distribution Mains (343)	832,034		27
Fire Mains (344)	0		28
Services (345)	91,152		29
Meters (346)	0		30
Hydrants (348)	38,203		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>972,989</b>	<b>90,000</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>972,989</b>	<b>90,000</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>972,989</b>	<b>90,000</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)			11,600 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			90,000 26
Transmission and Distribution Mains (343)			832,034 27
Fire Mains (344)			0 28
Services (345)			91,152 29
Meters (346)			0 30
Hydrants (348)			38,203 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,062,989</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,062,989</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,062,989</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>	
(a)	(b)	(c)	(d)	(e)	
January			13,990	<b>13,990</b>	1
February			13,965	<b>13,965</b>	2
March			15,710	<b>15,710</b>	3
April			15,625	<b>15,625</b>	4
May			16,610	<b>16,610</b>	5
June			21,195	<b>21,195</b>	6
July			22,720	<b>22,720</b>	7
August			22,290	<b>22,290</b>	8
September			18,490	<b>18,490</b>	9
October			14,560	<b>14,560</b>	10
November			13,695	<b>13,695</b>	11
December			14,050	<b>14,050</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>202,900</b>	<b>202,900</b>	
Less: Water sold				178,866	13
Volume pumped but not sold				<b>24,034</b>	14
Volume sold as a percent of volume pumped				<b>88%</b>	15
Volume used for water production, water quality and system maintenance				1,219	16
Volume related to equipment/system malfunction				485	17
Non-utility volume NOT included in water sales				60	18
Total volume not sold but accounted for				<b>1,764</b>	19
Volume pumped but unaccounted for				<b>22,270</b>	20
Percent of water lost				<b>11%</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.)				1,010	24
Date of maximum: 7/13/2005					25
Cause of maximum:					26
A very warm summer day with little rain lately.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				325	27
Date of minimum: 11/14/2005					28
Total KWH used for pumping for the year				498,150	29
If water is purchased: Vendor Name: NONE					30
Point of Delivery: NONE					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>	
WELL KORT ST & W GRAND AVE	#3	89	24	1,144,000	Yes	<b>1</b>
WELL PARK ST	#4	75	20	1,548,000	Yes	<b>2</b>
WELL W GRAND AVE	#5	65	14	720,000	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.

<b>Particulars (a)</b>	<b>Unit A (b)</b>	<b>Unit B (c)</b>	<b>Unit C (d)</b>	
Identification	HIGH LIFT #1	HIGH LIFT #2	HIGH LIFT #3	<b>1</b>
Location	AIR STRIPPER	AIR STRIPPER	AIR STRIPPER	<b>2</b>
Purpose	B	B	B	<b>3</b>
Destination	R	R	R	<b>4</b>
Pump Manufacturer	INGERSOL-RAND	INGERSOL-RAND	INGERSOL-RAND	<b>5</b>
Year Installed	1986	1986	1986	<b>6</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>7</b>
Actual Capacity (gpm)	1,200	1,200	1,200	<b>8</b>
Pump Motor or Standby Engine Mfr	U. S. ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	<b>10</b>
Year Installed	1986	1986	1986	<b>11</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>12</b>
Horsepower	100	100	100	<b>13</b>

<b>Particulars (a)</b>	<b>Unit D (b)</b>	<b>Unit E (c)</b>	<b>Unit F (d)</b>	
Identification	WELL #3	WELL #4	WELL #5	<b>14</b>
Location	KORT ST & W GRAND AVE	PARK ST	WELL #5	<b>15</b>
Purpose	P	P	P	<b>16</b>
Destination	T	T	T	<b>17</b>
Pump Manufacturer	PEERLESS	PEERLESS	GOULDS	<b>18</b>
Year Installed	1947	1964	1986	<b>19</b>
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	<b>20</b>
Actual Capacity (gpm)	600	1,050	450	<b>21</b>
Pump Motor or Standby Engine Mfr	NEWMAN	NEWMAN	NEWMAN	<b>23</b>
Year Installed	1986	1986	1986	<b>24</b>
Type	ELECTRIC	ELECTRIC	ELECTRIC	<b>25</b>
Horsepower	30	50	20	<b>26</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	CEDAR CREEK TOWER	ROTHSCHILD TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1996	2005	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	142	194	6
Total capacity in gallons (actual)	300,000	300,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1000	2.1000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	T	4.000	7,870	0	2,555	0	5,315	1
M	T	6.000	71,757	2,370	0	0	74,127	2
M	S	8.000	558	0	0	0	558	3
M	T	8.000	25,282	0	0	0	25,282	4
M	S	10.000	130	0	0	0	130	5
M	T	10.000	9,219	0	0	0	9,219	6
P	T	10.000	555	0	0	0	555	7
M	S	12.000	50	0	0	0	50	8
M	T	12.000	27,857	0	0	0	27,857	9
P	T	12.000	4,488	0	0	0	4,488	10
M	S	14.000	722	0	0	0	722	11
M	T	14.000	140	0	0	0	140	12
M	S	16.000	520	0	0	0	520	13
<b>Total Within Municipality</b>			<b>149,148</b>	<b>2,370</b>	<b>2,555</b>	<b>0</b>	<b>148,963</b>	
<b>Total Utility</b>			<b>149,148</b>	<b>2,370</b>	<b>2,555</b>	<b>0</b>	<b>148,963</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	127	0	0	0	127		1
M	1.000	1,065	59	59	0	1,065		2
M	1.500	10	0	0	0	10		3
M	2.000	4	0	0	0	4		4
M	3.000	3	0	0	0	3		5
M	4.000	12	0	0	0	12		6
M	6.000	5	0	0	0	5	1	7
M	8.000	33	0	0	0	33	19	8
M	10.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>1,260</b>	<b>59</b>	<b>59</b>	<b>0</b>	<b>1,260</b>	<b>20</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	1,243	66	59	0	1,250	66	1
0.750	29	3	1	0	31	3	2
1.000	35	2	2	0	35	2	3
1.500	30	1	0	0	31	1	4
2.000	24	2	0	0	26	2	5
3.000	6	0	0	0	6	6	6
4.000	4	0	0	0	4	4	7
6.000	1	0	0	0	1	1	8
8.000	1	0	0	0	1	1	9
14.000	2	0	0	0	2	2	10
<b>Total:</b>	<b>1,375</b>	<b>74</b>	<b>62</b>	<b>0</b>	<b>1,387</b>	<b>88</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	1,129	85	10	3	0	23	1,250	1
0.750	3	25	0	2	0	1	31	2
1.000	0	28	4	2	0	1	35	3
1.500	0	20	4	6	0	1	31	4
2.000	0	19	4	2	0	1	26	5
3.000	0	1	5	0	0	0	6	6
4.000	0	3	1	0	0	0	4	7
6.000	0	0	1	0	0	0	1	8
8.000	0	0	0	0	1	0	1	9
14.000	0	0	0	0	2	0	2	10
<b>Total:</b>	<b>1,132</b>	<b>181</b>	<b>29</b>	<b>15</b>	<b>3</b>	<b>27</b>	<b>1,387</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	0				0	1
Within Municipality	203	5	4		204	2
<b>Total Fire Hydrants</b>	<b>203</b>	<b>5</b>	<b>4</b>	<b>0</b>	<b>204</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:	60
Number of distribution system valves end of year:	421
Number of distribution valves operated during year:	95

### WATER OPERATING SECTION FOOTNOTES

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**Sales for Resale (Acct. 466) (Page W-03)****General footnotes**

We sell to Foremost dairy only as needed for well repairs. No sale in 2005.

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

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

Other operating revenues - balance is sewer share on common plant.

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

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

(632) water treat supplies increased due to increase gas costs and increase sample testing costs.

(925) Injuires & damages: no damages for 2005.

(926) Employee benefits: large increases in health insurance costs, increase retirement % and additional vacation costs.

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

(342) Distribution Reservoirs: Completed the water tower replacement project #5180 CW-102 for the 300,000 gallon tower. We received a \$100,000 CDBG grant on this project only \$90,000 has been received at 12-31-05. Some landscaping still needs to be finished. The tower went on line in July 2005. The old tower has been torn down and removed. The cost of the old tower was \$58,885.

(343) Transmisson mains Replaced 2555' of 4" main with 2370' of 6" main.

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

342) Distribution Reservoirs: Completed the water tower replacement project #5180-CW-102 for the 300,000 gallon tower. We received a \$100,000 CDBG grant on this project only 90,000 has been received at 12-31-05. Some landscaping still needs to be finished. The tower went on line in July 2005. The old tower has been torn down and removed. The cost of the old tower was \$58,885.

(343) Transmisson mains Replaced 2555' of 4" main with 2370' of 6" main.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$50,000, please explain.

The old tower has been torn down and removed aspart of the removal the contractor keep the steel. The cost of the old tower was \$58,885.

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

We received \$90,000 from the CDBG grant for the new water tower these cost were considered contributed.

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## WATER OPERATING SECTION FOOTNOTES

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

**If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain.**

We received \$90,000 from the CDBG grant for the new water tower

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### Water Mains (Page W-17)

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

Water mains added were replacements for 1960's mains with a street replacement project. They were financed with the 2004 loan from the Village and the variable rate borrowing. no land owners were assesses for this project.

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### 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

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

#### General footnotes

We chose to not flush hydrants this year, so many were not operated. We will be flushing all hydrants on May 1-5,2006.

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