



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: SUAMICO WATER UTILITY

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Principal Office: 2999LAKEVIEW DRIVE  
SUAMICO, WI 54173-0037

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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.*

**SIGNATURE PAGE**

I KAY MAGYAR of  
(Person responsible for accounts)

SUAMICO WATER UTILITY, certify that I  
(Utility Name)

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      05/01/2006  
(Date)

TREASURER/FINANCE DIRECTOR  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** SUAMICO WATER UTILITY

**Utility Address:** 2999LAKEVIEW DRIVE  
SUAMICO, WI 54173-0037

**When was utility organized?** 8/2/1979

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** KAY MAGYAR

**Title:** TREASURER/FINANCE DIRECTOR

**Office Address:**

2999 LAKEVIEW DRIVE  
SUAMICO, WI 54173

**Telephone:** (920) 434 - 2212 EXT 113

**Fax Number:** (920) 434 - 6522

**E-mail Address:** kay@suamico.org

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

**Name:** DAVID MACCOUX CPA

**Title:** SHAREHOLDER

**Office Address:** SCHENCK SC

2200 RIVERSIDE DR  
P.O. BOX 23819  
GREEN BAY, WI 54305-3819

**Telephone:** (920) 455 - 4114

**Fax Number:** (920) 436 - 7808

**E-mail Address:** david.maccoux@schencksolutions.com

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

**Name:** MATT ATHEY

**Title:** CHAIRMAN

**Office Address:**

2999 LAKEVIEW DRIVE  
SUAMICO, WI 54173

**Telephone:**

**Fax Number:**

**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:** DAVID MACCOUX CPA

**Title:** SHAREHOLDER

**Office Address:** SCHENCK SC  
2200 RIVERSIDE DR  
P.O. BOX 23819  
GREEN BAY, WI 54305-3819

**Telephone:** (920) 455 - 4114

**Fax Number:** (920) 436 - 7808

**E-mail Address:** david.maccoux@schencksolutions.com

**Date of most recent audit report:** 9/1/2005

**Period covered by most recent audit:** YEAR ENDED 12/31/04

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

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**Name:** KAREN MATZE

**Title:** VILLAGE ADMINISTRATOR

**Office Address:**  
2999 LAKEVIEW DRIVE  
SUAMICO, WI 54173

**Telephone:** (920) 434 - 2212

**Fax Number:** (920) 434 - 6522

**E-mail Address:**

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**Name of utility commission/committee:** VILLAGE OF SUAMICO UTILITY COMMISSION

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

- MR MATT ATHEY, MEMBER
- MR DAN BEHM, MEMBER
- MR ROBERT BYRNE, MEMBER
- MRS KENT DAVIS, MEMBER
- MR JOEL EHRFURTH, MEMBER
- MR PAUL GARVEY, VILLAGE TRUSTEE
- MR BRYAN SCHULTZ, VILLAGE TRUSTEE

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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)	379,049	329,366	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	255,193	164,845	2
Depreciation Expense (403)	55,194	50,810	3
Amortization Expense (404)	0	0	4
Taxes (408)	122,949	101,140	5
<b>Total Operating Expenses</b>	<b>433,336</b>	<b>316,795</b>	
<b>Net Operating Income</b>	<b>(54,287)</b>	<b>12,571</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(54,287)</b>	<b>12,571</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	84,737	69,543	9
Miscellaneous Nonoperating Income (421)	1,760,215	1,230,126	10
<b>Total Other Income</b>	<b>1,844,952</b>	<b>1,299,669</b>	
<b>Total Income</b>	<b>1,790,665</b>	<b>1,312,240</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(10,250)	(10,250)	11
Other Income Deductions (426)	98,904	77,168	12
<b>Total Miscellaneous Income Deductions</b>	<b>88,654</b>	<b>66,918</b>	
<b>Income Before Interest Charges</b>	<b>1,702,011</b>	<b>1,245,322</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	190,971	161,676	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	16,476	18
<b>Total Interest Charges</b>	<b>190,971</b>	<b>145,200</b>	
<b>Net Income</b>	<b>1,511,040</b>	<b>1,100,122</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,400,505	5,300,383	19
Balance Transferred from Income (433)	1,511,040	1,100,122	20
Miscellaneous Credits to Surplus (434)	375	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>7,911,920</b>	<b>6,400,505</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 Miscellaneous Nonoperating Income, Account 421.

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	379,049		379,049	1
<b>Total (Acct. 400):</b>	<b>379,049</b>	<b>0</b>	<b>379,049</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	255,193		255,193	2
<b>Total (Acct. 401):</b>	<b>255,193</b>	<b>0</b>	<b>255,193</b>	
<b>Depreciation Expense (403):</b>				
Derived	55,194		55,194	3
<b>Total (Acct. 403):</b>	<b>55,194</b>	<b>0</b>	<b>55,194</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	122,949		122,949	5
<b>Total (Acct. 408):</b>	<b>122,949</b>	<b>0</b>	<b>122,949</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>(54,287)</b>	<b>0</b>	<b>(54,287)</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>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON INVESTMENTS	50,159	0	50,159	10
INTEREST ON SPECIAL ASSESSMENTS	34,578	0	34,578	11
<b>Total (Acct. 419):</b>	<b>84,737</b>	<b>0</b>	<b>84,737</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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	█	1,589,803	<b>1,589,803</b> 12
IMPACT FEES COLLECTED	0	170,412	<b>170,412</b> 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>1,760,215</b>	<b>1,760,215</b>
<b>TOTAL OTHER INCOME:</b>	<b>84,737</b>	<b>1,760,215</b>	<b>1,844,952</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(10,250)	█	<b>(10,250)</b> 14
NONE	0	0	<b>0</b> 15
<b>Total (Acct. 425):</b>	<b>(10,250)</b>	<b>0</b>	<b>(10,250)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	█	98,904	<b>98,904</b> 16
NONE	0	0	<b>0</b> 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>98,904</b>	<b>98,904</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(10,250)</b>	<b>98,904</b>	<b>88,654</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	190,971	█	<b>190,971</b> 18
<b>Total (Acct. 427):</b>	<b>190,971</b>	<b>0</b>	<b>190,971</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0	█	<b>0</b> 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	█	<b>0</b> 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	█	<b>0</b> 21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0	█	<b>0</b> 22
<b>Total (Acct. 431):</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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</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>190,971</b>	<b>0</b>	<b>190,971</b>
<b>NET INCOME:</b>	<b>(150,271)</b>	<b>1,661,311</b>	<b>1,511,040</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	1,088,333	5,312,172	6,400,505 24
<b>Total (Acct. 216):</b>	<b>1,088,333</b>	<b>5,312,172</b>	<b>6,400,505</b>
<b>Balance Transferred from Income (433):</b>			
Derived	(150,271)	1,661,311	1,511,040 25
<b>Total (Acct. 433):</b>	<b>(150,271)</b>	<b>1,661,311</b>	<b>1,511,040</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
PRIOR YEAR AUDIT ENTRY AFTER PSC REPORT FILED	375	0	375 26
<b>Total (Acct. 434):</b>	<b>375</b>	<b>0</b>	<b>375</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>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>938,437</b>	<b>6,973,483</b>	<b>7,911,920</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 and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	379,049	0	0	0	<b>379,049</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>379,049</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>379,049</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	9,851,413	7,598,501	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	678,801	519,634	2
<b>Net Utility Plant</b>	<b>9,172,612</b>	<b>7,078,867</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)	1,862,002	925,990	6
Special Funds (125)	1,542,701	2,872,700	7
<b>Total Other Property and Investments</b>	<b>3,404,703</b>	<b>3,798,690</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	390,747	1,007,365	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	68,096	66,129	11
Other Accounts Receivable (143)	7,297	108	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	135,013	249,802	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	437	0	16
Other Current and Accrued Assets (170)	16,318	14,811	17
<b>Total Current and Accrued Assets</b>	<b>617,908</b>	<b>1,338,215</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>13,195,223</b>	<b>12,215,772</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)	128,934	128,934	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	7,911,920	6,400,505	23
<b>Total Proprietary Capital</b>	<b>8,040,854</b>	<b>6,529,439</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	4,469,885	5,040,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>4,469,885</b>	<b>5,040,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	38,070	171,336	28
Payables to Municipality (233)	0	26,803	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	101,717	97,995	31
Interest Accrued (237)	47,876	53,745	32
Other Current and Accrued Liabilities (238)	7,150	2,647	33
<b>Total Current and Accrued Liabilities</b>	<b>194,813</b>	<b>352,526</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	305,172	99,058	35
Other Deferred Credits (253)	184,499	194,749	36
<b>Total Deferred Credits</b>	<b>489,671</b>	<b>293,807</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>13,195,223</b>	<b>12,215,772</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	7,598,501	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 (100.1)	2,375,724	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	7,080,274	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	395,415				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>9,851,413</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)	230,217	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	448,584	0	0	0	12
<b>Total Accumulated Provision</b>	<b>678,801</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>9,172,612</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>	169,954				<b>169,954</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	55,194				<b>55,194</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	5,069				<b>5,069</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>60,263</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>60,263</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>230,217</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>230,217</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>	349,680				<b>349,680</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	98,904				<b>98,904</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>98,904</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>98,904</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>448,584</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>448,584</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		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>0</b>	<b>0</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				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	128,934	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b><u>128,934</u></b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
\$750,000 GENERAL OBLIGATION PROMISSOR'	07/15/1998	10/15/2008	5.25%	225,000	<b>1</b>
\$3,000,000 GENERAL OBLIGATION PROMISSO	03/15/1999	09/01/2009	4.42%	1,800,000	<b>2</b>
\$900,000 GENERAL OBLIGATION PROMISSOR'	08/14/2001	08/14/2010	5.50%	450,000	<b>3</b>
\$7,000,000 GENERAL OBLIGATION PROMISSO	10/01/2004	10/01/2014	3.22%	1,994,885	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>4,469,885</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.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	97,995	1
<b>Accruals:</b>		
Charged water department expense	122,949	2
Charged electric department expense		3
Charged sewer department expense	1,184	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>124,133</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	97,995	6
Social Security taxes	22,101	7
PSC Remainder Assessment	315	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>120,411</b>	
<b>Balance end of year</b>	<b>101,717</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>					
7/15/98 GO ISSUE	3,938	12,796	13,781	2,953	1
3/15/99 GO ISSUE	30,856	84,048	87,456	27,448	2
8/14/01 GO ISSUE	2,475	29,288	29,700	2,063	3
10/1/04 GO ISSUE	16,476	64,839	65,903	15,412	4
<b>Subtotal</b>	<b>53,745</b>	<b>190,971</b>	<b>196,840</b>	<b>47,876</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>53,745</b>	<b>190,971</b>	<b>196,840</b>	<b>47,876</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENT RECEIVABLE	1,862,002	2
<b>Total (Acct. 124):</b>	<b>1,862,002</b>	
<b>Special Funds (125):</b>		
DEBT RETIREMENT	988,064	3
BOND CONSTRUCTION FUND	554,637	4
<b>Total (Acct. 125):</b>	<b>1,542,701</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	68,096	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
NONE		9
<b>Total (Acct. 142):</b>	<b>68,096</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
CONTRIBUTION RECEIVABLE FROM DEVELOPERS	7,297	12
<b>Total (Acct. 143):</b>	<b>7,297</b>	
<b>Receivables from Municipality (145):</b>		
CURRENT AND DEL SPECIAL ASSESSMENTS PLACED ON TAX ROLL	135,013	13
<b>Total (Acct. 145):</b>	<b>135,013</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	437	14
<b>Total (Acct. 165):</b>	<b>437</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.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE	16	16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE	17	17
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	184,499	18
NONE		19
<b>Total (Acct. 253):</b>	<b>184,499</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 (100.1)	1,915,507	0	0	0	1,915,507	1	
Materials and Supplies	0	0	0	0	0	2	
<b>Other (specify):</b>						<b>0</b>	<b>3</b>
<b>Less Average:</b>							
Reserve for Depreciation (110.1)	200,085	0	0	0	200,085	4	
Customer Advances for Construction					0	5	
Regulatory Liability	189,624	0	0	0	189,624	6	
					0	7	
<b>Average Net Rate Base</b>	<b>1,525,798</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,525,798</b>		
Net Operating Income	(54,287)	0	0	0	(54,287)	8	
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>-3.56%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-3.56%</b>		

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	3.5	1
Electric		2
Gas		3
Sewer		4

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	194,749	0	0	0	<b>194,749</b>	1
<b>Add credits during year:</b>					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	10,250	0	0	0	<b>10,250</b>	<b>3</b>
<b>Other (specify):</b>					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>184,499</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>184,499</b>	

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## FINANCIAL SECTION FOOTNOTES

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

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

Done

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	330,941	295,701	1
<b>Total Sales of Water</b>	<b>330,941</b>	<b>295,701</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	11,369	1,116	2
Other Water Revenues (474)	36,739	32,549	3
<b>Total Other Operating Revenues</b>	<b>48,108</b>	<b>33,665</b>	
<b>Total Operating Revenues</b>	<b>379,049</b>	<b>329,366</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	88,974	46,470	4
General Operating Expenses (680-690)	166,219	118,375	5
<b>Total Operation and Maintenance Expenses</b>	<b>255,193</b>	<b>164,845</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	55,194	50,810	6
Amortization Expense (404)		0	7
Taxes (408)	122,949	101,140	8
<b>Total Other Operating Expenses</b>	<b>178,143</b>	<b>151,950</b>	
<b>Total Operating Expenses</b>	<b>433,336</b>	<b>316,795</b>	
<b>NET OPERATING INCOME</b>	<b>(54,287)</b>	<b>12,571</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	46	450	2,406	1
Commercial	5	1	99	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>51</b>	<b>451</b>	<b>2,505</b>	
Metered Sales to General Customers (461)				
Residential	889	45,639	206,699	4
Commercial	53	6,148	23,151	5
Industrial	3	2,426	7,637	6
<b>Total Metered Sales to General Customers (461)</b>	<b>945</b>	<b>54,213</b>	<b>237,487</b>	
Private Fire Protection Service (462)	1		195	7
Public Fire Protection Service (463)	1		87,880	8
Other Sales to Public Authorities (464)	4	714	2,874	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>1,002</b>	<b>55,378</b>	<b>330,941</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)	87,880	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>87,880</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	11,369	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>11,369</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	5,715	7
<b>Other (specify):</b>		
PERMITS	2,880	8
WATER TOWER RENTAL	26,926	9
MISC	1,218	10
<b>Total Other Water Revenues (474)</b>	<b>36,739</b>	

### WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	58,313	21,057	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	12,677	11,719	3
Chemicals (630)	3,895	2,597	4
Supplies and Expenses (640)	6,791	821	5
Repairs of Water Plant (650)	3,640	7,030	6
Transportation Expenses (660)	3,658	3,246	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>88,974</b>	<b>46,470</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	82,837	38,540	8
Office Supplies and Expenses (681)	10,144	7,321	9
Outside Services Employed (682)	18,913	33,181	10
Insurance Expense (684)	8,793	4,300	11
Employees Pensions and Benefits (686)	41,755	34,606	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	3,777	427	14
Uncollectible Accounts (690)	0	0	15
<b>Total General Operating Expenses</b>	<b>166,219</b>	<b>118,375</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>255,193</b>	<b>164,845</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		101,717	97,995	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,184	614	2
<b>Net property tax equivalent</b>		<b>100,533</b>	<b>97,381</b>	
Social Security		22,101	3,413	3
PSC Remainder Assessment		315	346	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>122,949</b>	<b>101,140</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			Brown				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.212439				3
County tax rate	mills		5.183269				4
Local tax rate	mills		4.813164				5
School tax rate	mills		9.522226				6
Voc. school tax rate	mills		1.697352				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>21.428450</b>				<b>10</b>
Less: state credit	mills		1.165402				11
<b>Net tax rate</b>	mills		<b>20.263048</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>4.813164</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.219578</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>16.032742</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>21.428450</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.748199</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.263048</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>15.160790</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>7,598,501</b>	7,598,501				22
Materials & Supplies	\$	<b>0</b>	0				23
<b>Subtotal</b>	\$	<b>7,598,501</b>	<b>7,598,501</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>7,598,501</b>	<b>7,598,501</b>				<b>26</b>
Assessment Ratio	dec.		0.882966				27
<b>Assessed Value</b>	\$	<b>6,709,218</b>	<b>6,709,218</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>15.160790</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>101,717</b>	<b>101,717</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>101,717</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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	10		4
Structures and Improvements (311)	281,108		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	140,474		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	849		11
<b>Total Source of Supply Plant</b>	<b>422,441</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)	15,000		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	10,464		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>25,464</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)	3,441		23
<b>Total Water Treatment Plant</b>	<b>3,441</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)			10	4
Structures and Improvements (311)			281,108	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			140,474	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			849	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>422,441</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)			15,000	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			10,464	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>25,464</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,441	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>3,441</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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	401,693		26
Transmission and Distribution Mains (343)	306,711	729,552	27
Fire Mains (344)	0		28
Services (345)	257	6,218	29
Meters (346)	176,943	14,784	30
Hydrants (348)	49,834	167,387	31
Other Transmission and Distribution Plant (349)	360		32
<b>Total Transmission and Distribution Plant</b>	<b>935,798</b>	<b>917,941</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,384		35
Computer Equipment (372.1)	55,322	1,598	36
Transportation Equipment (373)	8,610		37
Other General Equipment (379)	2,830	895	38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>68,146</b>	<b>2,493</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,455,290</b>	<b>920,434</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,455,290</b>	<b>920,434</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)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			401,693 26
Transmission and Distribution Mains (343)			1,036,263 27
Fire Mains (344)			0 28
Services (345)			6,475 29
Meters (346)			191,727 30
Hydrants (348)			217,221 31
Other Transmission and Distribution Plant (349)			360 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,853,739</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,384 35
Computer Equipment (372.1)			56,920 36
Transportation Equipment (373)			8,610 37
Other General Equipment (379)			3,725 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>70,639</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>2,375,724</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>2,375,724</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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	25,000		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>25,000</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)			25,000	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>25,000</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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	441,010		26
Transmission and Distribution Mains (343)	4,082,344	1,350,230	27
Fire Mains (344)	0		28
Services (345)	655,106	208,609	29
Meters (346)	0		30
Hydrants (348)	287,011	30,964	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>5,465,471</b>	<b>1,589,803</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,490,471</b>	<b>1,589,803</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>5,490,471</b>	<b>1,589,803</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)			441,010 26
Transmission and Distribution Mains (343)			5,432,574 27
Fire Mains (344)			0 28
Services (345)			863,715 29
Meters (346)			0 30
Hydrants (348)			317,975 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>7,055,274</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<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>7,080,274</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>7,080,274</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			4,702	4,702	1
February			4,290	4,290	2
March			5,045	5,045	3
April			4,504	4,504	4
May			4,892	4,892	5
June			6,103	6,103	6
July			6,865	6,865	7
August			6,164	6,164	8
September			5,259	5,259	9
October			5,910	5,910	10
November			5,174	5,174	11
December			5,371	5,371	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>64,279</b>	<b>64,279</b>	
Less: Water sold				55,378	13
Volume pumped but not sold				8,901	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				1,835	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				84	18
Total volume not sold but accounted for				1,919	19
Volume pumped but unaccounted for				6,982	20
Percent of water lost				11%	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.)				381	24
Date of maximum: 7/18/2005					25
Cause of maximum:					26
Flushing new mains					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				85	27
Date of minimum: 3/18/2005					28
Total KWH used for pumping for the year				131,400	29
If water is purchased: Vendor Name: NONE					30
Point of Delivery: N/A					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>	
PUMP HOUSE #2	FM 498	600	8	288,000	Yes	<b>1</b>
PUMP HOUSE #3	MG 177	900	12	720,000	Yes	<b>2</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)	
Identification	WELL HOUSE 2	WELL HOUSE 3		1
Location	3097 BOWLING GREEN LN	2881 SAGEWOOD WAY		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	GOULDS	GOULDS		5
Year Installed	1998	1998		6
Type	SUBMERSIBLE	VERTICAL TURBINE		7
Actual Capacity (gpm)	200	500		8
Pump Motor or Standby Engine Mfr	FRANKLIN	U S MOTORS		10
Year Installed	1998	1998		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	25	75		13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WATER TOWER 1	WELL HOUSE 2	WELL HOUSE 3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		R	<b>3</b>
Year constructed	2000		1998	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL		STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)	192		192	<b>6</b>
Total capacity in gallons (actual)	500,000		7,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	LIQUID	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	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)?		N	N	<b>13</b>
Is water fluoridated (yes, no)?		N	N	<b>14</b>

### WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
P	D	6.000	12,788	6,495	0	0	<b>19,283</b>
P	D	8.000	54,785	9,223	0	0	<b>64,008</b>
P	D	10.000	25,522	12,172	0	0	<b>37,694</b>
P	D	12.000	16,605	5,731	0	0	<b>22,336</b>
P	D	16.000	9,472	82	0	0	<b>9,554</b>
<b>Total Within Municipality</b>			<b>119,172</b>	<b>33,703</b>	<b>0</b>	<b>0</b>	<b>152,875</b>
<b>Total Utility</b>			<b>119,172</b>	<b>33,703</b>	<b>0</b>	<b>0</b>	<b>152,875</b>

1  
2  
3  
4  
5

### 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)	
P	1.000	1,095	158	0	0	1,253	365	1
P	1.500	51	0	0	0	51	6	2
P	2.000	12	9	0	0	21	0	3
<b>Total Utility</b>		<b>1,158</b>	<b>167</b>	<b>0</b>	<b>0</b>	<b>1,325</b>	<b>371</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)	
0.750	1,012	62	0	0	1,074	0	1
1.000	26	6	0	0	32	0	2
1.500	1	2	0	0	3	0	3
2.000	4	2	0	0	6	0	4
3.000	1	0	0	0	1	0	5
<b>Total:</b>	<b>1,044</b>	<b>72</b>	<b>0</b>	<b>0</b>	<b>1,116</b>	<b>0</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)	
0.750	953	39	0	2	0	80	1,074	1
1.000	12	10	2	1	0	7	32	2
1.500	0	2	0	0	0	1	3	3
2.000	0	2	1	1	0	2	6	4
3.000	0	0	0	1	0	0	1	5
<b>Total:</b>	<b>965</b>	<b>53</b>	<b>3</b>	<b>5</b>	<b>0</b>	<b>90</b>	<b>1,116</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	218	58			276	2
<b>Total Fire Hydrants</b>	<b>218</b>	<b>58</b>	<b>0</b>	<b>0</b>	<b>276</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:	218
Number of distribution system valves end of year:	608
Number of distribution valves operated during year:	608

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## WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

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

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

Account 600 - Additional employee costs for Village public works personnel in operating water utility.

Account 640/650 - new accounting system for 2005 resulted in changes in account distribution for certain payments.

Account 680 - Additional time allocated to the utility (Village administrator, treasurer, public works director). In addition, the Village hired an engineer reducing outside services but increasing salary costs allocated to the utility.

Account 686 - additional employee costs resulted in higher benefits.

Account 689 - Additional costs incurred in 2005.

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### Taxes (Acct. 408 - Water) (Page W-06)

#### General footnotes

Social security taxes higher as previous employees of the sanitary district had opted out of social security; however, are included with the Village.

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

Account 348 - Hydrant cost financed by the Village as part of Velp/Lineville project.

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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 \$10,000, please explain.

Account 348 - Developer financed hydrant additions

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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.

Developer projects are funded 100% by developer contributions. During 2005, the Village constructed Velp/Lineville extentions which were special assessed based on footage with certain properties deferred. In addition, the Utility financed the oversizing cost and also the cost for properties exempt under the Wisconsin statutes due to wetlands, etc.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-18)

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

Costs of services installed for developers were financed by the developers while costs related to the Velp/Lineville project were special assessed based on actual costs.

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### Meters (Page W-19)

**If Tested During Year column total is zero, please explain.**

Utility is less than 10 years old thus so are all the meters. Currently, the utility is adding many new customers each year with new development and that is takin much of the line workers time.

**Explain program for replacing or testing meters 1" or smaller.**

Meters are all less than 10 years old and a large number of new meters are added each year.

**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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