



3015 (02-02-05)

ANNUAL REPORT

OF

Name: BRUCE MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 100 WEST RIVER AVENUE
P.O. BOX 238
BRUCE, WI 54819-0238

For the Year Ended: DECEMBER 31, 2005

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BRUCE MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 100 WEST RIVER AVENUE

P.O. BOX 238

BRUCE, WI 54819-0238

When was utility organized? 1/1/1907

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS. TERRY HEGEHOLZ

Title: CLERK-TREASURER

Office Address:

100 WEST RIVER AVENUE

P.O. BOX 238

BRUCE, WI 54819

Telephone: (715) 868 - 2185

Fax Number: (715) 868 - 2186

E-mail Address:

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

Name: STEPHEN C. OTTO, C.P.A.

Title: FIELD AUDITOR

Office Address: TRACEY AND THOLE, S.C., C.P.A.'S

502 SECOND STREET

HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: tractool@presenter.com

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

Name: MR. DAVID SAMARDZICH

Title: PRESIDENT

Office Address:

100 WEST RIVER AVENUE

BRUCE, WI 54819

Telephone: (715) 868 - 2185

Fax Number: (715) 868 - 2186

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: STEPHEN C. OTTO, C.P.A.

Title: FIELD AUDITOR

Office Address: TRACEY AND THOLE, S.C., C.P.A.'S
502 SECOND STREET
HUDSON, WI 54016

Telephone: (715) 386 - 2391

Fax Number: (715) 386 - 0535

E-mail Address: tractool@pressenter.com

Date of most recent audit report: 3/28/2005

Period covered by most recent audit: 1/1/2004-12/31/2004

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT HARMON

Title: SUPERINTENDENT

Office Address:

100 WEST RIVER AVENUE
P.O. BOX 238
BRUCE, WI 54819

Telephone: (715) 868 - 2185

Fax Number: (715) 868 - 2186

E-mail Address:

Name of utility commission/committee: Bruce Village Board

Names of members of utility commission/committee:

- MR JON HAMEL, TRUSTEE
- MR RICHARD LABELLE, TRUSTEE
- MR MIKE NEWMAN, TRUSTEE
- MR STEVEN QUADE, TRUSTEE
- MR DAVID SAMARDZICH, PRESIDENT
- MR FRANK VREELAND, TRUSTEE
- MR LLOYD WAITE, TRUSTEE

Is sewer service rendered by the utility? YES

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

Date of Ordinance: 5/1/1961

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

None

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	142,983	140,827	1
Operating Expenses:			
Operation and Maintenance Expense (401)	100,533	95,649	2
Depreciation Expense (403)	22,512	22,346	3
Amortization Expense (404)	0	0	4
Taxes (408)	10,199	9,948	5
Total Operating Expenses	133,244	127,943	
Net Operating Income	9,739	12,884	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	9,739	12,884	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	3,024	2,662	9
Miscellaneous Nonoperating Income (421)	11,235	0	10
Total Other Income	14,259	2,662	
Total Income	23,998	15,546	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(18,465)	(18,465)	11
Other Income Deductions (426)	21,647	21,569	12
Total Miscellaneous Income Deductions	3,182	3,104	
Income Before Interest Charges	20,816	12,442	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	0	0	
Net Income	20,816	12,442	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	570,581	558,139	19
Balance Transferred from Income (433)	20,816	12,442	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	591,397	570,581	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	142,983		142,983	1
Total (Acct. 400):	142,983	0	142,983	
Operation and Maintenance Expense (401):				
Derived	100,533		100,533	2
Total (Acct. 401):	100,533	0	100,533	
Depreciation Expense (403):				
Derived	22,512		22,512	3
Total (Acct. 403):	22,512	0	22,512	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	10,199		10,199	5
Total (Acct. 408):	10,199	0	10,199	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	9,739	0	9,739	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON SPECIAL ASSESSMENTS	664	0	664	10
INTEREST ON SEWER REPLACEMENT FUND	1,604	0	1,604	11
INTEREST ON OPERATING CASH AND INVESTMENTS	756	0	756	12
Total (Acct. 419):	3,024	0	3,024	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	█	11,235	11,235 13
Contributed Plant - Sewer	█	0	0 14
NONE	0	0	0 15
Total (Acct. 421):	0	11,235	11,235
TOTAL OTHER INCOME:	3,024	11,235	14,259

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(18,465)	█	(18,465) 16
NONE	0	0	0 17
Total (Acct. 425):	(18,465)	0	(18,465)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	█	5,641	5,641 18
Depreciation Expense on Contributed Plant - Sewer	█	16,006	16,006 19
NONE	0	0	0 20
Total (Acct. 426):	0	21,647	21,647
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(18,465)	21,647	3,182

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	█	0 21
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0	█	0 22
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	█	0 23
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	█	0 24
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	█	0 25
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	0	0	0
NET INCOME:	31,228	(10,412)	20,816
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	171,029	399,552	570,581 27
Total (Acct. 216):	171,029	399,552	570,581
Balance Transferred from Income (433):			
Derived	31,228	(10,412)	20,816 28
Total (Acct. 433):	31,228	(10,412)	20,816
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 30
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	202,257	389,140	591,397

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	69,062	0	73,921	0	142,983	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0		0		0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	837				837	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		0		0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0		0		0	6
Revenues subject to Wisconsin Remainder Assessment	68,225	0	73,921	0	142,146	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,720,630	1,698,941	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	865,220	833,045	2
Net Utility Plant	855,410	865,896	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	8,179	10,052	6
Special Funds (125)	91,321	89,837	7
Total Other Property and Investments	99,500	99,889	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	121,008	86,190	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	29,324	29,316	11
Other Accounts Receivable (143)	960	960	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,816	3,309	14
Materials and Supplies (150)	1,111	846	15
Prepayments (165)	872	770	16
Other Current and Accrued Assets (170)	1,216	1,096	17
Total Current and Accrued Assets	158,307	122,487	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	17,575	21,090	20
Total Deferred Debits	17,575	21,090	
Total Assets and Other Debits	1,130,792	1,109,362	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	200,745	181,875	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	591,397	570,581	23
Total Proprietary Capital	792,142	752,456	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	401	208	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	5,865	5,849	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	6,266	6,057	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	332,384	350,849	36
Total Deferred Credits	332,384	350,849	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)		0	37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	1,130,792	1,109,362	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	619,273	1,079,668	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	346,509	538,428	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	286,018	533,517	0	0	3
Utility Plant Purchased or Sold (391)	0	0			4
Utility Plant in Process of Reclassification (392)	0	0			5
Utility Plant Leased to Others (393)	0	0			6
Property Held for Future Use (394)	0	11,158			7
Construction Work in Progress (395)	5,000	0			8
Utility Plant Acquisition Adjustments (396)	0	0			9
Other Utility Plant Adjustments (397)	0	0			10
Total Utility Plant	637,527	1,083,103	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	106,114	329,189	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	96,058	333,859	0	0	12
Total Accumulated Provision	202,172	663,048	0	0	
Net Utility Plant	435,355	420,055	0	0	

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

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

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

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	107,706	313,319			421,025	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	5,866	16,646			22,512	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	776	(776)			0	6
Accruals charged other						7
accounts (specify):						8
None	0	0			0	9
Salvage	0	0			0	10
Other credits (specify):						11
None	0	0			0	12
	0	0			0	13
	0	0			0	14
	0	0			0	15
Total credits	6,642	15,870	0	0	22,512	16
Debits during year						17
Book cost of plant retired	6,403	0			6,403	18
Cost of removal	1,831	0			1,831	19
Other debits (specify):						20
None	0	0			0	21
	0	0			0	22
	0	0			0	23
	0	0			0	24
Total debits	8,234	0	0	0	8,234	25
Balance end of year (110.1)	106,114	329,189	0	0	435,303	26
Composite Depreciation Rate?	Yes	Yes				27
If yes, what is the rate?	2.00%	3.00%				28

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

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

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

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	94,167	317,853			412,020	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	5,641	16,006			21,647	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0	0			0	6
Accruals charged other						7
accounts (specify):						8
NONE	0	0			0	9
Salvage	0	0			0	10
Other credits (specify):						11
NONE	0	0			0	12
	0	0			0	13
	0	0			0	14
	0	0			0	15
Total credits	5,641	16,006	0	0	21,647	16
Debits during year						17
Book cost of plant retired	3,272	0			3,272	18
Cost of removal	478	0			478	19
Other debits (specify):						20
NONE	0	0			0	21
	0	0			0	22
	0	0			0	23
	0	0			0	24
Total debits	3,750	0	0	0	3,750	25
Balance end of year (110.1)	96,058	333,859	0	0	429,917	26
Composite Depreciation Rate?	Yes	Yes				27
If yes, what is the rate?	2.00%	3.00%				28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	655	740 2
Sewer utility	456	106 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	1,111	846

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	181,875	1
Changes during year (explain):		
VILLAGE'S TAX INCREMENTAL DISTRICT #2 TO WATER DEPARTMENT	18,870	2
Balance end of year	<u>200,745</u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	5,849	1
Accruals:		
Charged water department expense	7,875	2
Charged electric department expense	0	3
Charged sewer department expense	2,324	4
Other (explain):		
Charged to Plant Accounts	20	5
Charged to Accumulated Depreciation Accounts	5	6
Total Accruals and other credits	10,224	
Taxes paid during year:		
County, state and local taxes	5,849	7
Social Security taxes	4,236	8
PSC Remainder Assessment	123	9
Other (explain):		
None	0	10
Total payments and other debits	10,208	
Balance end of year	5,865	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
None	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
None	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
None	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE WATER	7,145	2
SPECIAL ASSESSMENTS RECEIVABLE SEWER	1,034	3
Total (Acct. 124):	8,179	
Special Funds (125):		
TREATMENT PLANT REPLACEMENT FUND	91,321	4
Total (Acct. 125):	91,321	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,459	6
Electric	0	7
Sewer (Regulated)	17,865	8
Other (specify):		
NONE		9
Total (Acct. 142):	29,324	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	10
Merchandising, jobbing and contract work	0	11
Other (specify):		
MISCELLANEOUS FROM CUSTOMER FOR PRIOR YEAR SERVICE	960	12
Total (Acct. 143):	960	
Receivables from Municipality (145):		
WATER ASSESSMENTS AND DELINQUENT BILLINGS ON 2005 TAX ROLL	2,234	13
SEWER ASSESSMENTS AND DELINQUENT BILLINGS ON 2005 TAX ROLL	1,582	14
Total (Acct. 145):	3,816	
Prepayments (165):		
PREPAID INSURANCE - WATER	375	15
PREPAID INSURANCE - SEWER	497	16
Total (Acct. 165):	872	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
WATER WELL NO. 1 REHABILITATION COSTS-PSC AUTHORIZED 1/13/05	17,575	18
Total (Acct. 183):	17,575	
Payables to Municipality (233):		
NONE		19
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	332,384	20
NONE		21
Total (Acct. 253):	332,384	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	341,363	0	536,710	0	878,073	1
Materials and Supplies	697	0	281	0	978	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	106,910	0	321,254	0	428,164	4
Customer Advances for Construction					0	5
Regulatory Liability	77,205	0	264,411	0	341,616	6
NONE					0	7
Average Net Rate Base	157,945	0	(48,674)	0	109,271	
Net Operating Income	7,656	0	2,083	0	9,739	8
Net Operating Income as a percent of						
Average Net Rate Base	4.85%	N/A	N/A	N/A	8.91%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.2	1
Electric		2
Gas		3
Sewer	1.1	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	79,292	0	271,557	0	350,849	1
Add credits during year:						
NONE	0		0		0	2
Deduct charges:						
Miscellaneous Amortization (425)	4,173	0	14,292	0	18,465	3
Other (specify):						
NONE	0		0		0	4
Balance End of Year	75,119	0	257,265	0	332,384	

FINANCIAL SECTION FOOTNOTES

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

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

Well No. 1 rehabilitation costs and pump repairs were authorized by the PSC on January 13, 2005 to be deferred and amortized over a seven year period.

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.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	67,857	66,959	1
Total Sales of Water	67,857	66,959	
Other Operating Revenues			
Forfeited Discounts (470)	368	305	2
Other Water Revenues (474)	837	930	3
Total Other Operating Revenues	1,205	1,235	
Total Operating Revenues	69,062	68,194	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	27,242	25,823	4
General Operating Expenses (680-690)	20,423	18,593	5
Total Operation and Maintenance Expenses	47,665	44,416	
Other Operating Expenses			
Depreciation Expense (403)	5,866	5,759	6
Amortization Expense (404)	0	0	7
Taxes (408)	7,875	7,810	8
Total Other Operating Expenses	13,741	13,569	
Total Operating Expenses	61,406	57,985	
NET OPERATING INCOME	7,656	10,209	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	32	117	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	32	117	
Metered Sales to General Customers (461)				
Residential	280	9,520	29,823	4
Commercial	43	2,933	8,374	5
Industrial	0	0	0	6
Total Metered Sales to General Customers (461)	323	12,453	38,197	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		23,665	8
Other Sales to Public Authorities (464)	13	2,440	5,878	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	338	14,925	67,857	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	23,665	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	23,665	
Forfeited Discounts (470):		
Customer late payment charges	368	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	368	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	837	7
Other (specify):		
NONE	0	8
Total Other Water Revenues (474)	837	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	17,157	17,404	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	3,626	3,239	3
Chemicals (630)	0	0	4
Supplies and Expenses (640)	2,159	813	5
Repairs of Water Plant (650)	3,600	3,667	6
Transportation Expenses (660)	700	700	7
Total Plant Operation and Maintenance Expenses	27,242	25,823	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	10,263	9,085	8
Office Supplies and Expenses (681)	1,453	1,273	9
Outside Services Employed (682)	2,256	1,890	10
Insurance Expense (684)	2,104	1,964	11
Employees Pensions and Benefits (686)	3,790	3,791	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	557	590	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	20,423	18,593	
Total Operation and Maintenance Expenses	47,665	44,416	

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	N/A	5,865	5,849	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	PER PSC PRESCRIBED METHOD	146	142	2
Net property tax equivalent		5,719	5,707	
Social Security	DIRECT BASED ON PAYROLL	2,098	2,026	3
PSC Remainder Assessment	BASED ON REVENUES	58	77	4
Other (specify): NONE	N/A	0	0	5
Total tax expense		7,875	7,810	

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			Rusk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.184658				3
County tax rate	mills		4.921342				4
Local tax rate	mills		1.014480				5
School tax rate	mills		8.016665				6
Voc. school tax rate	mills		1.015614				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		15.152759				10
Less: state credit	mills		1.107455				11
Net tax rate	mills		14.045304				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		1.014480				14
Combined School Tax Rate	mills		9.032279				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		10.046759				17
Total Tax Rate	mills		15.152759				18
Ratio of Local and School Tax to Total	dec.		0.663032				19
Total tax net of state credit	mills		14.045304				20
Net Local and School Tax Rate	mills		9.312481				21
Utility Plant, Jan. 1	\$	619,273	619,273				22
Materials & Supplies	\$	740	740				23
Subtotal	\$	620,013	620,013				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	620,013	620,013				26
Assessment Ratio	dec.		1.015824				27
Assessed Value	\$	629,824	629,824				28
Net Local & School Rate	mills		9.312481				29
Tax Equiv. Computed for Current Year	\$	5,865	5,865				30
Tax Equivalent per 1994 PSC Report	\$	10,966					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	5,865					32
Tax equiv. for current year (see note 6)	\$	5,865					34

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	9,162		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)	63,960		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	73,122	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	45,555		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	533		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	34,396		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	80,484	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	788		23
Total Water Treatment Plant	788	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			9,162	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)			63,960	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	73,122	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			45,555	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			533	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			34,396	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	80,484	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			788	23
Total Water Treatment Plant	0	0	788	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	100		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	20,091		26
Transmission and Distribution Mains (343)	32,906		27
Fire Mains (344)	0		28
Services (345)	38,575	4,460	29
Meters (346)	30,960		30
Hydrants (348)	53,715	12,234	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	176,347	16,694	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	1,397		36
Transportation Equipment (373)	691		37
Other General Equipment (379)	3,389		38
Other Tangible Property (390)	0		39
Total General Plant	5,477	0	
Total utility plant in service directly assignable	336,218	16,694	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	336,218	16,694	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			100 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			20,091 26
Transmission and Distribution Mains (343)			32,906 27
Fire Mains (344)			0 28
Services (345)	2,963		40,072 29
Meters (346)	225		30,735 30
Hydrants (348)	3,215		62,734 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	6,403	0	186,638
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			1,397 36
Transportation Equipment (373)			691 37
Other General Equipment (379)			3,389 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	5,477
Total utility plant in service directly assignable	6,403	0	346,509
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	6,403	0	346,509

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	234,306		27
Fire Mains (344)	0		28
Services (345)	38,572	11,235	29
Meters (346)	0		30
Hydrants (348)	5,177		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	278,055	11,235	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	278,055	11,235	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	278,055	11,235	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			234,306 27
Fire Mains (344)			0 28
Services (345)	2,962		46,845 29
Meters (346)			0 30
Hydrants (348)	310		4,867 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,272	0	286,018
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	3,272	0	286,018
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	3,272	0	286,018

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			1,748	1,748	1
February			1,448	1,448	2
March			2,200	2,200	3
April			1,752	1,752	4
May			1,802	1,802	5
June			1,723	1,723	6
July			1,988	1,988	7
August			1,880	1,880	8
September			1,778	1,778	9
October			1,632	1,632	10
November			1,562	1,562	11
December			1,621	1,621	12
Total annual pumpage	0	0	21,134	21,134	
Less: Water sold				14,925	13
Volume pumped but not sold				6,209	14
Volume sold as a percent of volume pumped				71%	15
Volume used for water production, water quality and system maintenance				1,105	16
Volume related to equipment/system malfunction				500	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				1,605	19
Volume pumped but unaccounted for				4,604	20
Percent of water lost				22%	21
If more than 25%, indicate causes:					22
Percentage of water sold was 71% this year compared to 70% in 2004 and 69% in 2003. Estimated flushing mains and operating hydrants at 360,000, freeze-up preventions at 745,000 and leaks at 500,000.					
If more than 25%, state what action has been taken to reduce water loss:					23
Not applicable.					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				88	24
Date of maximum: 3/24/2005					25
Cause of maximum:					26
Freeze-up prevention.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				40	27
Date of minimum: 1/29/2005					28
Total KWH used for pumping for the year				46,881	29
If water is purchased: Vendor Name:	Not Applicable				30
Point of Delivery:	Not Applicable				31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
228 RIVER AVENUE EAST	#1	72	8	36,824	Yes	1
635 1/2 BLACKBURN ST NORTH	#3	70	12	19,277	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#3		1
Location	228 RIVER AVE. EAST	635 1/2 N. BLACKBURN ST		2
Purpose	P	P		3
Destination	R	D		4
Pump Manufacturer	BYRON JACKSON	BOWLER		5
Year Installed	1984	1983		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	175	178		8
Pump Motor or Standby Engine Mfr	FAIRBANKS-MORSE	GENERAL ELECTRIC		9 10
Year Installed	1933	1983		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	10	10		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1936		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	125		6
Total capacity in gallons (actual)	65,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0650		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	0	0	0	0	0	1
M	D	2.000	2,548	0	0	0	2,548	2
M	D	4.000	8,209	0	0	0	8,209	3
M	D	6.000	2,672	0	0	0	2,672	4
P	D	6.000	912	0	0	0	912	5
M	D	8.000	2,300	0	0	0	2,300	6
P	D	8.000	9,489	0	0	0	9,489	7
Total Within Municipality			26,130	0	0	0	26,130	
Total Utility			26,130	0	0	0	26,130	

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	178	0	13	0	165	0	1
M	1.000	139	12	0	0	151	6	2
M	1.500	3	1	0	0	4	0	3
M	2.000	4	2	2	0	4	0	4
M	3.000	1	0	0	0	1	0	5
M	4.000	2	0	0	0	2	0	6
M	6.000	2	0	0	0	2	0	7
Total Utility		329	15	15	0	329	6	

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	299	0	5	0	294	102	1
0.750	19	0	0	0	19	0	2
1.000	8	0	0	0	8	0	3
1.250	4	0	0	0	4	0	4
1.500	2	0	0	0	2	0	5
2.000	2	0	0	0	2	0	6
3.000	3	0	0	0	3	0	7
6.000	1	0	0	0	1	0	8
Total:	338	0	5	0	333	102	

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	260	25	0	3	0	6	294	1
0.750	11	8	0	0	0	0	19	2
1.000	0	4	0	4	0	0	8	3
1.250	1	2	0	1	0	0	4	4
1.500	0	1	0	1	0	0	2	5
2.000	0	1	0	1	0	0	2	6
3.000	0	0	0	3	0	0	3	7
6.000	0	1	0	0	0	0	1	8
Total:	272	42	0	13	0	6	333	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	50	3	3		50	2
Total Fire Hydrants	50	3	3	0	50	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	50
Number of distribution system valves end of year:	66
Number of distribution valves operated during year:	40

WATER OPERATING SECTION FOOTNOTES

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

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

On March 6, 2000, the Village Board passed Resolution #2000-1 authorizing a lower amount for the tax equivalent charged to the water department. The amount to be charged is to be calculated each year using the current tax rates.

Meters (Page W-19)

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

The utility has been testing as many meters as possible over the past few years and expects to have all meters tested over the next 3 to 4 years. Additional suspect meters are tested based on consumption variances.

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. No. 1 in 2004 and No. 3 in 2005.

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

The 6" meter was tested in 2002. Meter is for mobile home court for which there was no notable changes in consumption,. Utility will test this meter when the 3" meters are tested.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	68,420	67,201	1
Total Sewage Operating Revenues	68,420	67,201	
Other Operating Revenues			
Forfeited Discounts (631)	501	432	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	5,000	5,000	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	5,501	5,432	
Total Operating Revenues	73,921	72,633	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	29,774	27,677	8
Maintenance Expenses (831-834)	992	3,191	9
Customer Accounting & Collection Expenses (840-843)	6,203	5,677	10
Administrative and General Expenses (850-857)	15,899	14,688	11
Total Operation and Maintenance Expenses	52,868	51,233	
Other Operating Expenses			
Depreciation Expense (403)	16,646	16,587	12
Amortization Expense (404)	0	0	13
Taxes (408)	2,324	2,138	14
Total Other Operating Expenses	18,970	18,725	
Total Operating Expenses	71,838	69,958	
NET OPERATING INCOME	2,083	2,675	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	4	216	746	1
Commercial Revenues	0	0	0	2
Industrial Revenues	0	0	0	3
Revenues from Public Authorities	0	0	0	4
Total Flat Rate Service to General Customers (621)	4	216	746	
Measured Service to General Customers (622)				
Residential Revenues	265	9,003	46,416	5
Commercial Revenues	43	2,905	12,687	6
Industrial Revenues	0	0	0	7
Revenues from Public Authorities	13	2,440	8,571	8
Total Measured Service to General Customers (622)	321	14,348	67,674	
Service to Public Authorities (623)	0	0	0	9
Service to Other Systems (624)	0	0	0	10
Other Sewerage Service (625)	0	0	0	11
Interdepartmental Service (626)	0	0	0	12
 Total Sewage Operating Revenues	 325	 14,564	 68,420	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 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)	
Customers Forfeited Discounts (631):		
Customer late payment charges	501	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	501	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
HEALTH BENEFIT GRANT FROM GENERAL VILLAGE	5,000	6
Total Miscellaneous Operating Revenues (635)	5,000	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER 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)	
OPERATION EXPENSES			
Supervision and Labor (820)	17,187	15,621	1
Power and Fuel for Pumping (821)	7,674	7,329	2
Power and Fuel for Aeration Equipment (822)	0	0	3
Chlorine (823)	0	0	4
Phosphorous Removal Chemicals (824)	0	0	5
Sludge Conditioning Chemicals (825)	0	0	6
Other Chemicals for Sewage Treatment (826)	0	0	7
Other Operating Supplies and Expenses (827)	4,413	4,227	8
Transportation Expenses (828)	500	500	9
Rents (829)	0	0	10
Total Operation Expenses	29,774	27,677	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	333	0	11
Maintenance of Collection System Pumping Equipment (832)	320	2,859	12
Maintenance of Treatment and Disposal Plant Equipment (833)	289	282	13
Maintenance of General Plant Structures and Equipment (834)	50	50	14
Total Maintenance Expenses	992	3,191	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	4,173	3,694	15
Flat Rate Inspections (841)	0	0	16
Meter Reading (842)	2,030	1,983	17
Uncollectible Accounts (843)	0	0	18
Total Customer Accounting & Collection Expenses	6,203	5,677	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	4,224	3,739	19
Office Supplies and Expenses (851)	1,484	1,330	20
Outside Services Employed (852)	2,256	1,890	21
Insurance Expense (853)	2,829	2,654	22
Employees Pensions and Benefits (854)	3,874	3,752	23

SEWER 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)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Regulatory Commission Expenses (855)	0	85	24
Miscellaneous General Expenses (856)	1,232	1,238	25
Rents (857)	0	0	26
Total Administrative and General Expenses	15,899	14,688	
Total Operation and Maintenance Expenses	52,868	51,233	

TAXES (ACCT. 408 - SEWER)

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)	
Social Security	DIRECT BASED ON PAYROLL	2,113	1,916	1
Local and School Tax Equivalent on Meters Charged by Water Department		146	142	2
PSC Remainder Assessment	BASED ON REVENUES	65	80	3
Other (specify): NONE	N/A	0	0	4
Total tax expense		<u>2,324</u>	<u>2,138</u>	

SEWER 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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	7,687		4
Structures and Improvements (311)	50,472		5
Service Connections, Traps, and Accessories (312)	12,883		6
Collecting Mains and Accessories (313)	118,326		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	5,528		9
Other Collecting System Equipment (316)	0		10
Total Collection System	194,896	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	30,753		13
Electric Pumping Equipment (323)	71,701		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	102,454	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	30,350		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	67,856		20
Secondary Treatment Equipment (334)	61,739		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	1,100		24
Plant Site Piping (338)	25,982		25
Flow Metering and Monitoring Equipment (339)	3,266	3,435	26

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			7,687	4
Structures and Improvements (311)			50,472	5
Service Connections, Traps, and Accessories (312)			12,883	6
Collecting Mains and Accessories (313)			118,326	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			5,528	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	194,896	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			30,753	13
Electric Pumping Equipment (323)			71,701	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	102,454	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			30,350	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			67,856	20
Secondary Treatment Equipment (334)			61,739	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			0	23
Sludge Treatment and Disposal Equipment (337)			1,100	24
Plant Site Piping (338)			25,982	25
Flow Metering and Monitoring Equipment (339)			6,701	26

SEWER 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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	925		27
Other Treatment and Disposal Plant Equipment (341)	11,313		28
Total Treatment and Disposal Plant	202,531	3,435	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	1,398		32
Transportation Equipment (373)	691		33
Other General Equipment (379)	33,023		34
Other Tangible Property (390)	0		35
Total General Plant	35,112	0	
Total utility plant in service directly assignable	534,993	3,435	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	534,993	3,435	

SEWER 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)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			925 27
Other Treatment and Disposal Plant Equipment (341)			11,313 28
Total Treatment and Disposal Plant	0	0	205,966
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			1,398 32
Transportation Equipment (373)			691 33
Other General Equipment (379)			33,023 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	35,112
Total utility plant in service directly assignable	0	0	538,428
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	538,428

**SEWER 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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	12,792		6
Collecting Mains and Accessories (313)	149,518		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	8,346		9
Other Collecting System Equipment (316)	0		10
Total Collection System	170,656	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	43,080		13
Electric Pumping Equipment (323)	25,687		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	68,767	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	45,812		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	102,422		20
Secondary Treatment Equipment (334)	85,107		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	39,216		25
Flow Metering and Monitoring Equipment (339)	0		26

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			12,792 6
Collecting Mains and Accessories (313)			149,518 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			8,346 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	170,656
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			43,080 13
Electric Pumping Equipment (323)			25,687 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	68,767
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			45,812 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			102,422 20
Secondary Treatment Equipment (334)			85,107 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			39,216 25
Flow Metering and Monitoring Equipment (339)			0 26

**SEWER 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, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	17,075		28
Total Treatment and Disposal Plant	289,632	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	4,462		34
Other Tangible Property (390)	0		35
Total General Plant	4,462	0	
Total utility plant in service directly assignable	533,517	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	533,517	0	

SEWER 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)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			17,075 28
Total Treatment and Disposal Plant	0	0	289,632
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			4,462 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	4,462
Total utility plant in service directly assignable	0	0	533,517
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	533,517

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
Sewer	4.000	313	0	0	0	313	0
Total Utility		313	0	0	0	313	0

1

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	258	0	0	0	258	1
6.000	8,204	0	0	0	8,204	2
8.000	20,801	0	0	0	20,801	3
10.000	940	0	0	0	940	4
12.000	1,010	0	0	0	1,010	5
Total Utility	31,213	0	0	0	31,213	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-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.

Maintenance of Collection System Pumping Equipment A/C #832 decreased \$2,206. Inherent nature of maintenance accounts can result in fluctuations from year to year.

Lift station repairs that were incurred in 2004 were not necessary in 2005.
