



3015 (02-02-05)

ANNUAL REPORT

OF

Name: BELLEVILLE MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 24 WEST MAIN STREET
BELLEVILLE, WI 53508

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: BELLEVILLE MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 24 WEST MAIN STREET

BELLEVILLE, WI 53508

When was utility organized? 9/15/1912

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARY H AUSTIN

Title: DEPUTY CLERK TRESURER

Office Address:

24 WEST MAIN STREET

P.O. BOX 79

BELLEVILLE, WI 53508

Telephone: (608) 424 - 3341

Fax Number: (608) 424 - 3423

E-mail Address: maustin2@charternet.com

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

Name: SARAH SCHLEEDE

Title: SENIOR ACCOUNTANT

Office Address: VIRCHOW KRAUSE & CO., LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 240 - 2310

Fax Number: (608) 249 - 8532

E-mail Address: sschleede@virchowkrause.com

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

Name: PAUL ZIEHL

Title: VILLAGE PRESIDENT

Office Address:

24 WEST MAIN STREET

P.O. BOX 79

BELLEVILLE, WI 53508

Telephone: (608) 424 - 3341

Fax Number: (608) 424 - 3423

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:

Title:

Office Address: VIRCHOW KRAUSE & CO., LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53508

Telephone: (608) 240 - 2310

Fax Number: (608) 249 - 8532

E-mail Address: sschleede@virchowkrasue.com

Date of most recent audit report: 2/2/2006

Period covered by most recent audit: 1/01/05 - 12/31/2005

Names and titles of utility management including manager or superintendent:

Name: MR JERRY BUTTS

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

24 WEST MAIN STREET
P.O. BOX 79
BELLEVILLE, WI 53508

Telephone: (608) 424 - 3666

Fax Number: (608) 424 - 3379

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- SCOTT HAYES, COMISSIONER
- DENISE HOLPIN, COMISSIONER
- CHANSE KACZMARSKI, COMISSIONER
- DEBRA KAZMAR, COMISSIONER
- SANDRA LACY, COMISSIONER
- BONNIE WILCOX, COMISSIONER
- PAUL ZIEHLI, VILLAGE PRESIDENT

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:

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:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	233,012	219,741	1
Operating Expenses:			
Operation and Maintenance Expense (401)	105,072	181,290	2
Depreciation Expense (403)	24,863	24,284	3
Amortization Expense (404)	0	0	4
Taxes (408)	38,716	34,021	5
Total Operating Expenses	168,651	239,595	
Net Operating Income	64,361	(19,854)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	64,361	(19,854)	
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)	39,913	18,900	9
Miscellaneous Nonoperating Income (421)	330,236	1,060,530	10
Total Other Income	370,149	1,079,430	
Total Income	434,510	1,059,576	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(4,617)	(4,617)	11
Other Income Deductions (426)	15,597	11,898	12
Total Miscellaneous Income Deductions	10,980	7,281	
Income Before Interest Charges	423,530	1,052,295	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	50,317	53,951	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)	1,813	2,463	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	52,130	56,414	
Net Income	371,400	995,881	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,463,799	2,467,918	19
Balance Transferred from Income (433)	371,400	995,881	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)	3,835,199	3,463,799	

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	233,012		233,012	1
Total (Acct. 400):	233,012	0	233,012	
Operation and Maintenance Expense (401):				
Derived	105,072		105,072	2
Total (Acct. 401):	105,072	0	105,072	
Depreciation Expense (403):				
Derived	24,863		24,863	3
Total (Acct. 403):	24,863	0	24,863	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	38,716		38,716	5
Total (Acct. 408):	38,716	0	38,716	
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:	64,361	0	64,361	
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 INCOME	39,913	0	39,913	10
Total (Acct. 419):	39,913	0	39,913	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		67,607	67,607	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
CONTRIBUTED PLANT - SEWER	96,702	0	96,702 12
INCOME FROM UNREGULATED SEWER OPERATIONS	78,348	0	78,348 13
CAPITAL PAID IN BY TIF	87,579	0	87,579 14
Total (Acct. 421):	262,629	67,607	330,236
TOTAL OTHER INCOME:	302,542	67,607	370,149

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(4,617)	██████████	(4,617) 15
NONE	0	0	0 16
Total (Acct. 425):	(4,617)	0	(4,617)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	15,597	15,597 17
NONE	0	0	0 18
Total (Acct. 426):	0	15,597	15,597
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(4,617)	15,597	10,980

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	50,317	██████████	50,317 19
Total (Acct. 427):	50,317	0	50,317
Amortization of Debt Discount and Expense (428):			
NONE	0	██████████	0 20
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	1,813	██████████	1,813 22
Total (Acct. 430):	1,813	0	1,813
Other Interest Expense (431):			
Derived	0	██████████	0 23
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 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	52,130	0	52,130
NET INCOME:	319,390	52,010	371,400
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,718,535	1,745,264	3,463,799 25
Total (Acct. 216):	1,718,535	1,745,264	3,463,799
Balance Transferred from Income (433):			
Derived	319,390	52,010	371,400 26
Total (Acct. 433):	319,390	52,010	371,400
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,037,925	1,797,274	3,835,199

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	233,012	0	0	0	233,012	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	233,012	0	0	0	233,012	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,238,241	2,101,535	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	402,492	357,472	2
Net Utility Plant	1,835,749	1,744,063	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	4,241,017	4,119,756	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,068,750	931,223	4
Net Nonutility Property	3,172,267	3,188,533	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	329,143	300,593	7
Total Other Property and Investments	3,501,410	3,489,126	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	894,475	786,651	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	20,729	19,399	11
Other Accounts Receivable (143)	43,164	40,241	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	8,723	7,547	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	967,091	853,838	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	6,304,250	6,087,027	

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)	725,458	725,458	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,835,199	3,463,799	23
Total Proprietary Capital	4,560,657	4,189,257	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	37,811	51,381	25
Other long-Term Debt (224)	1,566,307	1,684,078	26
Total Long-Term Debt	1,604,118	1,735,459	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	10,923	32,848	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	36,746	32,240	31
Interest Accrued (237)	8,700	9,500	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	56,369	74,588	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	83,106	87,723	36
Total Deferred Credits	83,106	87,723	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	6,304,250	6,087,027	

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	2,101,535	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	1,220,648	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	987,593	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)	30,000				7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	2,238,241	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	274,075	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	128,417	0	0	0	12
Total Accumulated Provision	402,492	0	0	0	
Net Utility Plant	1,835,749	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	244,652				244,652	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	24,863				24,863	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,560				4,560	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	29,423	0	0	0	29,423	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	274,075	0	0	0	274,075	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	112,820				112,820	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	15,597				15,597	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	15,597	0	0	0	15,597	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	128,417	0	0	0	128,417	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	4,119,756	103,441		4,223,197	1
Other (specify):					
CONSTRUCTION WORK IN PROGRESS	0	17,820		17,820	2
Total Nonutility Property (121)	4,119,756	121,261	0	4,241,017	
Less accum. prov. depr. & amort. (122)	931,223	137,527		1,068,750	3
Net Nonutility Property	3,188,533	(16,266)	0	3,172,267	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	8,723	7,547 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>8,723</u>	<u>7,547</u>

**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	725,458	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>725,458</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
GENERAL OBLIGATION NOTES	10/01/2001	10/01/2011	3.86%	27,811	1
GENERAL OBLIGATION NOTES	07/30/1996	07/30/2006	3.00%	10,000	2
Total for Account 223				37,811	
Other Long-Term Debt (224)					
CLEAN WATER FUND	07/24/1996	07/24/2016	3.00%	1,566,307	3
Total for Account 224				1,566,307	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	32,240	1
Accruals:		
Charged water department expense	38,714	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	38,714	
Taxes paid during year:		
County, state and local taxes	30,854	6
Social Security taxes	3,146	7
PSC Remainder Assessment	208	8
Other (explain):		
NONE		9
Total payments and other debits	34,208	
Balance end of year	36,746	

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
2001 GENERAL OBLIGATION NOTES	299	1,178	1,178	299	3
1996 General Obligation Notes	400	635	835	200	4
Subtotal	699	1,813	2,013	499	
Other long-Term Debt (224)					
NONE	0			0	5
CLEAN WATER FUND	8,801	50,317	50,917	8,201	6
Subtotal	8,801	50,317	50,917	8,201	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	9,500	52,130	52,930	8,700	

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):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
WWTP REPLACEMENT ACCOUNT	181,462	3
SEWER BOND REDEMPTION ACCOUNT	147,681	4
Total (Acct. 125):	329,143	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	20,729	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	20,729	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	42,320	10
Merchandising, jobbing and contract work	844	11
Other (specify):		
NONE		12
Total (Acct. 143):	43,164	
Receivables from Municipality (145):		
NONE		13
Total (Acct. 145):	0	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
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):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
Regulatory Liability	83,106 18
NONE	19
Total (Acct. 253):	83,106

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	1,186,098	0	0	0	1,186,098	1
Materials and Supplies	8,135	0	0	0	8,135	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	259,363	0	0	0	259,363	4
Customer Advances for Construction					0	5
Regulatory Liability	85,414	0	0	0	85,414	6
NONE					0	7
Average Net Rate Base	849,456	0	0	0	849,456	
Net Operating Income	64,361	0	0	0	64,361	8
Net Operating Income as a percent of						
Average Net Rate Base	7.58%	N/A	N/A	N/A	7.58%	

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	0.8	1
Electric		2
Gas		3
Sewer	1.6	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	87,723	0	0	0	87,723	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	4,617	0	0	0	4,617	3
Other (specify):						
NONE					0	4
Balance End of Year	83,106	0	0	0	83,106	

FINANCIAL SECTION FOOTNOTES

Cover Sheet (Page 0)**General footnotes****ACCOUNTANTS' COMPILATION REPORT**

Belleville Municipal Water Utility
Belleville, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Belleville Municipal Water Utility, an enterprise fund of the Village of Belleville as of December 31, 2005 and 2004, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2005 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Madison, Wisconsin
February 2, 2006

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.

143 - Sewer portion of accounts receivable.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	226,691	213,171	1
Total Sales of Water	226,691	213,171	
Other Operating Revenues			
Forfeited Discounts (470)	2,213	1,840	2
Other Water Revenues (474)	4,108	4,730	3
Total Other Operating Revenues	6,321	6,570	
Total Operating Revenues	233,012	219,741	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	57,179	137,263	4
General Operating Expenses (680-690)	47,893	44,027	5
Total Operation and Maintenance Expenses	105,072	181,290	
Other Operating Expenses			
Depreciation Expense (403)	24,863	24,284	6
Amortization Expense (404)		0	7
Taxes (408)	38,716	34,021	8
Total Other Operating Expenses	63,579	58,305	
Total Operating Expenses	168,651	239,595	
NET OPERATING INCOME	64,361	(19,854)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	790	42,181	116,354	4
Commercial	83	10,392	20,701	5
Industrial	2	418	849	6
Total Metered Sales to General Customers (461)	875	52,991	137,904	
Private Fire Protection Service (462)	8		3,672	7
Public Fire Protection Service (463)	894		75,526	8
Other Sales to Public Authorities (464)	17	6,504	9,589	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,794	59,495	226,691	

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)	75,526	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	75,526	
Forfeited Discounts (470):		
Customer late payment charges	2,213	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	2,213	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,108	7
Other (specify): NONE		8
Total Other Water Revenues (474)	4,108	

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)	24,104	23,259	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	6,226	6,770	3
Chemicals (630)	2,192	1,528	4
Supplies and Expenses (640)	7,556	5,296	5
Repairs of Water Plant (650)	11,101	94,410	6
Transportation Expenses (660)	6,000	6,000	7
Total Plant Operation and Maintenance Expenses	57,179	137,263	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	17,180	16,870	8
Office Supplies and Expenses (681)	5,664	5,094	9
Outside Services Employed (682)	7,486	4,491	10
Insurance Expense (684)	13,178	13,136	11
Employees Pensions and Benefits (686)	2,687	2,213	12
Regulatory Commission Expenses (688)	14	880	13
Miscellaneous General Expenses (689)	1,684	1,343	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	47,893	44,027	
Total Operation and Maintenance Expenses	105,072	181,290	

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		36,746	32,240	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,384	1,513	2
Net property tax equivalent		35,362	30,727	
Social Security		3,146	3,058	3
PSC Remainder Assessment		208	236	4
Other (specify): MISCELLANEOUS PROPERTY TAX			0	5
Total tax expense		38,716	34,021	

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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.219570				3
County tax rate	mills		2.944134				4
Local tax rate	mills		8.321622				5
School tax rate	mills		10.975220				6
Voc. school tax rate	mills		1.482660				7
Other tax rate - Local	mills		0.822208				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.765414				10
Less: state credit	mills		1.354817				11
Net tax rate	mills		23.410597				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.321622				14
Combined School Tax Rate	mills		12.457880				15
Other Tax Rate - Local	mills		0.822208				16
Total Local & School Tax	mills		21.601710				17
Total Tax Rate	mills		24.765414				18
Ratio of Local and School Tax to Total	dec.		0.872253				19
Total tax net of state credit	mills		23.410597				20
Net Local and School Tax Rate	mills		20.419967				21
Utility Plant, Jan. 1	\$	2,101,535	2,101,535				22
Materials & Supplies	\$	7,547	7,547				23
Subtotal	\$	2,109,082	2,109,082				24
Less: Plant Outside Limits	\$	2,670	2,670				25
Taxable Assets	\$	2,106,412	2,106,412				26
Assessment Ratio	dec.		0.854300				27
Assessed Value	\$	1,799,508	1,799,508				28
Net Local & School Rate	mills		20.419967				29
Tax Equiv. Computed for Current Year	\$	36,746	36,746				30
Tax Equivalent per 1994 PSC Report	\$	25,846					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	36,746					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)	550		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)	8,056		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	8,606	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	6,832		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	33,248		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,087		20
Total Pumping Plant	41,167	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,924		23
Total Water Treatment Plant	2,924	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)			550 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)			8,056 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	8,606
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			6,832 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			33,248 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			1,087 20
Total Pumping Plant	0	0	41,167
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			2,924 23
Total Water Treatment Plant	0	0	2,924

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)	2,926		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	48,623		26
Transmission and Distribution Mains (343)	649,790	46,413	27
Fire Mains (344)	0		28
Services (345)	118,412	1,850	29
Meters (346)	158,681	14,314	30
Hydrants (348)	97,546	6,522	31
Other Transmission and Distribution Plant (349)	48		32
Total Transmission and Distribution Plant	1,076,026	69,099	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	154		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	7,125		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	15,547		38
Other Tangible Property (390)	0		39
Total General Plant	22,826	0	
Total utility plant in service directly assignable	1,151,549	69,099	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,151,549	69,099	

**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)			2,926 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			48,623 26
Transmission and Distribution Mains (343)			696,203 27
Fire Mains (344)			0 28
Services (345)			120,262 29
Meters (346)			172,995 30
Hydrants (348)			104,068 31
Other Transmission and Distribution Plant (349)			48 32
Total Transmission and Distribution Plant	0	0	1,145,125
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			154 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			7,125 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			15,547 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	22,826
Total utility plant in service directly assignable	0	0	1,220,648
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,220,648

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)	682,738	54,143	27
Fire Mains (344)	0		28
Services (345)	139,612	7,077	29
Meters (346)	0		30
Hydrants (348)	97,636	6,387	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	919,986	67,607	
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	919,986	67,607	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	919,986	67,607	

**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)			736,881 27
Fire Mains (344)			0 28
Services (345)			146,689 29
Meters (346)			0 30
Hydrants (348)			104,023 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	987,593
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	987,593
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	987,593

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			4,985	4,985	1
February			4,405	4,405	2
March			4,844	4,844	3
April			4,796	4,796	4
May			5,780	5,780	5
June			6,675	6,675	6
July			6,879	6,879	7
August			8,836	8,836	8
September			6,217	6,217	9
October			5,019	5,019	10
November			4,653	4,653	11
December			4,992	4,992	12
Total annual pumpage	0	0	68,081	68,081	
Less: Water sold				59,495	13
Volume pumped but not sold				8,586	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				1,786	16
Volume related to equipment/system malfunction				510	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				2,296	19
Volume pumped but unaccounted for				6,290	20
Percent of water lost				9%	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.)				620	24
Date of maximum: 8/29/2005					25
Cause of maximum:					26
Filling tower - pressure relief hydrant also open - dry weather.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				116	27
Date of minimum: 4/22/2005					28
Total KWH used for pumping for the year				78,784	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
34 EAST MAIN STREET	1 BF479	317	8	396,000	Yes	1
435 SOUTH PARK STREET	2 BF480	394	8	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

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	2	3	1
Location	34 EAST MAIN STREET	435 SOUTH PARK STREET	416 SUGAR AVENUE	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	CUMMINGS	5
Year Installed	1912	1957	2005	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	OTHER	7
Actual Capacity (gpm)	275	500	80	8
Pump Motor or Standby Engine Mfr	USE	FM	CUM	9 10
Year Installed	1977	1958	2005	11
Type	ELECTRIC	ELECTRIC	DIESEL	12
Horsepower	30	50	110	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)	S		3
Year constructed	1958		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	126		6
Total capacity in gallons (actual)	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	0.750	60	0	0	0	60	1
M	D	1.000	3,999	0	0	0	3,999	2
M	D	2.000	282	0	0	0	282	3
M	D	3.000	100	0	0	0	100	4
M	D	4.000	400	0	0	0	400	5
M	D	6.000	25,908	0	0	0	25,908	6
M	D	8.000	27,391	722	0	0	28,113	7
M	D	10.000	16,100	762	0	0	16,862	8
Total Within Municipality			74,240	1,484	0	0	75,724	
Total Utility			74,240	1,484	0	0	75,724	

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	447	0	0	0	447	15	1
M	1.000	286	14	0	0	300		2
M	1.500	18	0	0	0	18		3
M	2.000	11	0	0	0	11		4
M	3.000	1	0	0	0	1		5
M	6.000	12	2	0	0	14		6
Total Utility		775	16	0	0	791	15	

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	0	0	0	0	0	0	1
0.750	902	0	0	(23)	879	25	2
1.000	31	2	0	(5)	28	0	3
1.500	16	0	0	0	16	0	4
2.000	4	0	0	0	4	0	5
3.000	2	0	0	(1)	1	0	6
Total:	955	2	0	(29)	928	25	

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	0	0	0	0	0	0	0	1
0.750	801	60	0	5	13	0	879	2
1.000	0	14	1	3	10	0	28	3
1.500	0	10	0	6	0	0	16	4
2.000	0	1	1	2	0	0	4	5
3.000	0	0	0	1	0	0	1	6
Total:	801	85	2	17	23	0	928	

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	121	4			125	2
Total Fire Hydrants	121	4	0	0	125	
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:	125
Number of distribution system valves end of year:	209
Number of distribution valves operated during year:	209

WATER OPERATING SECTION FOOTNOTES

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.

474 - This is the return on meters charged to sewer based on a 7% rate of return.

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.

- 640 - Increase in general supplies and expenses in 2005.
- 650 - In 2004 painted all well towers. 2005 spending is back to normal levels.
- 682 - Increased accounting fees including bookkeeping and some engineering fees.

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

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

Other tax rate is for lake renovations.

Note - The village is in both Dane and Green Counties. For purpose of calculating tax equivalent the Dane County rates are used since a greater portion of the village is in the county.

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.

- Additions of 762 ft were financed by TIF.
- Additions of 722 ft was financed by a developer.

Water Services (Page W-18)

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

- Additions of 13 services were financed by a developer.
- Additions of 6 services were financed by TIF.

Meters (Page W-19)

Explain all reported adjustments.

The water utility took old meters out of service and gave them to sewer to use as sewer deduct meters.

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

The reason for no meter testing is that all meters were recently replaced when a conversion was made to auto readers.

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

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	450,478	421,555	1
Total Sewage Operating Revenues	450,478	421,555	
Other Operating Revenues			
Forfeited Discounts (631)	2,655	2,460	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	2,420	1,206	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	5,075	3,666	
Total Operating Revenues	455,553	425,221	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	114,412	104,163	8
Maintenance Expenses (831-834)	43,318	51,003	9
Customer Accounting & Collection Expenses (840-843)	2,039	1,551	10
Administrative and General Expenses (850-857)	74,532	69,607	11
Total Operation and Maintenance Expenses	234,301	226,324	
Other Operating Expenses			
Depreciation Expense (403)	137,527	130,103	12
Amortization Expense (404)		0	13
Taxes (408)	5,378	4,936	14
Total Other Operating Expenses	142,905	135,039	
Total Operating Expenses	377,206	361,363	
NET OPERATING INCOME	78,347	63,858	

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	2	120	1,018	1
Commercial Revenues				2
Industrial Revenues	1	25	1,248	3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	3	145	2,266	
Measured Service to General Customers (622)				
Residential Revenues	837	40,713	339,900	5
Commercial Revenues	83	10,192	77,579	6
Industrial Revenues	2	405	2,746	7
Revenues from Public Authorities	15	3,665	27,987	8
Total Measured Service to General Customers (622)	937	54,975	448,212	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	940	55,120	450,478	

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.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	2,655	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	2,655	
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):		
NSF CHECKS, DEDUCT METERS	2,420	6
Total Miscellaneous Operating Revenues (635)	2,420	
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)	53,291	47,795	1
Power and Fuel for Pumping (821)	1,959	1,919	2
Power and Fuel for Aeration Equipment (822)	21,802	20,104	3
Chlorine (823)	1,992	2,422	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)	10,456	7,400	7
Other Operating Supplies and Expenses (827)	18,714	18,442	8
Transportation Expenses (828)	6,198	6,081	9
Rents (829)		0	10
Total Operation Expenses	114,412	104,163	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	838	256	11
Maintenance of Collection System Pumping Equipment (832)	2,648	969	12
Maintenance of Treatment and Disposal Plant Equipment (833)	39,157	48,947	13
Maintenance of General Plant Structures and Equipment (834)	675	831	14
Total Maintenance Expenses	43,318	51,003	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	2,039	1,551	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)		0	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	2,039	1,551	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	17,180	16,870	19
Office Supplies and Expenses (851)	4,496	4,137	20
Outside Services Employed (852)	11,147	6,244	21
Insurance Expense (853)	23,158	25,795	22
Employees Pensions and Benefits (854)	4,514	3,102	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	24
Miscellaneous General Expenses (856)	3,984	3,427	25
Rents (857)	10,053	10,032	26
Total Administrative and General Expenses	74,532	69,607	
 Total Operation and Maintenance Expenses	234,301	226,324	

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		3,994	3,423	1
Local and School Tax Equivalent on Meters Charged by Water Department		1,384	1,513	2
PSC Remainder Assessment			0	3
Other (specify):				
Total tax expense		5,378	4,936	

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 other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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)	116,314		6
Collecting Mains and Accessories (313)	941,279	71,154	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	73,698		9
Other Collecting System Equipment (316)	35,248	1,369	10
Total Collection System	1,166,539	72,523	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	500		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	219,737	30,918	14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	220,237	30,918	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	29,650		17
Structures and Improvements (331)	841,661		18
Preliminary Treatment Equipment (332)	246,200		19
Primary Treatment Equipment (333)	78,921		20
Secondary Treatment Equipment (334)	701,976		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	111,405		23
Sludge Treatment and Disposal Equipment (337)	249,615		24
Plant Site Piping (338)	170,619		25
Flow Metering and Monitoring Equipment (339)	27,484		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)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			116,314	6
Collecting Mains and Accessories (313)			1,012,433	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			73,698	9
Other Collecting System Equipment (316)			36,617	10
Total Collection System	0	0	1,239,062	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			500	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			250,655	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	251,155	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			29,650	17
Structures and Improvements (331)			841,661	18
Preliminary Treatment Equipment (332)			246,200	19
Primary Treatment Equipment (333)			78,921	20
Secondary Treatment Equipment (334)			701,976	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			111,405	23
Sludge Treatment and Disposal Equipment (337)			249,615	24
Plant Site Piping (338)			170,619	25
Flow Metering and Monitoring Equipment (339)			27,484	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 other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	18,529		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	2,476,060	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	18,313		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	37,992		32
Transportation Equipment (373)	107,767		33
Other General Equipment (379)	92,849		34
Other Tangible Property (390)	0		35
Total General Plant	256,921	0	
Total utility plant in service directly assignable	4,119,757	103,441	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	4,119,757	103,441	

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)			18,529 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	2,476,060
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			18,313 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			37,992 32
Transportation Equipment (373)			107,767 33
Other General Equipment (379)			92,849 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	256,921
Total utility plant in service directly assignable	0	0	4,223,198
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	4,223,198

**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 other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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)	0		6
Collecting Mains and Accessories (313)	0		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		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)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 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 other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	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)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	0	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	0	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)			0 28
Total Treatment and Disposal Plant	0	0	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)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	0
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	0

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)
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NONE

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)	
NONE						

SEWER OPERATING SECTION FOOTNOTES

NONE