



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: VILLAGE OF PALMYRA WATER UTILITY

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Principal Office: 100 W. TAFT STREET  
P.O. BOX 380  
PALMYRA, WI 53156

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For the Year Ended: DECEMBER 31, 2005

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** VILLAGE OF PALMYRA WATER UTILITY

**Utility Address:** 100 W. TAFT STREET  
P.O. BOX 380  
PALMYRA, WI 53156

**When was utility organized?** 1/1/1914

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS LAURIE L. MUELLER

**Title:** CLERK-TREASURER

**Office Address:**

100 W. TAFT STREET  
P.O. BOX 380  
PALMYRA, WI 53156

**Telephone:** (262) 495 - 8316

**Fax Number:** (262) 495 - 8775

**E-mail Address:**

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

**Name:** JAMES R FRECHETTE

**Title:** VILLAGE AUDITOR

**Office Address:** JAMES R FRECHETTE, CPA  
W339 S9511 HARVEST COURT  
MUKWONAGO, WI 53149

**Telephone:** (262) 594 - 3995

**Fax Number:** (262) 594 - 3996

**E-mail Address:** jrfcpa@wi.rr.com

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

**Name:** MR. EMIL JOHNSON

**Title:** VILLAGE PRESIDENT

**Office Address:**

317 JEFFERSON STREET  
PALMYRA, WI 53156

**Telephone:** (262) 495 - 8278

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** JAMES R FRECHETTE

**Title:** VILLAGE AUDITOR

**Office Address:** JAMES R FRECHETTE, CPA  
W339 S9511 HARVEST COURT  
MUKWONAGO, WI 53149

**Telephone:** (262) 594 - 3995

**Fax Number:** (262) 594 - 3996

**E-mail Address:** jrfdcpa@wi.rr.com

**Date of most recent audit report:** 3/17/2006

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2005

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

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**Name:** MR SCOTT HALBRUCKER

**Title:** DEPARTMENT HEAD

**Office Address:**  
100 W. TAFT STREET  
P.O. BOX 380  
PALMYRA, WI 53156

**Telephone:** (262) 495 - 4106

**Fax Number:** (262) 495 - 8775

**E-mail Address:**

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**Name of utility commission/committee:** VILLAGE BOARD

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

- SUSAN AGEN, VILLAGE TRUSTEE
- JAMES DIXON, VILLAGE TRUSTEE
- EMIL JOHNSON, VILLAGE PRESIDENT
- ALLEN TIETZ, VILLAGE TRUSTEE
- DAVID TUTTON, VILLAGE TRUSTEE
- EDWARD WALTERS, VILLAGE TRUSTEE
- KATHLEEN WEISS, VILLAGE TRUSTEE

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

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

**Date of Ordinance:**

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	351,711	342,990	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	97,563	103,050	2
Depreciation Expense (403)	55,790	55,285	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	46,793	48,499	5
<b>Total Operating Expenses</b>	<b>200,146</b>	<b>206,834</b>	
<b>Net Operating Income</b>	<b>151,565</b>	<b>136,156</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>151,565</b>	<b>136,156</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	6,882	2,869	10
Miscellaneous Nonoperating Income (421)	1,766	4,297	11
<b>Total Other Income</b>	<b>8,648</b>	<b>7,166</b>	
<b>Total Income</b>	<b>160,213</b>	<b>143,322</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(3,069)	(3,069)	12
Other Income Deductions (426)	7,144	7,057	13
<b>Total Miscellaneous Income Deductions</b>	<b>4,075</b>	<b>3,988</b>	
<b>Income Before Interest Charges</b>	<b>156,138</b>	<b>139,334</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	56,444	59,182	14
Amortization of Debt Discount and Expense (428)	2,602	2,725	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>59,046</b>	<b>61,907</b>	
<b>Net Income</b>	<b>97,092</b>	<b>77,427</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,280,776	1,203,349	20
Balance Transferred from Income (433)	97,092	77,427	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,377,868</b>	<b>1,280,776</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	351,711		351,711	1
<b>Total (Acct. 400):</b>	<b>351,711</b>	<b>0</b>	<b>351,711</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	97,563		97,563	2
<b>Total (Acct. 401-402):</b>	<b>97,563</b>	<b>0</b>	<b>97,563</b>	
<b>Depreciation Expense (403):</b>				
Derived	55,790		55,790	3
<b>Total (Acct. 403):</b>	<b>55,790</b>	<b>0</b>	<b>55,790</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	46,793		46,793	5
<b>Total (Acct. 408):</b>	<b>46,793</b>	<b>0</b>	<b>46,793</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>151,565</b>	<b>0</b>	<b>151,565</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON INVESTMENTS	6,882	0	6,882 11
<b>Total (Acct. 419):</b>	<b>6,882</b>	<b>0</b>	<b>6,882</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	1,766	1,766 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>1,766</b>	<b>1,766</b>
<b>TOTAL OTHER INCOME:</b>	<b>6,882</b>	<b>1,766</b>	<b>8,648</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(3,069)	[REDACTED]	(3,069) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(3,069)</b>	<b>0</b>	<b>(3,069)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	7,144	7,144 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>7,144</b>	<b>7,144</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(3,069)</b>	<b>7,144</b>	<b>4,075</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	56,444	[REDACTED]	56,444 18
<b>Total (Acct. 427):</b>	<b>56,444</b>	<b>0</b>	<b>56,444</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
2000 MORTGAGE REVENUE BONDS	2,602	[REDACTED]	2,602 19
<b>Total (Acct. 428):</b>	<b>2,602</b>	<b>0</b>	<b>2,602</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	[REDACTED]	0 21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>59,046</b>	<b>0</b>	<b>59,046</b>
<b>NET INCOME:</b>	<b>102,470</b>	<b>(5,378)</b>	<b>97,092</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	937,776	343,000	1,280,776 24
<b>Total (Acct. 216):</b>	<b>937,776</b>	<b>343,000</b>	<b>1,280,776</b>
<b>Balance Transferred from Income (433):</b>			
Derived	102,470	(5,378)	97,092 25
<b>Total (Acct. 433):</b>	<b>102,470</b>	<b>(5,378)</b>	<b>97,092</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,040,246</b>	<b>337,622</b>	<b>1,377,868</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	351,711	0	0	0	351,711	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>351,711</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>351,711</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	30,496		30,496	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>30,496</b>	<b>0</b>	<b>30,496</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0.7	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	2,776,350	2,766,067	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	603,036	538,087	2
<b>Net Utility Plant</b>	<b>2,173,314</b>	<b>2,227,980</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	20,417	22,422	6
Special Funds (125)	125,937	116,419	7
<b>Total Other Property and Investments</b>	<b>146,354</b>	<b>138,841</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	101,558	31,631	8
Temporary Cash Investments (132)	175,710	168,256	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	50,837	52,491	11
Other Accounts Receivable (143)	0	798	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	40,410	44,280	14
Materials and Supplies (150)	10,046	9,319	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>378,561</b>	<b>306,775</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	17,397	19,999	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>17,397</b>	<b>19,999</b>	
<b>Total Assets and Other Debits</b>	<b>2,715,626</b>	<b>2,693,595</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	255,155	255,155	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,377,868	1,280,776	23
<b>Total Proprietary Capital</b>	<b>1,633,023</b>	<b>1,535,931</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	970,000	1,025,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>970,000</b>	<b>1,025,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,158	3,317	28
Payables to Municipality (233)	47	14,119	29
Customer Deposits (235)			30
Taxes Accrued (236)	45,242	46,491	31
Interest Accrued (237)	9,250	9,722	32
Other Current and Accrued Liabilities (238)	660	700	33
<b>Total Current and Accrued Liabilities</b>	<b>57,357</b>	<b>74,349</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	55,246	58,315	36
<b>Total Deferred Credits</b>	<b>55,246</b>	<b>58,315</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>2,715,626</b>	<b>2,693,595</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	2,766,067	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,358,208	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	418,142	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>2,776,350</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	520,651	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	82,385	0	0	0	13
<b>Total Accumulated Provision</b>	<b>603,036</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,173,314</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	462,846				<b>462,846</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	55,790				<b>55,790</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,620				<b>3,620</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>59,410</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>59,410</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	1,605				<b>1,605</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>1,605</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,605</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>520,651</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>520,651</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	75,241				75,241	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	7,144				7,144	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
<b>Total credits</b>	<b>7,144</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,144</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
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
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>82,385</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>82,385</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	10,046	9,319
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>10,046</b>	<b>9,319</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2000 MORTGAGE REVENUE BONDS	2,602	428	17,397	1
<b>Total</b>			<u><u>17,397</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	255,155	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>255,155</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)	
2000 MORTGAGE REVENUE BONDS	03/01/2000	05/01/2017	5.25%	970,000	1
<b>Total Bonds (Account 221):</b>				<b>970,000</b>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	46,491	1
<b>Accruals:</b>		
Charged water department expense	46,793	2
Charged electric department expense		3
Charged sewer department expense	1,049	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>47,842</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	46,491	6
Social Security taxes	2,299	7
PSC Remainder Assessment	301	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>49,091</b>	
<b>Balance end of year</b>	<b>45,242</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
2000 MORTGAGE REVENUE BONDS	9,722	56,444	56,916	9,250	2
<b>Subtotal</b>	<b>9,722</b>	<b>56,444</b>	<b>56,916</b>	<b>9,250</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>9,722</b>	<b>56,444</b>	<b>56,916</b>	<b>9,250</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	20,417	2
<b>Total (Acct. 124):</b>	<b>20,417</b>	
<b>Special Funds (125):</b>		
BOND RESERVE FUND	118,058	3
SPECIAL REDEMPTION FUND	3,044	4
DEPRECIATION FUND	4,835	5
<b>Total (Acct. 125):</b>	<b>125,937</b>	
<b>Notes Receivable (141):</b>		
NONE		6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	50,837	7
Electric		8
Sewer (Regulated)		9
<b>Other (specify):</b>		
NONE		10
<b>Total (Acct. 142):</b>	<b>50,837</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
2005 TAX ROLL -DEL UTILITIES	1,320	14
2004 ITEMS PAID BY WATER UTILITY IN ERROR	8,189	15
BALANCE OF 2001 VILLAGE EXPENSES PAID BY UTILITY	21,538	16
2005 JOINT METER COSTS FROM SEWER UTILITY	8,068	17
2005 WATER SPECIAL ASSESSMENTS COLLECTED BY SEWER UTILITY	1,295	18
<b>Total (Acct. 145):</b>	<b>40,410</b>	
<b>Prepayments (165):</b>		
NONE		19
<b>Total (Acct. 165):</b>	<b>0</b>	

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

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

Particulars (a)		Balance End of Year (b)
<b>Extraordinary Property Losses (182):</b>		
NONE	20	
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE	21	
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
2003 AMOUNT OWED TO STORMWATER UTILITY	47	22
<b>Total (Acct. 233):</b>	<b>47</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	55,246	23
NONE		24
<b>Total (Acct. 253):</b>	<b>55,246</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	2,352,161	0	0	0	2,352,161	1
Materials and Supplies	9,682	0	0	0	9,682	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	491,748	0	0	0	491,748	4
Customer Advances for Construction					0	5
Regulatory Liability	56,780	0	0	0	56,780	6
					0	7
<b>Average Net Rate Base</b>	<b>1,813,315</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,813,315</b>	
Net Operating Income	151,565	0	0	0	151,565	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>8.36%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>8.36%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	58,315	0	0	0	58,315	1
<b>Add credits during year:</b>					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	3,069	0	0	0	3,069	3
<b>Other (specify):</b>					0	4
<b>Balance End of Year</b>	<b>55,246</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>55,246</b>	

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## FINANCIAL SECTION FOOTNOTES

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

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

Amounts are detailed in the accounts. The balances from prior to 2005 will be paid /received from the village general fund, sewer utility, and stormwater utility in 2006.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	333,454	325,507	1
<b>Total Sales of Water</b>	<b>333,454</b>	<b>325,507</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,487	1,205	2
Miscellaneous Service Revenues (471)	0	380	3
Rents from Water Property (472)	13,371	12,734	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,399	3,164	6
<b>Total Other Operating Revenues</b>	<b>18,257</b>	<b>17,483</b>	
<b>Total Operating Revenues</b>	<b>351,711</b>	<b>342,990</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	9,835	9,007	7
Pumping Expenses (620-625)	19,545	8,951	8
Water Treatment Expenses (630-635)	4,570	3,744	9
Transmission and Distribution Expenses (640-655)	21,790	36,072	10
Customer Accounts Expenses (901-904)	10,521	9,994	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	31,302	35,282	13
<b>Total Operation and Maintenance Expenses</b>	<b>97,563</b>	<b>103,050</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	55,790	55,285	14
Amortization Expense (404-407)		0	15
Taxes (408)	46,793	48,499	16
<b>Total Other Operating Expenses</b>	<b>102,583</b>	<b>103,784</b>	
<b>Total Operating Expenses</b>	<b>200,146</b>	<b>206,834</b>	
<b>NET OPERATING INCOME</b>	<b>151,565</b>	<b>136,156</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	555	35,466	126,639	4
Commercial	75	16,752	45,985	5
Industrial	6	20,028	32,682	6
<b>Total Metered Sales to General Customers (461)</b>	<b>636</b>	<b>72,246</b>	<b>205,306</b>	
Private Fire Protection Service (462)	2		3,080	7
Public Fire Protection Service (463)	1		115,315	8
Other Sales to Public Authorities (464)	16	5,003	9,753	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>655</b>	<b>77,249</b>	<b>333,454</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	115,315	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>115,315</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,487	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,487</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER RENT	13,371	8
<b>Total Rents from Water Property (472)</b>	<b>13,371</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,399	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>3,399</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	9,253	9,004	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	582	3	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>9,835</b>	<b>9,007</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	10,160	8,951	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	9,385	0	9
<b>Total Pumping Expenses</b>	<b>19,545</b>	<b>8,951</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)		0	10
Chemicals (631)	4,570	3,744	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>4,570</b>	<b>3,744</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	9,285	9,004	14
Operation Supplies and Expenses (641)	7,137	5,335	15
Maintenance of Distribution Reservoirs and Standpipes (650)	330	392	16
Maintenance of Mains (651)	3,036	5,695	17
Maintenance of Services (652)	1,862	13,792	18
Maintenance of Meters (653)	49	1,647	19
Maintenance of Hydrants (654)	91	207	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>21,790</b>	<b>36,072</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	4,198	4,091	22
Accounting and Collecting Labor (902)	5,983	5,583	23
Supplies and Expenses (903)	340	320	24
Uncollectible Accounts (904)		0	25
<b>Total Customer Accounts Expenses</b>	<b>10,521</b>	<b>9,994</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	26
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	5,976	5,584	27
Office Supplies and Expenses (921)	3,506	4,637	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	4,988	4,795	30
Property Insurance (924)	1,283	2,623	31
Injuries and Damages (925)	1,283	2,622	32
Employee Pensions and Benefits (926)	10,344	12,436	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	1,960	1,184	35
Transportation Expenses (933)	1,573	920	36
Maintenance of General Plant (935)	389	481	37
<b>Total Administrative and General Expenses</b>	<b>31,302</b>	<b>35,282</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>97,563</b>	<b>103,050</b>	

**TAXES (ACCT. 408 - WATER)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		45,242	46,491	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,049	930	2
<b>Net property tax equivalent</b>		<b>44,193</b>	<b>45,561</b>	
Social Security		2,299	2,478	3
PSC Remainder Assessment		301	460	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>46,793</b>	<b>48,499</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Jefferson				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.175901				3
County tax rate	mills		3.891926				4
Local tax rate	mills		6.027584				5
School tax rate	mills		9.050874				6
Voc. school tax rate	mills		1.098080				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>20.244365</b>				<b>10</b>
Less: state credit	mills		1.114300				11
<b>Net tax rate</b>	mills		<b>19.130065</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.027584</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.148954</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>16.176538</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>20.244365</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.799064</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>19.130065</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>15.286141</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>2,766,067</b>	2,766,067				22
Materials & Supplies	\$	<b>9,319</b>	9,319				23
<b>Subtotal</b>	\$	<b>2,775,386</b>	<b>2,775,386</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>2,775,386</b>	<b>2,775,386</b>				<b>26</b>
Assessment Ratio	dec.		1.066392				27
<b>Assessed Value</b>	\$	<b>2,959,649</b>	<b>2,959,649</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>15.286141</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>45,242</b>	<b>45,242</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	30,843					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>45,242</b>					<b>34</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	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)	51,069		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>51,069</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	900		12
Structures and Improvements (321)	86,656	6,230	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	5,663		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	68,836		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,979		20
<b>Total Pumping Plant</b>	<b>171,034</b>	<b>6,230</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,006		23
<b>Total Water Treatment Plant</b>	<b>7,006</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			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)			51,069 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>51,069</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			900 12
Structures and Improvements (321)			92,886 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			5,663 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			68,836 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			8,979 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>177,264</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			7,006 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>7,006</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	268,090		26
Transmission and Distribution Mains (343)	1,186,317		27
Fire Mains (344)	0		28
Services (345)	267,686		29
Meters (346)	128,718	7,468	30
Hydrants (348)	172,878		31
Other Transmission and Distribution Plant (349)	50		32
<b>Total Transmission and Distribution Plant</b>	<b>2,023,739</b>	<b>7,468</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	5,096		35
Computer Equipment (391.1)	8,674		36
Transportation Equipment (392)	58,867		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	20,630		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>93,267</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,346,115</b>	<b>13,698</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,346,115</b>	<b>13,698</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			268,090 26
Transmission and Distribution Mains (343)			1,186,317 27
Fire Mains (344)			0 28
Services (345)			267,686 29
Meters (346)	1,605		134,581 30
Hydrants (348)			172,878 31
Other Transmission and Distribution Plant (349)			50 32
<b>Total Transmission and Distribution Plant</b>	<b>1,605</b>	<b>0</b>	<b>2,029,602</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			5,096 35
Computer Equipment (391.1)			8,674 36
Transportation Equipment (392)			58,867 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			20,630 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>93,267</b>
<b>Total utility plant in service directly assignable</b>	<b>1,605</b>	<b>0</b>	<b>2,358,208</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>1,605</b>	<b>0</b>	<b>2,358,208</b>

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	291,171		27
Fire Mains (344)	0		28
Services (345)	82,774	1,766	29
Meters (346)	0		30
Hydrants (348)	42,431		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>416,376</b>	<b>1,766</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>416,376</b>	<b>1,766</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>416,376</b>	<b>1,766</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			291,171 27
Fire Mains (344)			0 28
Services (345)			84,540 29
Meters (346)			0 30
Hydrants (348)			42,431 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>418,142</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>418,142</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>418,142</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			7,287	7,287	1
February			6,729	6,729	2
March			7,448	7,448	3
April			10,003	10,003	4
May			8,826	8,826	5
June			10,779	10,779	6
July			10,564	10,564	7
August			11,066	11,066	8
September			10,136	10,136	9
October			10,249	10,249	10
November			8,725	8,725	11
December			8,898	8,898	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>110,710</b>	<b>110,710</b>	
Less: Water sold				77,249	13
Volume pumped but not sold				33,461	14
Volume sold as a percent of volume pumped				70%	15
Volume used for water production, water quality and system maintenance				1,970	16
Volume related to equipment/system malfunction				10,000	17
Non-utility volume NOT included in water sales				1,000	18
Total volume not sold but accounted for				12,970	19
Volume pumped but unaccounted for				20,491	20
Percent of water lost				19%	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.)				474	24
Date of maximum: 6/30/2005					25
Cause of maximum:					26
Regular usage.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				123	27
Date of minimum: 3/10/2005					28
Total KWH used for pumping for the year				154,890	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
103 JEFFERSON STREET	1	172	8	547,000	Yes	<b>1</b>
131 JEFFERSON STREET	3	90	12	648,000	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	#1	#3	1
Location	WELL #1	WELL #3	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	5
Year Installed	1923	1981	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	380	464	8
Pump Motor or Standby Engine Mfr	LAYNE NW	LAYNE NW	9 10
Year Installed	1986	1981	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	60	60	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	#2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1981		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	120		6
Total capacity in gallons (actual)	200,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
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.)	0.0000		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	2.000	0	0	0	0	0	1
M	D	4.000	20,474	0	0	0	20,474	2
M	D	6.000	10,926	0	0	0	10,926	3
P	D	6.000	432	0	0	0	432	4
M	D	8.000	2,471	0	0	0	2,471	5
P	D	8.000	12,468	0	0	0	12,468	6
P	D	12.000	16,204	0	0	0	16,204	7
P	D	24.000	0	0	0	0	0	8
<b>Total Within Municipality</b>			<b>62,975</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,975</b>	
<b>Total Utility</b>			<b>62,975</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,975</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	7	0	0	0	7		1
M	0.750	421	0	0	0	421	42	2
M	1.000	165	1	0	0	166		3
M	1.500	11	0	0	0	11		4
M	2.000	9	0	0	0	9		5
M	3.000	1	0	0	0	1		6
P	8.000	1	0	0	0	1		7
P	12.000	1	0	0	0	1		8
<b>Total Utility</b>		<b>616</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>617</b>	<b>42</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	691	70	30	0	<b>731</b>	31	1
1.000	28	3	2	0	<b>29</b>	2	2
1.250	0	0	0	0	<b>0</b>	0	3
1.500	6	0	0	0	<b>6</b>	0	4
2.000	7	0	0	0	<b>7</b>	0	5
3.000	4	0	0	0	<b>4</b>	0	6
<b>Total:</b>	<b>736</b>	<b>73</b>	<b>32</b>	<b>0</b>	<b>777</b>	<b>33</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	555	53	1	12	0	110	<b>731</b>	1
1.000	1	16	3	1	0	8	<b>29</b>	2
1.250	0	0	0	0	0	0	<b>0</b>	3
1.500	0	3	0	0	0	3	<b>6</b>	4
2.000	0	4	2	1	0	0	<b>7</b>	5
3.000	0	0	1	2	0	1	<b>4</b>	6
<b>Total:</b>	<b>556</b>	<b>76</b>	<b>7</b>	<b>16</b>	<b>0</b>	<b>122</b>	<b>777</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	114				114	2
<b>Total Fire Hydrants</b>	<b>114</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>114</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:

Number of distribution system valves end of year:

Number of distribution valves operated during year:

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## WATER OPERATING SECTION FOOTNOTES

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

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

a/c 625 Maintenance of Pumping Plant

The account in 2005 totaled \$ 9,385. This represented three payments to Layne-Northwest for maintenace and repair to well and pump.

a/c 652 Maintenance of Services

The total for 2005 was only \$1,862 as compared to \$13,792 in 2004. The amount in 2004 was very high due to many repairs and the amount in 2005 had only a few.

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### Water Services (Page W-18)

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

Water Services.

One service was added in 2005. The water lateral was installed by the utility and the actual cost of the lateral was billed back to the property owner..

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### Meters (Page W-19)

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

Meters are replaced when required. The old meters are retired.

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, tested in 2004.

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