



3015 (02-02-05)

ANNUAL REPORT

OF

Name: HOBART UTILITY DISTRICT

Principal Office: 2990 S PINE TREE RD
ONEIDA, WI 54155

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: HOBART UTILITY DISTRICT

Utility Address: 2990 S PINE TREE RD
ONEIDA, WI 54155

When was utility organized? 11/3/1997

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARY SMITH

Title: CLERK/TREASURER

Office Address:

2990 S. PINE TREE ROAD
ONEIDA, WI 54155

Telephone: (920) 869 - 1011

Fax Number: (920) 869 - 2048

E-mail Address: mary@hobart-wi.org

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

Name: THOMAS KARMAN

Title: SHAREHOLDER

Office Address: SCHENCK SC

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

Telephone: (920) 455 - 4111

Fax Number: (920) 436 - 7808

E-mail Address: tom.karman@schencksolutions.com

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

Name: JERRY PAHL

Title: CHAIRMAN, PUBLIC WORKS COMMITTEE

Office Address:

2990 S PINE TREE RD
ONEIDA, WI 54155

Telephone: (208) 869 - 1011

Fax Number: (920) 869 - 2048

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: THOMAS KARMAN

Title: SHAREHOLDER

Office Address: SHENCK SC
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111

Fax Number: (920) 436 - 7808

E-mail Address: tom.karman@schencksolutions.com

Date of most recent audit report: 1/31/2006

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

Names and titles of utility management including manager or superintendent:

Name: MR RICK KINNEY

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
2990 S. PINE TREE ROAD
ONEIDA, WI 54155

Telephone: (920) 869 - 1011

Fax Number: (920) 869 - 2048

E-mail Address: rick@hobart-wi.org

Name of utility commission/committee: Public Works Committee

Names of members of utility commission/committee:

- MR DAVE BARANCZYK, MEMBER
- MR JOHN BERGGREN, MEMBER
- MR TIM CARPENTER, MEMBER
- MR RICHARD HAPPEL, MEMBER
- MR JERRY PAHL, CHAIRMAN

Is sewer service rendered by the utility? NO

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name: VILLAGE OF ASHWAUBENON
2155 HOLMGREN WAY
GREEN BAY, WI 54305

Contact Person: MR SKEETER WATERMOLEN
Title: DIRECTOR OF WATER WORKS
Telephone: (920) 492 - 2337
Fax Number: (920) 492 - 2341

E-mail Address:

Contract/Agreement beginning-ending dates: 10/4/1996 10/4/2006

Provide a brief description of the nature of Contract Operations being provided:
AGREEMENT FOR PROVISION OF SAFE POTABLE WATER.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	587,375	558,580	1
Operating Expenses:			
Operation and Maintenance Expense (401)	198,751	189,075	2
Depreciation Expense (403)	61,914	61,609	3
Amortization Expense (404)	0	0	4
Taxes (408)	109,764	122,356	5
Total Operating Expenses	370,429	373,040	
Net Operating Income	216,946	185,540	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	216,946	185,540	
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)	85,060	89,055	9
Miscellaneous Nonoperating Income (421)	1,500	260,000	10
Total Other Income	86,560	349,055	
Total Income	303,506	534,595	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(17,662)	(17,662)	11
Other Income Deductions (426)	83,968	83,783	12
Total Miscellaneous Income Deductions	66,306	66,121	
Income Before Interest Charges	237,200	468,474	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	186,793	248,425	13
Amortization of Debt Discount and Expense (428)	7,405	7,405	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	194,198	255,830	
Net Income	43,002	212,644	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,669,892	3,457,248	19
Balance Transferred from Income (433)	43,002	212,644	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	23,174	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)	3,689,720	3,669,892	

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	587,375		587,375	1
Total (Acct. 400):	587,375	0	587,375	
Operation and Maintenance Expense (401):				
Derived	198,751		198,751	2
Total (Acct. 401):	198,751	0	198,751	
Depreciation Expense (403):				
Derived	61,914		61,914	3
Total (Acct. 403):	61,914	0	61,914	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	109,764		109,764	5
Total (Acct. 408):	109,764	0	109,764	
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:	216,946	0	216,946	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON SPECIAL ASSESSMENTS	68,967	0	68,967	10
INTEREST ON ACCOUNTS	16,093	0	16,093	11
Total (Acct. 419):	85,060	0	85,060	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	█	1,500	1,500 12
NONE	0	0	0 13
Total (Acct. 421):	0	1,500	1,500
TOTAL OTHER INCOME:	85,060	1,500	86,560

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(17,662)	█	(17,662) 14
NONE	0	0	0 15
Total (Acct. 425):	(17,662)	0	(17,662)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	█	83,968	83,968 16
NONE	0	0	0 17
Total (Acct. 426):	0	83,968	83,968
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(17,662)	83,968	66,306

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	186,793	█	186,793 18
Total (Acct. 427):	186,793	0	186,793
Amortization of Debt Discount and Expense (428):			
AMMORTIZATION OF BAN ISSUANCE COSTS	7,405	█	7,405 19
Total (Acct. 428):	7,405	0	7,405
Amortization of Premium on Debt--Cr. (429):			
NONE	0	█	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	█	0 21
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	█	0 22
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 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	194,198	0	194,198
NET INCOME:	125,470	(82,468)	43,002
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(891,446)	4,561,338	3,669,892 24
Total (Acct. 216):	(891,446)	4,561,338	3,669,892
Balance Transferred from Income (433):			
Derived	125,470	(82,468)	43,002 25
Total (Acct. 433):	125,470	(82,468)	43,002
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
2004 AUDIT ADJUSTMENTS TO OPERATING REVENUES	14,972	0	14,972 27
2004 AUDIT ADJUSTMENTS TO OPERATING EXPENSES	69	0	69 28
2004 AUDIT ADJUSTMENTS TO INTEREST INCOME	(5,073)	0	(5,073) 29
2004 AUDIT ADJUSTMENTS TO INTEREST EXPENSE	13,206	0	13,206 30
Total (Acct. 435)--Debit:	23,174	0	23,174
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(789,150)	4,478,870	3,689,720

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	587,375	0	0	0	587,375	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	587,375	0	0	0	587,375	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,813,026	7,801,134	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	983,846	835,329	2
Net Utility Plant	6,829,180	6,965,805	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	841,798	1,257,205	6
Special Funds (125)	0	1,116,812	7
Total Other Property and Investments	841,798	2,374,017	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,157,717		8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	67,201	35,204	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	13,171	0	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,238,089	35,204	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	105,508	112,913	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	105,508	112,913	
Total Assets and Other Debits	9,014,575	9,487,939	

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)	180,272	180,272	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,689,720	3,669,892	23
Total Proprietary Capital	3,869,992	3,850,164	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	4,785,535	5,285,017	26
Total Long-Term Debt	4,785,535	5,285,017	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,274	425	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	29,428	16,756	32
Other Current and Accrued Liabilities (238)	10,431		33
Total Current and Accrued Liabilities	41,133	17,181	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	317,915	335,577	36
Total Deferred Credits	317,915	335,577	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	9,014,575	9,487,939	

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	7,801,134	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)	2,642,145	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	5,081,476	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	89,405				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	7,813,026	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)	381,222	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	602,624	0	0	0	12
Total Accumulated Provision	983,846	0	0	0	
Net Utility Plant	6,829,180	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)	315,773				315,773	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	61,914				61,914	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,535				3,535	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	65,449	0	0	0	65,449	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)	381,222	0	0	0	381,222	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)	519,556				519,556	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	83,968				83,968	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	83,968	0	0	0	83,968	16
Debits during year						17
Book cost of plant retired	900				900	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	900	0	0	0	900	25
Balance end of year (110.1)	602,624	0	0	0	602,624	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	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		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					0	0

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

**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)				
Note Anticipation Note	5,560	428	77,833	1
REVENUE BOND ANTICIPATION NOTE	1,845	428	27,675	2
Total			105,508	
Unamortized premium on debt (251)				
NONE				3
Total			0	

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	180,272	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>180,272</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)	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	06/28/2001	03/28/2006	4.80%	20,501	1
GENERAL OBLIGATION BOND ANTICIPATION NOT	11/01/2004	06/01/2009	3.75%	4,765,034	2
Total for Account 224				<u>4,785,535</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	109,764	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>109,764</u>	
Taxes paid during year:		
County, state and local taxes	103,873	6
Social Security taxes	5,362	7
PSC Remainder Assessment	529	8
Other (explain):		
NONE		9
Total payments and other debits	<u>109,764</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
2004 NOTE ANTICIPATION NOTE	0	185,570	156,959	28,611	3
2000 NOTE ANTICIPATION NOTE	5,611	0	5,611	0	4
2001 NOTE ANTICIPATION NOTE	9,550	0	9,550	0	5
2001 STATE TRUST FUND LOAN	1,595	1,223	2,001	817	6
Subtotal	16,756	186,793	174,121	29,428	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	16,756	186,793	174,121	29,428	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	726,610	2
DEFERRED SPECIAL ASSESSMENTS	115,188	3
Total (Acct. 124):	841,798	
Special Funds (125):		
NONE		4
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	67,201	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	67,201	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT CHARGES PLACED ON TAX ROLL	13,171	13
Total (Acct. 145):	13,171	
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	317,915	18
NONE		19
Total (Acct. 253):	317,915	

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)	2,636,499	0	0	0	2,636,499	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	348,497	0	0	0	348,497	4
Customer Advances for Construction					0	5
Regulatory Liability	326,746	0	0	0	326,746	6
NONE					0	7
Average Net Rate Base	1,961,256	0	0	0	1,961,256	
Net Operating Income	216,946	0	0	0	216,946	8
Net Operating Income as a percent of						
Average Net Rate Base	11.06%	N/A	N/A	N/A	11.06%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.8	1
Electric		2
Gas		3
Sewer		4

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	335,577	0	0	0	335,577	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	17,662	0	0	0	17,662	3
Other (specify):						
NONE					0	4
Balance End of Year	317,915	0	0	0	317,915	

FINANCIAL SECTION FOOTNOTES

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.

Account #145 - Receivable from Municipality - Balance represents delinquent customer charges placed on the tax roll for collection.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	571,503	524,806	1
Total Sales of Water	571,503	524,806	
Other Operating Revenues			
Forfeited Discounts (470)	3,374	852	2
Other Water Revenues (474)	12,498	32,922	3
Total Other Operating Revenues	15,872	33,774	
Total Operating Revenues	587,375	558,580	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	142,853	109,636	4
General Operating Expenses (680-690)	55,898	79,439	5
Total Operation and Maintenance Expenses	198,751	189,075	
Other Operating Expenses			
Depreciation Expense (403)	61,914	61,609	6
Amortization Expense (404)		0	7
Taxes (408)	109,764	122,356	8
Total Other Operating Expenses	171,678	183,965	
Total Operating Expenses	370,429	373,040	
NET OPERATING INCOME	216,946	185,540	

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	903	79,843	344,765	4
Commercial	52	4,918	17,669	5
Industrial	0		0	6
Total Metered Sales to General Customers (461)	955	84,761	362,434	
Private Fire Protection Service (462)	3		4,168	7
Public Fire Protection Service (463)	1		203,434	8
Other Sales to Public Authorities (464)	1	3,300	1,467	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	960	88,061	571,503	

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)	203,434	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)	203,434	
Forfeited Discounts (470):		
Customer late payment charges	3,374	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,374	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,835	7
Other (specify):		
INSPECTION FEES	1,175	8
WATER TESTING	740	9
WELL OPERATION PERMITS	3,000	10
OTHER SERVICE REVENUES	4,748	11
Total Other Water Revenues (474)	12,498	

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)	67,358	42,857	1
Purchased Water (610)	16,117	13,077	2
Fuel or Power Purchased for Pumping (620)	29,205	23,529	3
Chemicals (630)	11,195	8,685	4
Supplies and Expenses (640)	13,311	8,590	5
Repairs of Water Plant (650)	5,555	12,431	6
Transportation Expenses (660)	112	467	7
Total Plant Operation and Maintenance Expenses	142,853	109,636	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	18,864	18,037	8
Office Supplies and Expenses (681)	4,593	3,111	9
Outside Services Employed (682)	5,858	20,146	10
Insurance Expense (684)	0	3,000	11
Employees Pensions and Benefits (686)	25,866	34,954	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	717	191	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	55,898	79,439	
Total Operation and Maintenance Expenses	198,751	189,075	

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		104,698	117,236	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		825	845	2
Net property tax equivalent		103,873	116,391	
Social Security		5,362	5,269	3
PSC Remainder Assessment		529	696	4
Other (specify): NONE			0	5
Total tax expense		109,764	122,356	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.228126				3
County tax rate	mills		5.636538				4
Local tax rate	mills		4.913674				5
School tax rate	mills		10.734503				6
Voc. school tax rate	mills		1.822687				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.335528				10
Less: state credit	mills		1.533108				11
Net tax rate	mills		21.802420				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.913674				14
Combined School Tax Rate	mills		12.557190				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.470864				17
Total Tax Rate	mills		23.335528				18
Ratio of Local and School Tax to Total	dec.		0.748681				19
Total tax net of state credit	mills		21.802420				20
Net Local and School Tax Rate	mills		16.323055				21
Utility Plant, Jan. 1	\$	7,801,134	7,801,134				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	7,801,134	7,801,134				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	7,801,134	7,801,134				26
Assessment Ratio	dec.		0.822200				27
Assessed Value	\$	6,414,092	6,414,092				28
Net Local & School Rate	mills		16.323055				29
Tax Equiv. Computed for Current Year	\$	104,698	104,698				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	104,698					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)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	8,936		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	319,807		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	75		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	328,818	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	240,105		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	265,920		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,575		20
Total Pumping Plant	513,600	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 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)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			8,936 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			319,807 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			75 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	328,818
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			240,105 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			265,920 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			7,575 20
Total Pumping Plant	0	0	513,600
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 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)	0		24
Structures and Improvements (341)	22,926		25
Distribution Reservoirs and Standpipes (342)	555,657		26
Transmission and Distribution Mains (343)	810,888		27
Fire Mains (344)	0		28
Services (345)	179,665		29
Meters (346)	122,908	11,292	30
Hydrants (348)	96,391		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,788,435	11,292	
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	2,630,853	11,292	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,630,853	11,292	

**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)			0 24
Structures and Improvements (341)			22,926 25
Distribution Reservoirs and Standpipes (342)			555,657 26
Transmission and Distribution Mains (343)			810,888 27
Fire Mains (344)			0 28
Services (345)			179,665 29
Meters (346)			134,200 30
Hydrants (348)			96,391 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,799,727
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	2,642,145
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	2,642,145

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)	3,756,282		27
Fire Mains (344)	0		28
Services (345)	865,466	1,500	29
Meters (346)	0		30
Hydrants (348)	459,128		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,080,876	1,500	
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	5,080,876	1,500	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	5,080,876	1,500	

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)			3,756,282 27
Fire Mains (344)			0 28
Services (345)	900		866,066 29
Meters (346)			0 30
Hydrants (348)			459,128 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	900	0	5,081,476
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	900	0	5,081,476
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	900	0	5,081,476

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	721		5,288	6,009	1
February	665		5,268	5,933	2
March	732		5,118	5,850	3
April	737		4,959	5,696	4
May	1,050		7,960	9,010	5
June	1,166		9,610	10,776	6
July	1,735		13,418	15,153	7
August	1,314		10,710	12,024	8
September	893		6,893	7,786	9
October	1,019		5,957	6,976	10
November	779		4,588	5,367	11
December	826		5,115	5,941	12
Total annual pumpage	11,637	0	84,884	96,521	
Less: Water sold				88,061	13
Volume pumped but not sold				8,460	14
Volume sold as a percent of volume pumped				91%	15
Volume used for water production, water quality and system maintenance				4,800	16
Volume related to equipment/system malfunction				715	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				5,515	19
Volume pumped but unaccounted for				2,945	20
Percent of water lost				3%	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.)				895	24
Date of maximum: 5/2/2005					25
Cause of maximum:					26
Hydrant Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				96	27
Date of minimum: 3/29/2005					28
Total KWH used for pumping for the year				241,145	29
If water is purchased: Vendor Name: ASHWAUBENON WATER DEPARTMENT					30
Point of Delivery: 1680 E ADAM DRIVE					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)	
1229 PLEASANT VALLER DR	1	860	12	1,440	Yes	1

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	6349-805-5833M			1
Location	1229 PLEASANT VALLEY			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	GOULDS PUMP INC.			5
Year Installed	1998			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,000			8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC/CAT.			9 10
Year Installed	1998			11
Type	ELECTRIC			12
Horsepower	200			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1998		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	105		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.)	1.4400		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	6.000	11,609	0	0	0	11,609	1
P	D	8.000	96,587	0	0	0	96,587	2
P	D	10.000	6,946	0	0	0	6,946	3
P	D	12.000	49,913	0	0	0	49,913	4
P	D	16.000	10,778	0	0	0	10,778	5
Total Within Municipality			175,833	0	0	0	175,833	
Total Utility			175,833	0	0	0	175,833	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	1.000	809	0	1	0	808	209	1
P	1.500	58	1	0	0	59	2	2
P	2.000	44	0	0	0	44	18	3
P	6.000	5	0	0	0	5	0	4
P	8.000	2	0	0	0	2	1	5
Total Utility		918	1	1	0	918	230	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	889	16	0	0	905	0	1
1.000	60	3	0	0	63	0	2
1.500	9	0	0	0	9	0	3
2.000	1	0	0	0	1	0	4
3.000	4	0	0	0	4	0	5
Total:	963	19	0	0	982	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	867	30	0	0	0	8	905	1
1.000	32	9	0	0	0	22	63	2
1.500	1	8	0	0	0	0	9	3
2.000	0	1	0	0	0	0	1	4
3.000	0	0	0	1	0	3	4	5
Total:	900	48	0	1	0	33	982	

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	342				342	2
Total Fire Hydrants	342	0	0	0	342	
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:	684
Number of distribution system valves end of year:	372
Number of distribution valves operated during year:	125

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.

Done

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.

Repairs of Water Plant (650) - Balance decreased due to less repairs required in 2005.

Salaries & Wages (600) - Balance increased due to more hours spent on water operations by Village personnel compared to the previous year.

Supplies & Expenses (640) - Balance decreased due to more supplies being used compared to previous year.

Outside Services Employed (682) - Balance decreased due to decrease in need for outside services compared to previous year.

Meters (Page W-19)

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

The utility currently tests meters based upon complaints. The utility is in the process of developing a schedule to start testing all meters every ten years.

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

All utility meters were installed since 1997. The utility presently tests meters based upon complaints. The utility is in the process of developing a schedule to start testing all meters every ten years.

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
