



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: MOUNT HOREB WATER & SEWER MUNICIPAL UTILITY

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Principal Office: 138 E. MAIN STREET  
MT. HOREB, WI 53572

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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**

**Exact Utility Name:** MOUNT HOREB WATER & SEWER MUNICIPAL UTILITY

**Utility Address:** 138 E. MAIN STREET  
MT. HOREB, WI 53572

**When was utility organized?** 12/1/1953

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS CAROL PETERSON

**Title:** HEAD UTILITY CLERK

**Office Address:**

138 E MAIN STREET  
MT. HOREB, WI 53572

**Telephone:** (608) 437 - 3084

**Fax Number:** (608) 437 - 3190

**E-mail Address:** carolp@mhtc.net

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

**Name:** AARON WORTHMAN

**Title:** MANAGER

**Office Address:** VIRCHOW KRAUSE & COMPANY

10 TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707

**Telephone:** (608) 249 - 2412 EXT

**Fax Number:** (608) 249 - 8532

**E-mail Address:** aworthman@virchowkrause.com

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

**Name:** JOHN TEMBY

**Title:** PRESIDENT

**Office Address:**

138 EAST MAIN STREET  
MT. HOREB, WI 53572

**Telephone:** (608) 437 - 3084

**Fax Number:** (608) 437 - 3190

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** VIRCHOW KRAUSE & COMPANY

**Title:**

**Office Address:**

10 TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707

**Telephone:** (608) 249 - 2346 EXT

**Fax Number:** (608) 249 - 8532

**E-mail Address:** jandres@virchowkrause.com

**Date of most recent audit report:** 2/8/2006

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

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

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**Name:** DAVID HERFEL

**Title:** WATER AND ELECTRIC SUPERINTENDENT

**Office Address:**

138 E MAIN STREET  
MT. HOREB, WI 53572

**Telephone:** (608) 437 - 3300

**Fax Number:** (608) 437 - 3190

**E-mail Address:** mhwdh@mhtc.net

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**Name of utility commission/committee:** MT.HOREB WATER AND SEWER UTILITY

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

- MR JIM BUECHNER
  - MR ED GLOVER, SECRETARY
  - MR CURT GULLICK
  - MR PHIL HALVERSON
  - MS JUDY STEINHAUER
  - MR JOHN TEMBY, COMMISSION PRESIDENT
  - MR JOHN ZIMMEL
- 

**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)	683,339	600,727	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	322,215	352,913	2
Depreciation Expense (403)	68,665	62,900	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	121,765	100,458	5
<b>Total Operating Expenses</b>	<b>512,645</b>	<b>516,271</b>	
<b>Net Operating Income</b>	<b>170,694</b>	<b>84,456</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>170,694</b>	<b>84,456</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	69,155	122,015	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	54,123	40,261	10
Miscellaneous Nonoperating Income (421)	852,540	2,844,647	11
<b>Total Other Income</b>	<b>975,818</b>	<b>3,006,923</b>	
<b>Total Income</b>	<b>1,146,512</b>	<b>3,091,379</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(22,112)	(22,112)	12
Other Income Deductions (426)	56,852	47,915	13
<b>Total Miscellaneous Income Deductions</b>	<b>34,740</b>	<b>25,803</b>	
<b>Income Before Interest Charges</b>	<b>1,111,772</b>	<b>3,065,576</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	67,933	55,718	14
Amortization of Debt Discount and Expense (428)	2,125	2,478	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	14,999	38,994	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>85,057</b>	<b>97,190</b>	
<b>Net Income</b>	<b>1,026,715</b>	<b>2,968,386</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	13,939,935	10,986,137	20
Balance Transferred from Income (433)	1,026,715	2,968,386	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	14,588	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>14,966,650</b>	<b>13,939,935</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	683,339		683,339	1
<b>Total (Acct. 400):</b>	<b>683,339</b>	<b>0</b>	<b>683,339</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	322,215		322,215	2
<b>Total (Acct. 401-402):</b>	<b>322,215</b>	<b>0</b>	<b>322,215</b>	
<b>Depreciation Expense (403):</b>				
Derived	68,665		68,665	3
<b>Total (Acct. 403):</b>	<b>68,665</b>	<b>0</b>	<b>68,665</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	121,765		121,765	5
<b>Total (Acct. 408):</b>	<b>121,765</b>	<b>0</b>	<b>121,765</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>170,694</b>	<b>0</b>	<b>170,694</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>				
OPERATING INCOME FROM NON-REGULATED SEWER U	69,155		69,155	9
<b>Total (Acct. 417):</b>	<b>69,155</b>	<b>0</b>	<b>69,155</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 INCOME	54,123	0	54,123 11
<b>Total (Acct. 419):</b>	<b>54,123</b>	<b>0</b>	<b>54,123</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water			0 12
CONTRIBUTIONS	0	852,540	852,540 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>852,540</b>	<b>852,540</b>
<b>TOTAL OTHER INCOME:</b>	<b>123,278</b>	<b>852,540</b>	<b>975,818</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(22,112)		(22,112) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(22,112)</b>	<b>0</b>	<b>(22,112)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		56,852	56,852 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>56,852</b>	<b>56,852</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(22,112)</b>	<b>56,852</b>	<b>34,740</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	67,933		67,933 18
<b>Total (Acct. 427):</b>	<b>67,933</b>	<b>0</b>	<b>67,933</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT ISSUANCE COSTS	2,125		2,125 19
<b>Total (Acct. 428):</b>	<b>2,125</b>	<b>0</b>	<b>2,125</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		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	14,999		14,999 21
<b>Total (Acct. 430):</b>	<b>14,999</b>	<b>0</b>	<b>14,999</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>85,057</b>	<b>0</b>	<b>85,057</b>
<b>NET INCOME:</b>	<b>231,027</b>	<b>795,688</b>	<b>1,026,715</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	3,035,763	10,904,172	13,939,935 24
<b>Total (Acct. 216):</b>	<b>3,035,763</b>	<b>10,904,172</b>	<b>13,939,935</b>
<b>Balance Transferred from Income (433):</b>			
Derived	231,027	795,688	1,026,715 25
<b>Total (Acct. 433):</b>	<b>231,027</b>	<b>795,688</b>	<b>1,026,715</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>3,266,790</b>	<b>11,699,860</b>	<b>14,966,650</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>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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	683,339	0	0	0	683,339	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> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>683,339</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>683,339</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	109,864		109,864	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	223,685		223,685	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	11,358		11,358	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>344,907</b>	<b>0</b>	<b>344,907</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	2	1
Electric		2
Gas		3
Sewer	5	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)	7,922,570	7,148,962	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,658,477	1,538,840	2
<b>Net Utility Plant</b>	<b>6,264,093</b>	<b>5,610,122</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	15,137,065	13,562,628	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	4,168,667	3,827,909	4
<b>Net Nonutility Property</b>	<b>10,968,398</b>	<b>9,734,719</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	1,088,292	975,772	7
<b>Total Other Property and Investments</b>	<b>12,056,690</b>	<b>10,710,491</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,232,484	1,572,482	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	44,721	37,416	11
Other Accounts Receivable (143)	117,212	96,312	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	430,967	185,475	14
Materials and Supplies (150)	8,029	7,256	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	1,875	1,397	17
<b>Total Current and Accrued Assets</b>	<b>1,835,288</b>	<b>1,900,338</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	5,471	7,597	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	65,038	35,107	20
<b>Total Deferred Debits</b>	<b>70,509</b>	<b>42,704</b>	
<b>Total Assets and Other Debits</b>	<b>20,226,580</b>	<b>18,263,655</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)	2,248,863	823,796	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	14,966,650	13,939,935	23
<b>Total Proprietary Capital</b>	<b>17,215,513</b>	<b>14,763,731</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,754,176	2,017,743	24
Advances from Municipality (223)	507,610	600,281	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>2,261,786</b>	<b>2,618,024</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	79,671	218,298	28
Payables to Municipality (233)	70,255	54,857	29
Customer Deposits (235)	10,000	10,000	30
Taxes Accrued (236)	114,845	93,225	31
Interest Accrued (237)	29,000	33,400	32
Other Current and Accrued Liabilities (238)	2,000	7,970	33
<b>Total Current and Accrued Liabilities</b>	<b>305,771</b>	<b>417,750</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	398,021	420,133	36
<b>Total Deferred Credits</b>	<b>398,021</b>	<b>420,133</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	45,489	44,017	39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>45,489</b>	<b>44,017</b>	
<b>Total Liabilities and Other Credits</b>	<b>20,226,580</b>	<b>18,263,655</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	7,148,962	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)	3,076,305	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,846,265	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>7,922,570</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)	1,073,653	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	584,824	0	0	0	13
<b>Total Accumulated Provision</b>	<b>1,658,477</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>6,264,093</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>	1,011,109				<b>1,011,109</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	68,665				<b>68,665</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	8,251				<b>8,251</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>76,916</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>76,916</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	13,170				<b>13,170</b>	<b>18</b>
Cost of removal	1,202				<b>1,202</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>14,372</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,372</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>1,073,653</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,073,653</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>	527,731				<b>527,731</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	56,852				<b>56,852</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	241				<b>241</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>57,093</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57,093</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>584,824</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>584,824</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	13,562,628	1,813,774	239,337	15,137,065	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>13,562,628</b>	<b>1,813,774</b>	<b>239,337</b>	<b>15,137,065</b>	
Less accum. prov. depr. & amort. (122)	3,827,909	391,228	50,470	4,168,667	3
<b>Net Nonutility Property</b>	<b>9,734,719</b>	<b>1,422,546</b>	<b>188,867</b>	<b>10,968,398</b>	

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel for generation					0	0
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	8,029	7,256
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>8,029</b>	<b>7,256</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>				
2001 REVENUE REFUNDING BONDS	2,125	428	5,471	1
<b>Total</b>			<u><u>5,471</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.

Particulars (a)	Amount (b)	
Balance first of year	823,796	1
<b>Changes during year (explain):</b>		
TIF FINANCED PLANT ADDITIONS	1,425,067	2
<b>Balance end of year</b>	<b><u>2,248,863</u></b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1991 CLEAN WATER FUND	05/01/1991	05/01/2011	2.98%	831,948	<b>1</b>
1993 Clean Water Fund	03/10/1993	05/01/2012	4.03%	482,228	<b>2</b>
2001 REVENUE REFUNDING BONDS	06/01/2001	05/01/2011	4.25%	440,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>1,754,176</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.

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)	
<b>Advances (223)</b>					
State Trust Fund Loan	03/15/1997	03/15/2006	3.00%	16,743	<b>1</b>
2002 STATE TRUST FUND LOAN	03/15/2002	03/15/2012	2.75%	490,867	<b>2</b>
<b>Total for Account 223</b>				<b>507,610</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	93,225	1
<b>Accruals:</b>		
Charged water department expense	121,765	2
Charged electric department expense		3
Charged sewer department expense	2,519	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>124,284</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	93,225	6
Social Security taxes	9,188	7
PSC Remainder Assessment	251	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>102,664</b>	
<b>Balance end of year</b>	<b>114,845</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
1991 CWF loan	4,800	25,989	26,689	4,100	2
1993 CWF loan	3,600	20,236	20,636	3,200	3
2001 REVENUE REFUNDING BONDS	3,400	21,708	21,708	3,400	4
<b>Subtotal</b>	<b>11,800</b>	<b>67,933</b>	<b>69,033</b>	<b>10,700</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
STATE TRUST FUND LOAN	4,900	(1,489)	2,011	1,400	6
2002 STATE TRUST FUND LOAN	16,700	16,488	16,288	16,900	7
<b>Subtotal</b>	<b>21,600</b>	<b>14,999</b>	<b>18,299</b>	<b>18,300</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>33,400</b>	<b>82,932</b>	<b>87,332</b>	<b>29,000</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>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
IMPACT FEE ACCOUNT	118,731	3
REDEMPTION ACCOUNT	224,935	4
DEPRECIATION ACCOUNT	486,361	5
RESERVE ACCOUNT	104,614	6
REPLACEMENT	153,651	7
<b>Total (Acct. 125):</b>	<b>1,088,292</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	44,721	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>44,721</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	117,212	13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>117,212</b>	
<b>Receivables from Municipality (145):</b>		
PUBLIC FIRE PROTECTION	186,917	16
RECEIVABLE FROM ELECTRIC FOR DEC. PURCHASED POWER BILL	244,050	17
<b>Total (Acct. 145):</b>	<b>430,967</b>	
<b>Prepayments (165):</b>		
NONE		18
<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		19
<b>Total (Acct. 182):</b>	0	
<b>Other Deferred Debits (183):</b>		
PRELIMINARY SURVEY AND INVESTIGATION	65,038	20
<b>Total (Acct. 183):</b>	65,038	
<b>Payables to Municipality (233):</b>		
PAYABLE TO ELECTRIC	4,706	21
ACCRUED PAYROLL	65,549	22
<b>Total (Acct. 233):</b>	70,255	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	398,021	23
NONE		24
<b>Total (Acct. 253):</b>	398,021	

**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)	2,740,065	0	0	0	2,740,065	1
Materials and Supplies	7,642	0	0	0	7,642	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	1,042,381	0	0	0	1,042,381	4
Customer Advances for Construction					0	5
Regulatory Liability	409,077	0	0	0	409,077	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,296,249</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,296,249</b>	
Net Operating Income	170,694	0	0	0	170,694	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>13.17%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>13.17%</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	420,133	0	0	0	420,133	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	22,112	0	0	0	22,112	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>398,021</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>398,021</b>	

### FINANCIAL SECTION FOOTNOTES

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

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

This amount represents costs incurred for a well siting investigation that is still in the planning phase.

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.

Done.

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#### Signature Page (Page ii)

##### General footnotes

ACCOUNTANTS' COMPILATION REPORT

Mount Horeb Water and Sewer Utility  
Mount Horeb, Wisconsin

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

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

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

Madison, Wisconsin  
February 8, 2006

**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)	627,977	571,179	1
<b>Total Sales of Water</b>	<b>627,977</b>	<b>571,179</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	2,410	2,094	2
Miscellaneous Service Revenues (471)	4,635	2,464	3
Rents from Water Property (472)	41,213	18,359	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	7,104	6,631	6
<b>Total Other Operating Revenues</b>	<b>55,362</b>	<b>29,548</b>	
<b>Total Operating Revenues</b>	<b>683,339</b>	<b>600,727</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	78,525	68,510	8
Water Treatment Expenses (630-635)	24,916	19,408	9
Transmission and Distribution Expenses (640-655)	78,409	110,648	10
Customer Accounts Expenses (901-904)	29,791	26,235	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	110,574	128,112	13
<b>Total Operation and Maintenance Expenses</b>	<b>322,215</b>	<b>352,913</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	68,665	62,900	14
Amortization Expense (404-407)		0	15
Taxes (408)	121,765	100,458	16
<b>Total Other Operating Expenses</b>	<b>190,430</b>	<b>163,358</b>	
<b>Total Operating Expenses</b>	<b>512,645</b>	<b>516,271</b>	
<b>NET OPERATING INCOME</b>	<b>170,694</b>	<b>84,456</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	12	1,343	3,485	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>12</b>	<b>1,343</b>	<b>3,485</b>	
Metered Sales to General Customers (461)				
Residential	2,860	133,341	361,576	4
Commercial	167	24,063	54,364	5
Industrial	4	187	560	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,031</b>	<b>157,591</b>	<b>416,500</b>	
Private Fire Protection Service (462)	11		5,134	7
Public Fire Protection Service (463)	1		186,124	8
Other Sales to Public Authorities (464)	31	7,047	16,734	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>3,086</b>	 <b>165,981</b>	 <b>627,977</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)	186,124	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>186,124</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,410	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,410</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS	4,635	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>4,635</b>	
<b>Rents from Water Property (472):</b>		
VERIZON LEASE	19,613	8
SPRINT NEXTEL LEASE	21,600	9
<b>Total Rents from Water Property (472)</b>	<b>41,213</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		10
<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	7,104	11
<b>Other (specify):</b>		
NONE		12
<b>Total Other Water Revenues (474)</b>	<b>7,104</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)	0		1
Purchased Water (601)	0		2
Operation Supplies and Expenses (602)	0		3
Maintenance of Water Source Plant (605)	0		4
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	13,182	14,453	5
Fuel for Power Production (621)	0		6
Fuel or Power Purchased for Pumping (622)	62,655	51,334	7
Operation Supplies and Expenses (623)	2,688	2,723	8
Maintenance of Pumping Plant (625)	0		9
<b>Total Pumping Expenses</b>	<b>78,525</b>	<b>68,510</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)		0	10
Chemicals (631)	21,853	17,329	11
Operation Supplies and Expenses (632)	3,063	2,079	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>24,916</b>	<b>19,408</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)	9,504	9,990	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,028	1,003	16
Maintenance of Mains (651)	36,302	57,761	17
Maintenance of Services (652)	7,481	21,869	18
Maintenance of Meters (653)	10,362	8,437	19
Maintenance of Hydrants (654)	13,732	11,588	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>78,409</b>	<b>110,648</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)	5,114	4,542	22
Accounting and Collecting Labor (902)	24,677	21,693	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25
<b>Total Customer Accounts Expenses</b>	<b>29,791</b>	<b>26,235</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)	18,965	18,626	27
Office Supplies and Expenses (921)	9,543	9,994	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	10,702	17,995	30
Property Insurance (924)	5,940	5,958	31
Injuries and Damages (925)	2,330	3,686	32
Employee Pensions and Benefits (926)	53,025	59,367	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	9,254	8,821	35
Transportation Expenses (933)	(601)	2,379	36
Maintenance of General Plant (935)	1,416	1,286	37
<b>Total Administrative and General Expenses</b>	<b>110,574</b>	<b>128,112</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>322,215</b>	<b>352,913</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		114,845	93,225	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,519	2,418	2
<b>Net property tax equivalent</b>		<b>112,326</b>	<b>90,807</b>	
Social Security		9,188	9,284	3
PSC Remainder Assessment		251	367	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>121,765</b>	<b>100,458</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			Dane				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.238200				3
County tax rate	mills		3.194500				4
Local tax rate	mills		8.438100				5
School tax rate	mills		11.747600				6
Voc. school tax rate	mills		1.608700				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>25.227100</b>				<b>10</b>
Less: state credit	mills		1.348200				11
<b>Net tax rate</b>	mills		<b>23.878900</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.438100</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.356300</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>21.794400</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.227100</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.863928</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.878900</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>20.629652</b>				<b>21</b>
Utility Plant, Jan. 1	\$	7,148,962	7,148,962				22
Materials & Supplies	\$	7,256	7,256				23
<b>Subtotal</b>	\$	<b>7,156,218</b>	<b>7,156,218</b>				<b>24</b>
Less: Plant Outside Limits	\$	86,160	86,160				25
<b>Taxable Assets</b>	\$	<b>7,070,058</b>	<b>7,070,058</b>				<b>26</b>
Assessment Ratio	dec.		0.787400				27
<b>Assessed Value</b>	\$	<b>5,566,964</b>	<b>5,566,964</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>20.629652</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>114,845</b>	<b>114,845</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	65,037					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>114,845</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)	31,550		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	20,337		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>51,887</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	187,008		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	277,243	28,385	17
Diesel Pumping Equipment (326)	35,147		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,375		20
<b>Total Pumping Plant</b>	<b>502,773</b>	<b>28,385</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	16,906		23
<b>Total Water Treatment Plant</b>	<b>16,906</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)			31,550	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			20,337	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>51,887</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			187,008	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	10,000		295,628	17
Diesel Pumping Equipment (326)			35,147	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,375	20
<b>Total Pumping Plant</b>	<b>10,000</b>	<b>0</b>	<b>521,158</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			16,906	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>16,906</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)	31,400		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	348,603		26
Transmission and Distribution Mains (343)	719,628	450,037	27
Fire Mains (344)	0		28
Services (345)	81,378	86,636	29
Meters (346)	310,106	36,116	30
Hydrants (348)	132,803	77,660	31
Other Transmission and Distribution Plant (349)	1,066		32
<b>Total Transmission and Distribution Plant</b>	<b>1,624,984</b>	<b>650,449</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	25,592	1,000	34
Office Furniture and Equipment (391)	19,737		35
Computer Equipment (391.1)	20,877	5,710	36
Transportation Equipment (392)	39,467		37
Stores Equipment (393)	2,135		38
Tools, Shop and Garage Equipment (394)	31,255		39
Laboratory Equipment (395)	1,933		40
Power Operated Equipment (396)	36,865		41
Communication Equipment (397)	20,966	105	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	8,449		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>207,276</b>	<b>6,815</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,403,826</b>	<b>685,649</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,403,826</b>	<b>685,649</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)			31,400	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			348,603	26
Transmission and Distribution Mains (343)			1,169,665	27
Fire Mains (344)			0	28
Services (345)			168,014	29
Meters (346)	200		346,022	30
Hydrants (348)	1,500		208,963	31
Other Transmission and Distribution Plant (349)			1,066	32
<b>Total Transmission and Distribution Plant</b>	<b>1,700</b>	<b>0</b>	<b>2,273,733</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			26,592	34
Office Furniture and Equipment (391)			19,737	35
Computer Equipment (391.1)	1,470		25,117	36
Transportation Equipment (392)			39,467	37
Stores Equipment (393)			2,135	38
Tools, Shop and Garage Equipment (394)			31,255	39
Laboratory Equipment (395)			1,933	40
Power Operated Equipment (396)			36,865	41
Communication Equipment (397)			21,071	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			8,449	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>1,470</b>	<b>0</b>	<b>212,621</b>	
<b>Total utility plant in service directly assignable</b>	<b>13,170</b>	<b>0</b>	<b>3,076,305</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>13,170</b>	<b>0</b>	<b>3,076,305</b>	

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

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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)	43,662		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>43,662</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)			43,662 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>43,662</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)	11,649		26
Transmission and Distribution Mains (343)	3,576,960	75,716	27
Fire Mains (344)	0		28
Services (345)	759,712	14,860	29
Meters (346)	0		30
Hydrants (348)	353,153	10,553	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>4,701,474</b>	<b>101,129</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>4,745,136</b>	<b>101,129</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>4,745,136</b>	<b>101,129</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)			11,649 26
Transmission and Distribution Mains (343)			3,652,676 27
Fire Mains (344)			0 28
Services (345)			774,572 29
Meters (346)			0 30
Hydrants (348)			363,706 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>4,802,603</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>4,846,265</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>4,846,265</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			17,783	<b>17,783</b>	1
February			16,140	<b>16,140</b>	2
March			17,421	<b>17,421</b>	3
April			17,362	<b>17,362</b>	4
May			19,123	<b>19,123</b>	5
June			24,696	<b>24,696</b>	6
July			25,131	<b>25,131</b>	7
August			22,870	<b>22,870</b>	8
September			23,691	<b>23,691</b>	9
October			21,425	<b>21,425</b>	10
November			16,853	<b>16,853</b>	11
December			17,254	<b>17,254</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>239,749</b>	<b>239,749</b>	
Less: Water sold				165,981	13
Volume pumped but not sold				<b>73,768</b>	14
Volume sold as a percent of volume pumped				<b>69%</b>	15
Volume used for water production, water quality and system maintenance				11,916	16
Volume related to equipment/system malfunction				3,643	17
Non-utility volume NOT included in water sales				163	18
Total volume not sold but accounted for				<b>15,722</b>	19
Volume pumped but unaccounted for				<b>58,046</b>	20
Percent of water lost				<b>24%</b>	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.)				1,497	24
Date of maximum: 6/20/2005					25
Cause of maximum:					26
Hot and dry					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				461	27
Date of minimum: 2/2/2005					28
Total KWH used for pumping for the year				619,840	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>	
N. SECOND STREET	3	777	12	720,000	Yes	<b>1</b>
GARFIELD STREET	4	800	12	792,000	Yes	<b>2</b>
#2-GARFIELD STREET	5	1,396	15	1,080,000	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 3 - 1	WELL 3 - 2	WELL 4 - 1	1
Location	106 N 2ND STREET	106 N 2ND STREET	505 E. GARFIELD	2
Purpose	P	B	P	3
Destination	R	D	R	4
Pump Manufacturer	LAYNE BOWLER	SIEMENS ALLIS	LAYNE BOWLER	5
Year Installed	1987	1987	1985	6
Type	OTHER	OTHER	SUBMERSIBLE	7
Actual Capacity (gpm)	525	500	500	8
Pump Motor or Standby Engine Mfr	LAYNE BOWLER	WESTINGHOUSE	PLEUGER	9 10
Year Installed	1987	1987	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	30	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 4 - 2	WELL 4 - 3	WELL 5 - 1	14
Location	505 E GARFIELD	505 E GARFIELD	1501 W. GARFIELD	15
Purpose	B	B	P	16
Destination	D	D	R	17
Pump Manufacturer	LAYNE BOWLER	LAYNE BOWLER	LAYNE BOWLER	18
Year Installed	1985	1985	1972	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	840	1,000	877	21
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	G E MOTOR	22 23
Year Installed	1985	1985	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	100	150	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL 5 - 2	WELL 5 - 3	1
Location	1501 W GARFIELD	1501 W GARFIELD	2
Purpose	B	B	3
Destination	D	D	4
Pump Manufacturer	FAIRBANKS	FAIRBANKS	5
Year Installed	1989	1989	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	932	500	8
Pump Motor or Standby Engine Mfr	UNKNOWN	UNKNOWN	10
Year Installed	1989	1989	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	75	40	13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#3	#4	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1967	1906	1948	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	128	0	0	6
Total capacity in gallons (actual)	300,000	50,000	50,000	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

## 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	#4 - A	#5		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		4
				5
Year constructed	1984	1971		6
				7
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		8
				9
Elevation difference in feet (See Headnote 3.)	0	0		10
				11
Total capacity in gallons (actual)	300,000	100,000		12
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)				14
				15
Points of application (wellhouse, central facilities, booster station, other)				16
				17
Filters, type (gravity, pressure, other, none)				18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				20
				21
Is a corrosion control chemical used (yes, no)?				22
				23
Is water fluoridated (yes, no)?				24
				25

### 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	525	0	0	0	525	1
M	D	4.000	16,999	0	0	0	16,999	2
M	D	6.000	67,660	344	0	0	68,004	3
M	D	8.000	94,241	8,527	0	0	102,768	4
M	D	10.000	21,762	693	0	0	22,455	5
M	D	12.000	9,943	217	0	0	10,160	6
<b>Total Within Municipality</b>			<b>211,130</b>	<b>9,781</b>	<b>0</b>	<b>0</b>	<b>220,911</b>	
M	D	8.000	750	0	0	0	750	7
<b>Total Outside of Municipality</b>			<b>750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>750</b>	
<b>Total Utility</b>			<b>211,880</b>	<b>9,781</b>	<b>0</b>	<b>0</b>	<b>221,661</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	0.750	1,279	0	0	0	1,279		1
M	1.000	875	87	0		962	172	2
M	1.250	18	0	0	0	18	2	3
M	1.500	117	10	0		127	25	4
M	2.000	25	0	0	0	25		5
M	4.000	4	0	0	0	4		6
M	6.000	1	0	0	0	1		7
M	8.000	1	0	0	0	1		8
<b>Total Utility</b>		<b>2,320</b>	<b>97</b>	<b>0</b>	<b>0</b>	<b>2,417</b>	<b>199</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	2,956	239	3	0	3,192	236	1
0.750	15	0	1	0	14	2	2
1.000	42	3	0	0	45	5	3
1.250	0	0	0	0	0	0	4
1.500	27	0	0	0	27	6	5
2.000	14	0	0	0	14	3	6
2.500	0	0	0	0	0	0	7
3.000	6	1	0	0	7	6	8
4.000	5	0	0	0	5	3	9
<b>Total:</b>	<b>3,065</b>	<b>243</b>	<b>4</b>	<b>0</b>	<b>3,304</b>	<b>261</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	2,952	109	0	11	0	120	3,192	1
0.750	0	7	0	3	0	4	14	2
1.000	4	29	0	5	0	7	45	3
1.250	0	0	0	0	0	0	0	4
1.500	0	20	0	4	0	3	27	5
2.000	0	10	0	4	0	0	14	6
2.500	0	0	0	0	0	0	0	7
3.000	0	1	0	6	0	0	7	8
4.000	0	3	0	2	0	0	5	9
<b>Total:</b>	<b>2,956</b>	<b>179</b>	<b>0</b>	<b>35</b>	<b>0</b>	<b>134</b>	<b>3,304</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	2				2	1
Within Municipality	351	28	5		374	2
<b>Total Fire Hydrants</b>	<b>353</b>	<b>28</b>	<b>5</b>	<b>0</b>	<b>376</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:	366
Number of distribution system valves end of year:	622
Number of distribution valves operated during year:	589

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## WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

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

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

- Account 651 - Decrease due to more maintenance of mains performed in 2004.
  - Account 652 - Decrease due to more miscellaneous charges in 2004.
  - Account 923 - Decrease due to more outside services in 2004.
  - Account 926 - Decrease due to one employee retired during 2005.
- 

### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

Additions - \$450,037 were financed by utility and TIF and \$75,716 were financed by developers.

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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.

Additions -\$86,636 were financed by utility and TIF and \$14,860 were financed by developers.

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### Meters (Page W-19)

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.

Station meters were tested during 2004.

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