



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: SEYMOUR MUNICIPAL WATER UTILITY

---

Principal Office: 328 N MAIN STREET  
SEYMOUR, WI 54165

---

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.*



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
 <b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
 <b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20

---

## TABLE OF CONTENTS

Schedule Name	Page
<b>WATER OPERATING SECTION</b> Water Operating Section Footnotes	W-21

---

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** SEYMOUR MUNICIPAL WATER UTILITY

**Utility Address:** 328 N MAIN STREET  
SEYMOUR, WI 54165

**When was utility organized?** 1/1/1934

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** SUE GARSOW

**Title:** CLERK-TREASURER

**Office Address:**

328 N MAIN STREET  
SEYMOUR, WI 54165

**Telephone:** (920) 833 - 2209

**Fax Number:** (920) 833 - 7221

**E-mail Address:** susangarsow@new.rr.com

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

**Name:** AIMEE MILLAN

**Title:** MANAGER

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2404

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

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

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

**Name:** HAROLD PINGEL

**Title:** MAYOR

**Office Address:**

328 N MAIN STREET  
SEYMOUR, WI 54165

**Telephone:** (920) 833 - 2209 EXT

**Fax Number:** (920) 833 - 7221

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

---

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

---

**Name:**

**Title:**

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2404

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

**E-mail Address:** AMILLAN@VIRCHOWKRAUSE.COM

**Date of most recent audit report:** 2/24/2006

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

---

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

---

**Name:** MIKE PEPIN

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

328 N. MAIN ST.  
SEYMOUR, WI 54165

**Telephone:** (920) 833 - 2209

**Fax Number:** (920) 833 - 7221

**E-mail Address:**

---

**Name of utility commission/committee:** SEYMOUR UTILITY BOARD

---

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

- DAN JOHNSON
- JIM MCMASTER
- JODY MOORE
- HAROLD PINGEL
- JEFF SCHROEDER
- JUDY SCHUETTE
- RONALD SEIDL

---

**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:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

---

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	568,274	547,331	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	345,260	350,748	2
Depreciation Expense (403)	65,789	56,638	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	59,271	61,723	5
<b>Total Operating Expenses</b>	<b>470,320</b>	<b>469,109</b>	
<b>Net Operating Income</b>	<b>97,954</b>	<b>78,222</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>97,954</b>	<b>78,222</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	7,221	2,737	10
Miscellaneous Nonoperating Income (421)	33,705	23,325	11
<b>Total Other Income</b>	<b>40,926</b>	<b>26,062</b>	
<b>Total Income</b>	<b>138,880</b>	<b>104,284</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(8,147)	(8,147)	12
Other Income Deductions (426)	15,697	15,132	13
<b>Total Miscellaneous Income Deductions</b>	<b>7,550</b>	<b>6,985</b>	
<b>Income Before Interest Charges</b>	<b>131,330</b>	<b>97,299</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	6,203	7,007	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>6,203</b>	<b>7,007</b>	
<b>Net Income</b>	<b>125,127</b>	<b>90,292</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,472,697	1,382,405	20
Balance Transferred from Income (433)	125,127	90,292	21
Miscellaneous Credits to Surplus (434)	50,224	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,648,048</b>	<b>1,472,697</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	568,274		568,274	1
<b>Total (Acct. 400):</b>	<b>568,274</b>	<b>0</b>	<b>568,274</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	345,260		345,260	2
<b>Total (Acct. 401-402):</b>	<b>345,260</b>	<b>0</b>	<b>345,260</b>	
<b>Depreciation Expense (403):</b>				
Derived	65,789		65,789	3
<b>Total (Acct. 403):</b>	<b>65,789</b>	<b>0</b>	<b>65,789</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	59,271		59,271	5
<b>Total (Acct. 408):</b>	<b>59,271</b>	<b>0</b>	<b>59,271</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>97,954</b>	<b>0</b>	<b>97,954</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INVESTMENT INCOME	7,221	0	7,221 11
<b>Total (Acct. 419):</b>	<b>7,221</b>	<b>0</b>	<b>7,221</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		33,705	33,705 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>33,705</b>	<b>33,705</b>
<b>TOTAL OTHER INCOME:</b>	<b>7,221</b>	<b>33,705</b>	<b>40,926</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(8,147)		(8,147) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(8,147)</b>	<b>0</b>	<b>(8,147)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		15,697	15,697 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>15,697</b>	<b>15,697</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(8,147)</b>	<b>15,697</b>	<b>7,550</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	0		0 18
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0		0 19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</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	6,203		6,203 21
<b>Total (Acct. 430):</b>	<b>6,203</b>	<b>0</b>	<b>6,203</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>6,203</b>	<b>0</b>	<b>6,203</b>
<b>NET INCOME:</b>	<b>107,119</b>	<b>18,008</b>	<b>125,127</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	711,897	760,800	1,472,697 24
<b>Total (Acct. 216):</b>	<b>711,897</b>	<b>760,800</b>	<b>1,472,697</b>
<b>Balance Transferred from Income (433):</b>			
Derived	107,119	18,008	125,127 25
<b>Total (Acct. 433):</b>	<b>107,119</b>	<b>18,008</b>	<b>125,127</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
ADJUSTMENT OF 2004 TAXES ACCRUED - SEE FOOTNO	50,224	0	50,224 26
<b>Total (Acct. 434):</b>	<b>50,224</b>	<b>0</b>	<b>50,224</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>869,240</b>	<b>778,808</b>	<b>1,648,048</b>

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

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

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- |   |
|---|
| <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	568,274	0	0	0	568,274	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>568,274</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>568,274</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	133,361		133,361	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>133,361</b>	<b>0</b>	<b>133,361</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	2.6	1
Electric		2
Gas		3
Sewer		4

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,388,951	2,774,780	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	772,094	719,089	2
<b>Net Utility Plant</b>	<b>2,616,857</b>	<b>2,055,691</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	39,888	6,183	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>39,888</b>	<b>6,183</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	365,005	240,107	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	41,929	62,204	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	7,069	7,004	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>414,003</b>	<b>309,315</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>3,070,748</b>	<b>2,371,189</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,074,047	489,276	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,648,048	1,472,697	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,722,095</b>	<b>1,961,973</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	165,000	180,000	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>165,000</b>	<b>180,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	9,005		<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	50,224	<b>31</b>
Interest Accrued (237)	517	517	<b>32</b>
Other Current and Accrued Liabilities (238)	27,488	23,685	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>37,010</b>	<b>74,426</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	146,643	154,790	<b>36</b>
<b>Total Deferred Credits</b>	<b>146,643</b>	<b>154,790</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>3,070,748</b>	<b>2,371,189</b>	

**NET UTILITY PLANT**

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	2,774,780	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,395,447	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	993,504	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>3,388,951</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)	569,783	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	202,311	0	0	0	13
<b>Total Accumulated Provision</b>	<b>772,094</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,616,857</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>	532,475				<b>532,475</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	65,789				<b>65,789</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,971				<b>2,971</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>68,760</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>68,760</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	28,056				<b>28,056</b>	<b>18</b>
Cost of removal	3,396				<b>3,396</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>31,452</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,452</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>569,783</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>569,783</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>	186,614				<b>186,614</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	15,697				<b>15,697</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					<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>15,697</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,697</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>202,311</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>202,311</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

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

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	7,069	7,004 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>7,069</b>	<b>7,004</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>				<b>1</b>
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				<b>2</b>
<b>Total</b>			<b>0</b>	

**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	489,276	1
<b>Changes during year (explain):</b>		
WELL #3 CONTRIBUTED BY TIF	584,771	2
<b>Balance end of year</b>	<u><u>1,074,047</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.

---

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

---

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)	
<b>Advances (223)</b>					
GENERAL OBLIGATION CORPORATE PURPOSE BOND	12/30/2002	12/01/2020	4.10%	165,000	1
<b>Total for Account 223</b>				<b>165,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	50,224	1
<b>Accruals:</b>		
Charged water department expense	59,271	2
Charged electric department expense		3
Charged sewer department expense	931	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>60,202</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	99,744	6
Social Security taxes	10,202	7
PSC Remainder Assessment	480	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>110,426</b>	
<b>Balance end of year</b>	<b>0</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
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
State Trust Fund Loan	0			0	2
GO NOTES	517	6,203	6,203	517	3
<b>Subtotal</b>	<b>517</b>	<b>6,203</b>	<b>6,203</b>	<b>517</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>517</b>	<b>6,203</b>	<b>6,203</b>	<b>517</b>	

## BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	39,888	2
<b>Total (Acct. 124):</b>	<b>39,888</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	41,929	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>41,929</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
NONE		12
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</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>Payables to Municipality (233):</b>		
NONE		16
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	146,643	17
NONE		18
<b>Total (Acct. 253):</b>	<b>146,643</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	2,105,214	0	0	0	<b>2,105,214</b>	<b>1</b>
Materials and Supplies	7,036	0	0	0	<b>7,036</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	551,129	0	0	0	<b>551,129</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	150,716	0	0	0	<b>150,716</b>	<b>6</b>
					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,410,405</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,410,405</b>	
Net Operating Income	97,954	0	0	0	<b>97,954</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>6.95%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.95%</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	154,790	0	0	0	154,790	1
<b>Add credits during year:</b>					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	8,147	0	0	0	8,147	3
<b>Other (specify):</b>					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>146,643</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>146,643</b>	

---

## FINANCIAL SECTION FOOTNOTES

---

### Income Statement Account Details (Page F-02)

#### General footnotes

Miscellaneous credits to surplus - Recorded prior year accrued taxes to this account as amount was not payable in prior year, but already paid and therefore should have been included in surplus amount as of 12/31/04.

---

### Signature Page (Page ii)

#### General footnotes

ACCOUNTANTS' COMPILATION REPORT

Seymour Water Utility  
Seymour, 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 Seymour Water Utility, an enterprise fund of the City of Seymour 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  
March 3, 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)	514,041	501,032	1
<b>Total Sales of Water</b>	<b>514,041</b>	<b>501,032</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	4,763	4,196	2
Miscellaneous Service Revenues (471)	0	9,206	3
Rents from Water Property (472)	35,406	29,235	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	14,064	3,662	6
<b>Total Other Operating Revenues</b>	<b>54,233</b>	<b>46,299</b>	
<b>Total Operating Revenues</b>	<b>568,274</b>	<b>547,331</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	33,933	42,113	7
Pumping Expenses (620-625)	28,380	41,083	8
Water Treatment Expenses (630-635)	35,313	42,379	9
Transmission and Distribution Expenses (640-655)	70,400	64,458	10
Customer Accounts Expenses (901-904)	27,279	41,980	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	149,955	118,735	13
<b>Total Operation and Maintenance Expenses</b>	<b>345,260</b>	<b>350,748</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	65,789	56,638	14
Amortization Expense (404-407)		0	15
Taxes (408)	59,271	61,723	16
<b>Total Other Operating Expenses</b>	<b>125,060</b>	<b>118,361</b>	
<b>Total Operating Expenses</b>	<b>470,320</b>	<b>469,109</b>	
<b>NET OPERATING INCOME</b>	<b>97,954</b>	<b>78,222</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	1,267	51,901	245,831	4
Commercial	231	22,330	84,980	5
Industrial	14	3,850	11,651	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,512</b>	<b>78,081</b>	<b>342,462</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		141,612	8
Other Sales to Public Authorities (464)	24	9,166	29,967	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>1,537</b>	<b>87,247</b>	<b>514,041</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>
------------------------------	----------------------------------	--	-------------------------

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)	141,612	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>141,612</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	4,763	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>4,763</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER RENTAL	35,406	8
<b>Total Rents from Water Property (472)</b>	<b>35,406</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,832	10
<b>Other (specify):</b>		
DEDUCT METER CHARGES	6,805	11
WELL PERMITS AND MISCELLANEOUS	2,023	12
BULK WATER CHARGES	2,404	13
<b>Total Other Water Revenues (474)</b>	<b>14,064</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)	33,017	40,119	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	916	1,994	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>33,933</b>	<b>42,113</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	7,033	15,359	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	19,161	21,282	7
Operation Supplies and Expenses (623)	2,186	4,234	8
Maintenance of Pumping Plant (625)	0	208	9
<b>Total Pumping Expenses</b>	<b>28,380</b>	<b>41,083</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	1,665	5,214	10
Chemicals (631)	30,945	36,715	11
Operation Supplies and Expenses (632)	2,703	450	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>35,313</b>	<b>42,379</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	11,963	18,848	14
Operation Supplies and Expenses (641)	2,389	511	15
Maintenance of Distribution Reservoirs and Standpipes (650)	34,885	2,818	16
Maintenance of Mains (651)	3,741	17,326	17
Maintenance of Services (652)	4,769	9,680	18
Maintenance of Meters (653)	6,063	903	19
Maintenance of Hydrants (654)	6,590	14,372	20
Maintenance of Other Plant (655)	0	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>70,400</b>	<b>64,458</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)	2,892	4,504	22
Accounting and Collecting Labor (902)	16,308	31,458	23
Supplies and Expenses (903)	8,079	6,018	24
Uncollectible Accounts (904)		0	25
<b>Total Customer Accounts Expenses</b>	<b>27,279</b>	<b>41,980</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)	44,216	14,015	27
Office Supplies and Expenses (921)	7,869	6,082	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	7,403	6,719	30
Property Insurance (924)	4,500	4,500	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	66,295	74,776	33
Regulatory Commission Expenses (928)	0	1,760	34
Miscellaneous General Expenses (930)	8,016	5,056	35
Transportation Expenses (933)	10,209	5,827	36
Maintenance of General Plant (935)	1,447	0	37
<b>Total Administrative and General Expenses</b>	<b>149,955</b>	<b>118,735</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>345,260</b>	<b>350,748</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		49,520	50,224	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		931	922	2
<b>Net property tax equivalent</b>		<b>48,589</b>	<b>49,302</b>	
Social Security		10,202	11,811	3
PSC Remainder Assessment		480	610	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>59,271</b>	<b>61,723</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			Outagamie				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.207530				3
County tax rate	mills		4.975320				4
Local tax rate	mills		9.678070				5
School tax rate	mills		9.009130				6
Voc. school tax rate	mills		1.880480				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>25.750530</b>				<b>10</b>
Less: state credit	mills		1.125420				11
<b>Net tax rate</b>	mills		<b>24.625110</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.678070</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.889610</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>20.567680</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.750530</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.798728</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.625110</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.668775</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>2,774,780</b>	2,774,780				22
Materials & Supplies	\$	<b>7,004</b>	7,004				23
<b>Subtotal</b>	\$	<b>2,781,784</b>	<b>2,781,784</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>2,781,784</b>	<b>2,781,784</b>				<b>26</b>
Assessment Ratio	dec.		0.905071				27
<b>Assessed Value</b>	\$	<b>2,517,712</b>	<b>2,517,712</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.668775</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>49,520</b>	<b>49,520</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	36,231					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>49,520</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)	991		4
Structures and Improvements (311)	101,380	385,753	5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	142,248	202,427	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>244,619</b>	<b>588,180</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)	68,375		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	8,216		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>76,591</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)	35,639		23
<b>Total Water Treatment Plant</b>	<b>35,639</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)			991	4
Structures and Improvements (311)	13,778		473,355	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)	8,391		336,284	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>22,169</b>	<b>0</b>	<b>810,630</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)			68,375	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			8,216	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>76,591</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			35,639	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>35,639</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)	2,882		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	146,519		26
Transmission and Distribution Mains (343)	840,199	3,643	27
Fire Mains (344)	0		28
Services (345)	111,631		29
Meters (346)	104,639	10,801	30
Hydrants (348)	58,267	4,285	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,264,137</b>	<b>18,729</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	5,029	300	35
Computer Equipment (391.1)	17,830		36
Transportation Equipment (392)	80,511	1,312	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	8,575		39
Laboratory Equipment (395)	922		40
Power Operated Equipment (396)	56,964		41
Communication Equipment (397)	24,165		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>193,996</b>	<b>1,612</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,814,982</b>	<b>608,521</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,814,982</b>	<b>608,521</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)			2,882 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			146,519 26
Transmission and Distribution Mains (343)			843,842 27
Fire Mains (344)			0 28
Services (345)			111,631 29
Meters (346)	3,991		111,449 30
Hydrants (348)	1,896		60,656 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>5,887</b>	<b>0</b>	<b>1,276,979</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			5,329 35
Computer Equipment (391.1)			17,830 36
Transportation Equipment (392)			81,823 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			8,575 39
Laboratory Equipment (395)			922 40
Power Operated Equipment (396)			56,964 41
Communication Equipment (397)			24,165 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>195,608</b>
<b>Total utility plant in service directly assignable</b>	<b>28,056</b>	<b>0</b>	<b>2,395,447</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>28,056</b>	<b>0</b>	<b>2,395,447</b>

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	743,779	23,491	27
Fire Mains (344)	0		28
Services (345)	141,667	5,106	29
Meters (346)	0		30
Hydrants (348)	74,352	5,109	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>959,798</b>	<b>33,706</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>959,798</b>	<b>33,706</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>959,798</b>	<b>33,706</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			767,270 27
Fire Mains (344)			0 28
Services (345)			146,773 29
Meters (346)			0 30
Hydrants (348)			79,461 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>993,504</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>993,504</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>993,504</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			11,581	<b>11,581</b>	1
February			9,211	<b>9,211</b>	2
March			9,377	<b>9,377</b>	3
April			9,647	<b>9,647</b>	4
May			9,573	<b>9,573</b>	5
June			10,405	<b>10,405</b>	6
July			11,413	<b>11,413</b>	7
August			10,176	<b>10,176</b>	8
September			9,077	<b>9,077</b>	9
October			8,836	<b>8,836</b>	10
November			7,059	<b>7,059</b>	11
December			8,481	<b>8,481</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>114,836</b>	<b>114,836</b>	
Less: Water sold				87,247	13
Volume pumped but not sold				<b>27,589</b>	14
Volume sold as a percent of volume pumped				<b>76%</b>	15
Volume used for water production, water quality and system maintenance				1,602	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>1,602</b>	19
Volume pumped but unaccounted for				<b>25,987</b>	20
Percent of water lost				<b>23%</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.)				896	24
Date of maximum: 10/4/2005					25
Cause of maximum:					26
Distribution system maintenance - flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				209	27
Date of minimum: 11/1/2005					28
Total KWH used for pumping for the year				221,596	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>	
WELL #2 328 ELIZABETH ST	Well #2	390	10	820,800	Yes	<b>1</b>
WELL #3 600 FOOTE ST	Well #3	500	16	720,000	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL PUMP, PUMP 1	WELL PUMP, PUMP 2	1
Location	STATION #2, 328 ELIZABETH ST	STATION #3 600 FOOTE ST	2
Purpose	P	P	3
Destination	R	R	4
Pump Manufacturer	GOULDES	GOULDES	5
Year Installed	1999	2005	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	650	400	8
Pump Motor or Standby Engine Mfr	U. S. MOTOR	U.S. MOTOR	10
Year Installed	1999	2005	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	100	100	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)	1
Identification number or name	ELEVATED TOWER #1	ELEVATED TOWER #2	STATION #1	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	<b>3</b>
Year constructed	1973	1935	1935	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	158	158	12	<b>6</b>
Total capacity in gallons (actual)	300,000	50,000	80,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)			NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			0.8640	<b>12</b>
Is a corrosion control chemical used (yes, no)?			Y	<b>13</b>
Is water fluoridated (yes, no)?			N	<b>14</b>

### 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	4.000	755	0	0	0	755	1
P	D	4.000	103	0	0	0	103	2
M	D	6.000	35,140	0	0	0	35,140	3
P	D	6.000	1,846	0	0	0	1,846	4
M	D	8.000	14,511	0	0	0	14,511	5
P	D	8.000	15,530	0	0	0	15,530	6
M	D	10.000	2,260	0	0	0	2,260	7
P	D	10.000	5,440	20	0	0	5,460	8
M	D	12.000	1,010	0	0	0	1,010	9
P	D	12.000	13,558	810	0	0	14,368	10
M	T	16.000	6,100	0	0	0	6,100	11
<b>Total Within Municipality</b>			<b>96,253</b>	<b>830</b>	<b>0</b>	<b>0</b>	<b>97,083</b>	
<b>Total Utility</b>			<b>96,253</b>	<b>830</b>	<b>0</b>	<b>0</b>	<b>97,083</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	910	0	0	0	910		1
M	1.000	375	14	0	0	389	5	2
M	1.250	2	0	0	0	2		3
M	1.500	17	0	0	0	17		4
M	2.000	24	0	0	0	24		5
M	4.000	1	0	0	0	1		6
P	4.000	3	0	0	0	3		7
M	6.000	5	0	0	0	5		8
M	8.000	2	0	0	0	2		9
<b>Total Utility</b>		<b>1,339</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>1,353</b>	<b>5</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	1,595	48	105	0	1,538	48	1
1.000	52	12	0	0	64	0	2
1.500	18	0	0	0	18	0	3
2.000	6	0	0	0	6	0	4
3.000	6	0	0	0	6	0	5
4.000	1	0	0	0	1	0	6
<b>Total:</b>	<b>1,678</b>	<b>60</b>	<b>105</b>	<b>0</b>	<b>1,633</b>	<b>48</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	1,267	173	8	12	0	78	1,538	1
1.000	0	38	3	5	0	18	64	2
1.500	0	13	1	4	0	0	18	3
2.000	0	5	1	0	0	0	6	4
3.000	0	2	1	3	0	0	6	5
4.000	0	0	0	1	0	0	1	6
<b>Total:</b>	<b>1,267</b>	<b>231</b>	<b>14</b>	<b>25</b>	<b>0</b>	<b>96</b>	<b>1,633</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	171	6	4		173	2
<b>Total Fire Hydrants</b>	<b>171</b>	<b>6</b>	<b>4</b>	<b>0</b>	<b>173</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:	173
Number of distribution system valves end of year:	373
Number of distribution valves operated during year:	194

## WATER OPERATING SECTION FOOTNOTES

### 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

### 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.

Accounts 620, 640, 902, 920 - Variance in accounts labor allocated to in 2005. The total of these four accounts in 2005 total \$79,520 compared to the total for 2004 of \$79,680.

Account 653 - \$2300 paid to outside vendor for large meter testing; the remainder of the balance was payroll for testing and maintenance performed on meters by utility employees.

Account 654 - During 2004, the utility repaired 14 frozen hydrants.

Account 650 - During 2005, \$34,670 paid for painting of water tower.

Account 651 - Nothing unusual occurred in 2004 or 2005; varied maintenance in each year.

### Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

Accounts 311 and 314 - Well #3 contributed to the utility by TIF during 2005 at a cost of \$584,771 (includes both well and pumphouse).

### 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.

260' of main paid for through utility funds; the remaining amount assessed to customers.

### Water Services (Page W-18)

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

All service additions financed through assessments to utility customers.

### Meters (Page W-19)

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

Due to staffing issues, the utility only tested 48 5/8" meters during 2005.

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