



3013 (02-02-05)

ANNUAL REPORT

OF

Name: WAUSAU WATER WORKS

Principal Office: 407 GRANT STREET
WAUSAU, WI 54403-4783

For the Year Ended: DECEMBER 31, 2005

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAUSAU WATER WORKS

Utility Address: 407 GRANT STREET
WAUSAU, WI 54403-4783

When was utility organized? 1/1/1885

Report any change in name:

Effective Date:

Utility Web Site: http://www.ci.wausau.wi.us/detailed_info.asp?dep=20

Utility employee in charge of correspondence concerning this report:

Name: MS DEBRA J GEIER

Title: ADMINISTRATIVE ASSISTANT

Office Address:

407 GRANT STREET
WAUSAU, WI 54403-4783

Telephone: (715) 261 - 6533

Fax Number: (715) 261 - 6535

E-mail Address: djgeier@mail.ci.wausau.wi.us

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: JAMES E TIPPLE

Title: MAYOR

Office Address:

407 GRANT STREET
WAUSAU, WI 54403-4783

Telephone: (715) 261 - 6800

Fax Number: (715) 261 - 6808

E-mail Address: jetipple@mail.ci.wausau.wi.us

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: CLIFTON GUNDERSON & CO

Title:

Office Address: CLIFTON GUNDERSON & CO

P.O. BOX 106

STEVENS POINT, WI 54481

Telephone: (715) 344 - 8544

Fax Number: (715) 344 - 4984

E-mail Address:

Date of most recent audit report: 5/6/2005

Period covered by most recent audit: 01/01/04-12/31/04

Names and titles of utility management including manager or superintendent:

Name: MR JOSEPH L GEHIN

Title: UTILITIES DIRECTOR

Office Address:

407 GRANT ST

WAUSAU, WI 54403-4783

Telephone: (715) 261 - 6534

Fax Number: (715) 261 - 6535

E-mail Address: jlgehin@mail.ci.wausau.wi.us

Name of utility commission/committee: Wausau Water Works Commission

Names of members of utility commission/committee:

MR EDWARD GALE, SECRETARY

MR ROGER OTTO, COMMISSIONER

MR L.S. REBMAN, COMMISSIONER

MS JAMES E TIPPLE, PRESIDENT

MR KONRAD TUCHSCHERER, COMMISSIONER

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: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,040,530	3,832,758	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,046,820	1,903,698	2
Depreciation Expense (403)	556,164	490,256	3
Amortization Expense (404-407)	18,197	19,832	4
Taxes (408)	773,225	790,487	5
Total Operating Expenses	3,394,406	3,204,273	
Net Operating Income	646,124	628,485	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	646,124	628,485	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	3,415	(7,927)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	66,888	35,349	10
Miscellaneous Nonoperating Income (421)	1,492,323	824,159	11
Total Other Income	1,562,626	851,581	
Total Income	2,208,750	1,480,066	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(109,599)	(109,599)	12
Other Income Deductions (426)	112,424	166,595	13
Total Miscellaneous Income Deductions	2,825	56,996	
Income Before Interest Charges	2,205,925	1,423,070	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	242,050	270,879	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)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	242,050	270,879	
Net Income	1,963,875	1,152,191	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	22,508,304	21,356,113	20
Balance Transferred from Income (433)	1,963,875	1,152,191	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	24,472,179	22,508,304	

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)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	4,040,530		4,040,530	1
Total (Acct. 400):	4,040,530	0	4,040,530	
Operation and Maintenance Expense (401-402):				
Derived	2,046,820		2,046,820	2
Total (Acct. 401-402):	2,046,820	0	2,046,820	
Depreciation Expense (403):				
Derived	556,164		556,164	3
Total (Acct. 403):	556,164	0	556,164	
Amortization Expense (404-407):				
Derived	18,197		18,197	4
Total (Acct. 404-407):	18,197	0	18,197	
Taxes (408):				
Derived	773,225		773,225	5
Total (Acct. 408):	773,225	0	773,225	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	646,124	0	646,124	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
PRIVATE WELL PERMITS	1,623		1,623	9
EXPENSES ATTRIBUTABLE TO PRIVATE WELL PERMITS	(255)		(255)	10
SALE OF NORTHWOODS MIST BOTTLED WATER	2,212		2,212	11
EXPENSES ATTRIBUTABLE TO NORTHWOODS MIST	(165)		(165)	12
Total (Acct. 417):	3,415	0	3,415	

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)
OTHER INCOME			
Nonoperating Rental Income (418):			
NONE	0		0 13
Total (Acct. 418):	0	0	0
Interest and Dividend Income (419):			
INTEREST ON SINKING FUNDS	48,614	0	48,614 14
INTEREST ON DEPRECIATION FUNDS	12,702	0	12,702 15
OTHER INTEREST	5,572	0	5,572 16
Total (Acct. 419):	66,888	0	66,888
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		1,476,507	1,476,507 17
INSPECTION SERVICES	15,816	0	15,816 18
Total (Acct. 421):	15,816	1,476,507	1,492,323
TOTAL OTHER INCOME:	86,119	1,476,507	1,562,626

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(109,599)		(109,599) 19
NONE	0	0	0 20
Total (Acct. 425):	(109,599)	0	(109,599)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		112,424	112,424 21
NONE	0	0	0 22
Total (Acct. 426):	0	112,424	112,424
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(109,599)	112,424	2,825

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	242,050		242,050 23
Total (Acct. 427):	242,050	0	242,050
Amortization of Debt Discount and Expense (428):			
NONE	0		0 24
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 25
Total (Acct. 429):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest on Debt to Municipality (430):			
Derived	0		0 26
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 27
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 28
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	242,050	0	242,050
NET INCOME:	599,792	1,364,083	1,963,875
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	9,791,397	12,716,907	22,508,304 29
Total (Acct. 216):	9,791,397	12,716,907	22,508,304
Balance Transferred from Income (433):			
Derived	599,792	1,364,083	1,963,875 30
Total (Acct. 433):	599,792	1,364,083	1,963,875
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 31
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 32
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 33
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 34
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	10,391,189	14,080,990	24,472,179

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	4,040,530	0	0	0	4,040,530	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	2,673				2,673	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	4,037,857	0	0	0	4,037,857	

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	495,338	12,651	507,989	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	119,939		119,939	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	51,074		51,074	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	12,651	(12,651)	0	18
All other accounts			0	19
Total Payroll	679,002	0	679,002	

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	17	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	41,121,838	37,696,382	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	9,731,948	9,035,454	2
Net Utility Plant	31,389,890	28,660,928	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	31,389,890	28,660,928	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	1,932,205	2,357,895	9
Total Other Property and Investments	1,932,205	2,357,895	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	(1,996,852)	(835,434)	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	100	100	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	450,882	424,467	15
Other Accounts Receivable (143)	60,005	55,360	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	76,225	70,042	19
Prepayments (165)	0	3,202	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	(1,409,640)	(282,263)	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	38,334	43,197	24
Other Deferred Debits (182-186)	0	13,334	25
Total Deferred Debits	38,334	56,531	
Total Assets and Other Debits	31,950,789	30,793,091	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	455,575	455,575	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	24,472,179	22,508,304	28
Total Proprietary Capital	24,927,754	22,963,879	
LONG-TERM DEBT			
Bonds (221-222)	4,156,776	4,941,431	29
Advances from Municipality (223)	400,000	400,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	4,556,776	5,341,431	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	170,219	111,199	33
Payables to Municipality (233)	100,000	100,000	34
Customer Deposits (235)			35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	3,501	8,925	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	219,727	185,066	41
Total Current and Accrued Liabilities	493,447	405,190	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	1,972,812	2,082,591	44
Total Deferred Credits	1,972,812	2,082,591	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	31,950,789	30,793,091	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	37,696,382	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	24,737,772	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	16,168,737	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)	10,003				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	205,326				9
Total Utility Plant	41,121,838	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	7,243,395	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,488,553	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	9,731,948	0	0	0	
Net Utility Plant	31,389,890	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	6,647,476				6,647,476	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	556,164				556,164	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	46,038				46,038	6
Accruals charged other						7
accounts (specify):						8
POWER OP/TRANSPORTATION E	47,318				47,318	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	649,520	0	0	0	649,520	16
Debits during year						17
Book cost of plant retired	53,602				53,602	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	53,602	0	0	0	53,602	25
Balance end of year (111.1)	7,243,394	0	0	0	7,243,394	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,387,978				2,387,978	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	112,424				112,424	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	112,424	0	0	0	112,424	16
Debits during year						17
Book cost of plant retired	11,848				11,848	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	11,848	0	0	0	11,848	25
Balance end of year (111.1)	2,488,554	0	0	0	2,488,554	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	76,225	70,042	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	76,225	70,042	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1992 GO BOND	818	428	0	1
1994 GO BOND	1,550	428	4,652	2
1999 REVENUE BOND	2,495	428	33,682	3
Total			38,334	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	455,575	1
Changes during year (explain):		2
Balance end of year	<u>455,575</u>	

BONDS (ACCTS. 221 AND 222)

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)	
1992 GO Bond	04/15/1992	08/01/2005	5.51%	0	1
1994 GO Bond	04/01/1994	10/01/2008	4.55%	291,776	2
1999 REVENUE BOND	07/13/1999	01/01/2019	5.00%	3,865,000	3
Total Bonds (Account 221):				4,156,776	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 4,156,776

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM SEWER UTILITY	08/31/2003	12/31/2009	0.00%	400,000	1
Total for Account 223				400,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	772,474	2
Charged electric department expense		3
Charged sewer department expense	14,932	4
Other (explain):		
NONE		5
Total Accruals and other credits	787,406	
Taxes paid during year:		
County, state and local taxes	734,471	6
Social Security taxes	49,647	7
PSC Remainder Assessment	3,288	8
Other (explain):		
NONE		9
Total payments and other debits	787,406	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1992 GO BOND	4,361	6,106	10,467	0	1
1999 REV BOND	0	218,750	218,750	0	2
1994 GO BOND	4,564	17,194	18,257	3,501	3
Subtotal	8,925	242,050	247,474	3,501	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	8,925	242,050	247,474	3,501	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
1984/85/90A GO BONDS/99 REV BOND	1,196,213	3
Total (Acct. 125):	1,196,213	
Depreciation Fund (126):		
1984/85/90A GO BONDS/99 REV BOND	719,988	4
Total (Acct. 126):	719,988	
Other Special Funds (128):		
CONSTRUCTION FUND	16,004	5
Total (Acct. 128):	16,004	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	450,882	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	450,882	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
CUSTOMER CHARGES FOR LATERALS, TURN ONS, CONSTRUCTION MTRS, MISC	60,005	15
Total (Acct. 143):	60,005	

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)	
Receivables from Municipality (145):		
NONE	16	
Total (Acct. 145):	0	
Prepayments (165):		
NONE	17	
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	18	
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE	19	
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE	20	
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE	21	
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	22	
Total (Acct. 186):	0	
Payables to Municipality (233):		
ADVANCE FROM SEWER UTILITY	100,000	23
Total (Acct. 233):	100,000	
Other Deferred Credits (253):		
Regulatory Liability	1,972,783	24
SALES TAX DUE STATE	29	25
Total (Acct. 253):	1,972,812	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	23,720,197	0	0	0	23,720,197	1
Materials and Supplies	73,133	0	0	0	73,133	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	6,945,435	0	0	0	6,945,435	4
Customer Advances for Construction					0	5
Regulatory Liability	2,027,582	0	0	0	2,027,582	6
NONE					0	7
Average Net Rate Base	14,820,313	0	0	0	14,820,313	
Net Operating Income	646,124	0	0	0	646,124	8
Net Operating Income as a percent of						
Average Net Rate Base	4.36%	N/A	N/A	N/A	4.36%	

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	2,082,382	0	0	0	2,082,382	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	109,599	0	0	0	109,599	3
Other (specify):						
NONE					0	4
Balance End of Year	<u>1,972,783</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,972,783</u>	

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-16)

General footnotes

In 2003, the Wastewater Division loaned \$500,000 to the Drinking Water Division to help finance new water tower. Repayment was to commence in 2004, however due to cash flow concerns of water utility, Wausau Water Works Commission, at their January 11, 2005 meeting, postponed reimbursement to Wastewater Division until cash situation is significant for repayment. No interest is accruing or will be paid per phone conversation with Dave Sheard.

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

General footnotes

Acct. 126 - Balance in this account has decreased as these funds are being used to fund the radio read upgrade project.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 143 - Customer charges for laterals, turn ons, construction meters, and other miscellaneous charges.

Account 233 - Wausau Water Works Commission advanced \$500,000 from the Wastewater Division to the Drinking Water Division, with repayment to commence in 2004. Due to cash flow concerns of the water utility, Wausau Water Works Commission, at their January 11, 2005 meeting postponed reimbursement of the Wastewater Division until the cash situation is significant for repayment. Advance was at 0% interest.

Identification and Ownership (Page iv)

General footnotes

2005 Records will be audited in May, 2006.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	3,847,312	3,702,984	1
Total Sales of Water	3,847,312	3,702,984	
Other Operating Revenues			
Forfeited Discounts (470)	49,148	37,762	2
Miscellaneous Service Revenues (471)	24,146	21,898	3
Rents from Water Property (472)	77,406	39,149	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	42,518	30,965	6
Total Other Operating Revenues	193,218	129,774	
Total Operating Revenues	4,040,530	3,832,758	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	7
Pumping Expenses (620-633)	375,583	284,901	8
Water Treatment Expenses (640-652)	373,931	344,402	9
Transmission and Distribution Expenses (660-678)	550,091	479,461	10
Customer Accounts Expenses (901-905)	136,374	99,405	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	610,841	695,529	13
Total Operation and Maintenance Expenses	2,046,820	1,903,698	
Other Operating Expenses			
Depreciation Expense (403)	556,164	490,256	14
Amortization Expense (404-407)	18,197	19,832	15
Taxes (408)	773,225	790,487	16
Total Other Operating Expenses	1,347,586	1,300,575	
Total Operating Expenses	3,394,406	3,204,273	
NET OPERATING INCOME	646,124	628,485	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	13,627	676,507	1,870,297	4
Commercial	1,455	368,422	714,725	5
Industrial	85	285,284	363,553	6
Total Metered Sales to General Customers (461)	15,167	1,330,213	2,948,575	
Private Fire Protection Service (462)	151		63,822	7
Public Fire Protection Service (463)	15,099		648,063	8
Other Sales to Public Authorities (464)	108	120,177	186,852	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	30,525	1,450,390	3,847,312	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	648,063	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	648,063	
Forfeited Discounts (470):		
Customer late payment charges	49,148	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	49,148	
Miscellaneous Service Revenues (471):		
TURN ON CHARGES	4,480	7
GROUNDWATER RECOVERY	19,666	8
Total Miscellaneous Service Revenues (471)	24,146	
Rents from Water Property (472):		
RENTAL ON WATER TOWERS/RESERVOIRS FOR ANTENNA PLACEMENT	77,406	9
Total Rents from Water Property (472)	77,406	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	36,068	11
Other (specify):		
SALE OF SCRAP	5,793	12
SALE OF FIXED ASSETS	657	13
Total Other Water Revenues (474)	42,518	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	38,150	35,515	14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	199,709	167,262	17
Pumping Labor and Expenses (624)	30,776	35,714	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	24,961	24,344	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	4,248	4,373	23
Maintenance of Power Production Equipment (632)	7,824	3,740	24
Maintenance of Pumping Equipment (633)	69,915	13,953	25
Total Pumping Expenses	375,583	284,901	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	38,150	35,515	26
Chemicals (641)	166,924	140,108	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	56,493	59,935	28
Miscellaneous Expenses (643)	46,208	46,749	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)	23,713	28,940	32
Maintenance of Water Treatment Equipment (652)	42,443	33,155	33
Total Water Treatment Expenses	373,931	344,402	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	34
Storage Facilities Expenses (661)	96,244	5,525	35
Transmission and Distribution Lines Expenses (662)	1,985	1,301	36
Meter Expenses (663)	42,582	52,500	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	8,839	5,846	39
Rents (666)	0	1,500	40
Maintenance Supervision and Engineering (670)	30,821	29,678	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	6,082	4,419	43
Maintenance of Transmission and Distribution Mains (673)	190,310	218,004	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	82,811	87,308	46
Maintenance of Meters (676)	51,419	43,671	47
Maintenance of Hydrants (677)	38,998	29,709	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	550,091	479,461	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	5,403	5,305	50
Meter Reading Labor (902)	21,143	22,138	51
Customer Records and Collection Expenses (903)	107,155	69,999	52
Uncollectible Accounts (904)	2,673	1,963	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	136,374	99,405	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	65,773	79,052	56
Office Supplies and Expenses (921)	21,629	21,344	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	90,811	218,614	59
Property Insurance (924)	18,854	15,917	60
Injuries and Damages (925)	62,485	66,948	61
Employee Pensions and Benefits (926)	308,239	259,588	62
Regulatory Commission Expenses (928)	2,157	0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	26,287	20,324	65
Rents (931)	6,724	7,412	66
Maintenance of General Plant (932)	7,882	6,330	67
Total Administrative and General Expenses	610,841	695,529	
Total Operation and Maintenance Expenses	2,046,820	1,903,698	

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		734,471	753,219	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		14,932	15,734	2
Net property tax equivalent		719,539	737,485	
Social Security		50,398	48,547	3
PSC Remainder Assessment		3,288	4,455	4
Other (specify): NONE			0	5
Total tax expense		773,225	790,487	

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			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.190940				3
County tax rate	mills		5.819154				4
Local tax rate	mills		8.723838				5
School tax rate	mills		10.128682				6
Voc. school tax rate	mills		1.966899				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.829513				10
Less: state credit	mills		1.293604				11
Net tax rate	mills		25.535909				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.723838				14
Combined School Tax Rate	mills		12.095581				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.819419				17
Total Tax Rate	mills		26.829513				18
Ratio of Local and School Tax to Total	dec.		0.775989				19
Total tax net of state credit	mills		25.535909				20
Net Local and School Tax Rate	mills		19.815596				21
Utility Plant, Jan. 1	\$	37,696,382	37,696,382				22
Materials & Supplies	\$	70,042	70,042				23
Subtotal	\$	37,766,424	37,766,424				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	37,766,424	37,766,424				26
Assessment Ratio	dec.		0.981435				27
Assessed Value	\$	37,065,290	37,065,290				28
Net Local & School Rate	mills		19.815596				29
Tax Equiv. Computed for Current Year	\$	734,471	734,471				30
Tax Equivalent per 1994 PSC Report	\$	545,935					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	734,471					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	73,421		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)	512,137		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	994,820		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,580,378	0	
PUMPING PLANT			
Land and Land Rights (320)	19,358		12
Structures and Improvements (321)	226,033		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	501,622		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	98,371		20
Total Pumping Plant	845,384	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	10,805		21
Structures and Improvements (331)	3,372,712		22
Water Treatment Equipment (332)	4,001,419		23
Total Water Treatment Plant	7,384,936	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			73,421	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)			512,137	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			994,820	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,580,378	
PUMPING PLANT				
Land and Land Rights (320)			19,358	12
Structures and Improvements (321)			226,033	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			501,622	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			98,371	20
Total Pumping Plant	0	0	845,384	
WATER TREATMENT PLANT				
Land and Land Rights (330)			10,805	21
Structures and Improvements (331)			3,372,712	22
Water Treatment Equipment (332)			4,001,419	23
Total Water Treatment Plant	0	0	7,384,936	

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	48,775		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,604,294	12,096	26
Transmission and Distribution Mains (343)	6,690,860	1,261,194	27
Fire Mains (344)	0		28
Services (345)	821,908	36,623	29
Meters (346)	1,535,607	623,201	30
Hydrants (348)	769,195	139,341	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	11,470,639	2,072,455	
GENERAL PLANT			
Land and Land Rights (389)	5,000		33
Structures and Improvements (390)	395,347		34
Office Furniture and Equipment (391)	27,335		35
Computer Equipment (391.1)	194,053	4,398	36
Transportation Equipment (392)	359,718	11,898	37
Stores Equipment (393)	352		38
Tools, Shop and Garage Equipment (394)	61,511		39
Laboratory Equipment (395)	18,672		40
Power Operated Equipment (396)	183,300		41
Communication Equipment (397)	175,998		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	1,421,286	16,296	
Total utility plant in service directly assignable	22,702,623	2,088,751	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	22,702,623	2,088,751	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			48,775 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,616,390 26
Transmission and Distribution Mains (343)	11,100		7,940,954 27
Fire Mains (344)			0 28
Services (345)	4,908		853,623 29
Meters (346)	11,352		2,147,456 30
Hydrants (348)	1,042		907,494 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	28,402	0	13,514,692
GENERAL PLANT			
Land and Land Rights (389)			5,000 33
Structures and Improvements (390)			395,347 34
Office Furniture and Equipment (391)			27,335 35
Computer Equipment (391.1)	17,375		181,076 36
Transportation Equipment (392)	7,825		363,791 37
Stores Equipment (393)			352 38
Tools, Shop and Garage Equipment (394)			61,511 39
Laboratory Equipment (395)			18,672 40
Power Operated Equipment (396)			183,300 41
Communication Equipment (397)			175,998 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	25,200	0	1,412,382
Total utility plant in service directly assignable	53,602	0	24,737,772
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	53,602	0	24,737,772

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	207,717		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	165,838		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	38,934		20
Total Pumping Plant	412,489	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			207,717 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			165,838 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			38,934 20
Total Pumping Plant	0	0	412,489
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	12,638,219	988,773	27
Fire Mains (344)	0		28
Services (345)	773,187	142,237	29
Meters (346)	0		30
Hydrants (348)	1,087,937	137,743	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	14,499,343	1,268,753	
GENERAL PLANT			
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
Total General Plant	0	0	
Total utility plant in service directly assignable	14,911,832	1,268,753	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	14,911,832	1,268,753	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	7,713		13,619,279 27
Fire Mains (344)			0 28
Services (345)	3,411		912,013 29
Meters (346)			0 30
Hydrants (348)	724		1,224,956 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	11,848	0	15,756,248
GENERAL PLANT			
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
Total General Plant	0	0	0
Total utility plant in service directly assignable	11,848	0	16,168,737
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	11,848	0	16,168,737

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	207,198	2.94%	15,057	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	190,066	1.77%	17,608	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	397,264		32,665	
PUMPING PLANT				
Structures and Improvements (321)	119,117	2.70%	12,004	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	387,316	4.42%	22,172	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	27,369	4.29%	1,645	15
Total Pumping Plant	533,802		35,821	
WATER TREATMENT PLANT				
Structures and Improvements (331)	811,422	2.50%	84,318	16
Water Treatment Equipment (332)	1,609,613	3.24%	129,646	17
Total Water Treatment Plant	2,421,035		213,964	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	557,081	2.10%	33,711	19
Transmission and Distribution Mains (343)	578,195	0.93%	94,864	20
Fire Mains (344)	0			21
Services (345)	338,281	2.09%	12,374	22
Meters (346)	840,212	5.00%	90,361	23
Hydrants (348)	161,925	1.59%	21,983	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					222,255	4
315					0	5
316					207,674	6
317					0	7
	0	0	0	0	429,929	
321					131,121	8
322					0	9
323					0	10
324					0	11
325					409,488	12
326					0	13
327					0	14
328					29,014	15
	0	0	0	0	569,623	
331					895,740	16
332					1,739,259	17
	0	0	0	0	2,634,999	
341					0	18
342					590,792	19
343	11,100				661,959	20
344					0	21
345	4,908				345,747	22
346	11,352				919,221	23
348	1,042				182,866	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	2,475,694		253,293	
GENERAL PLANT				
Structures and Improvements (390)	162,662	2.56%	10,121	26
Office Furniture and Equipment (391)	22,684	5.88%	998	27
Computer Equipment (391.1)	134,238	25.00%	39,981	28
Transportation Equipment (392)	255,843	18.00%	36,192	29
Stores Equipment (393)	352	5.88%		30
Tools, Shop and Garage Equipment (394)	61,511	7.69%		31
Laboratory Equipment (395)	18,672	5.88%		32
Power Operated Equipment (396)	110,607	6.07%	11,126	33
Communication Equipment (397)	53,112	9.09%	15,360	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	819,681		113,778	
Total accum. prov. directly assignable	6,647,476		649,521	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	6,647,476		649,521	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>28,402</u>	0	0	0	<u>2,700,585</u>
390					172,783 26
391					23,682 27
391.1	17,375				156,844 28
392	7,825				284,210 29
393					352 30
394					61,511 31
395					18,672 32
396					121,733 33
397					68,472 34
397.1					0 35
398					0 36
399					0 37
	<u>25,200</u>	0	0	0	<u>908,259</u>
	<u>53,602</u>	0	0	0	<u>7,243,395</u>
					0 38
	<u>53,602</u>	0	0	0	<u>7,243,395</u>

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	21,236	2.70%	5,608	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	56,964	4.42%	7,330	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	1,810	4.29%	1,670	15
Total Pumping Plant	80,010		14,608	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	1,678,839	0.93%	73,016	20
Fire Mains (344)	0			21
Services (345)	345,082	2.09%	19,535	22
Meters (346)	0			23
Hydrants (348)	284,047	1.59%	5,264	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					26,844 8
322					0 9
323					0 10
324					0 11
325					64,294 12
326					0 13
327					0 14
328					3,480 15
	0	0	0	0	94,618
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343	7,713				1,744,142 20
344					0 21
345	3,411				361,206 22
346					0 23
348	724				288,587 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	2,307,968		97,815
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	2,387,978		112,423
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	2,387,978		112,423

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	11,848	0	0	0	2,393,935
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	11,848	0	0	0	2,488,553
					0 38
	11,848	0	0	0	2,488,553

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			146,831	146,831	1
February			130,832	130,832	2
March			141,734	141,734	3
April			141,438	141,438	4
May			152,595	152,595	5
June			179,205	179,205	6
July			198,596	198,596	7
August			184,587	184,587	8
September			163,948	163,948	9
October			143,472	143,472	10
November			137,039	137,039	11
December			140,886	140,886	12
Total annual pumpage	0	0	1,861,163	1,861,163	
Less: Water sold				1,450,390	13
Volume pumped but not sold				410,773	14
Volume sold as a percent of volume pumped				78%	15
Volume used for water production, water quality and system maintenance				39,946	16
Volume related to equipment/system malfunction				102,108	17
Non-utility volume NOT included in water sales				4,190	18
Total volume not sold but accounted for				146,244	19
Volume pumped but unaccounted for				264,529	20
Percent of water lost				14%	21
If more than 15%, indicate causes:					22
If more than 15%, 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.)				8,529	24
Date of maximum: 7/13/2005					25
Cause of maximum:					26
Extremely hot summer, with extended periods with no rain.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,731	27
Date of minimum: 12/25/2005					28
Total KWH used for pumping for the year				3,501,094	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CORNER OF BUGBEE & TIERNEY	10	164	30	1,025,167	Yes	1
TIERNEY AVENUE	11	165	30	1,106,667	Yes	2
UNION & 3RD STREET	3	100	18	1,030,500	Yes	3
PEARSON STREET	6	100	24	1,265,083	Yes	4
MARTIN STREET	7	100	24	984,167	Yes	5
BUGBEE AVENUE	9	100	20	108,417	No	6

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	18TH ST BSTR PUMP #1	18TH ST BSTR PUMP #2	18TH ST BSTR PUMP #3	1
Location	18TH ST BOOSTER	18TH ST BOOSTER	18TH ST BOOSTER	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	2003	2003	2003	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	60	120	120	8
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	MARATHON ELECTRIC	9 10
Year Installed	2003	2003	2003	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	3	7	7	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	18TH ST BSTR PUMP #4	18TH ST BSTR PUMP #5	28TH AV BSTR PUMP #1	14
Location	18TH ST BOOSTER	18TH ST BOOSTER	28TH AVE BOOSTER	15
Purpose	B	B	B	16
Destination	D	D	R	17
Pump Manufacturer	AURORA	AURORA	CRANE	18
Year Installed	2003	2003	1978	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,320	1,320	500	21
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	ALLIS CHALMERS	22 23
Year Installed	2003	2003	1978	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	20	20	50	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	28TH AV BSTR PUMP#2	BROWN BSTR PUMP #1	BROWN BSTR PUMP #2	1
Location	28TH AVE BOOSTER	BROWN ST BOOSTER	BROWN ST BOOSTER	2
Purpose	B	B	B	3
Destination	R	R	R	4
Pump Manufacturer	PACO	PACO	FAIRBANKS	5
Year Installed	1996	1996	1988	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	550	600	600	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	US MOTOR	MARATHON ELECTRIC	9 10
Year Installed	1978	1996	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	60	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BROWN BSTR PUMP #3	ELM ST BSTR PUMP #1	ELM ST BSTR PUMP #2	14
Location	BROWN ST BOOSTER	ELM ST BOOSTER	ELM ST BOOSTER	15
Purpose	B	B	B	16
Destination	R	R	R	17
Pump Manufacturer	WORTHINGTON	PACO	PACO	18
Year Installed	1962	1998	1998	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	500	80	250	21
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	US MOTOR	US MOTOR	22 23
Year Installed	1962	1998	1998	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	8	20	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	ELM ST BSTR PUMP #3	MONROE BSTR PUMP #2	MONROE BSTR PUMP #3	1
Location	ELM ST BOOSTER	MONROE ST BOOSTER	MONROE ST BOOSTER	2
Purpose	B	B	B	3
Destination	R	D	D	4
Pump Manufacturer	PACO	PEERLESS	ALLIS CHALMERS	5
Year Installed	1998	1982	1982	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	250	150	600	8
Pump Motor or Standby Engine Mfr	US MOTOR	CENTURY	MARATHON ELECTRIC	9 10
Year Installed	1998	1982	1982	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	10	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #1	PUMP #2	PUMP #3	14
Location	FILTER PLANT	FILTER PLANT	FILTER PLANT	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	18
Year Installed	1964	1964	1964	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,200	2,400	2,400	21
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	MARATHON ELECTRIC	22 23
Year Installed	1964	1964	1964	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	150	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	PUMP #4	PUMP #5	PUMP #6	1
Location	FILTER PLANT	FILTER PLANT	FILTER PLANT	2
Purpose	P	P	P	3
Destination	D	T	T	4
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	5
Year Installed	1964	1964	1964	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	4,200	1,000	1,000	8
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	MARATHON ELECTRIC	9 10
Year Installed	1964	1964	1964	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	W WAUSAU BSTR PUMP #1	W WAUSAU BSTR PUMP #2	W WAUSAU BSTR PUMP #3	14
Location	W WAUSAU BOOSTER	W WAUSAU BOOSTER	W WAUSAU BOOSTER	15
Purpose	B	B	B	16
Destination	R	R	R	17
Pump Manufacturer	CRANE	CRANE	CRANE	18
Year Installed	1987	1987	1987	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	110	110	780	21
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	MARATHON ELECTRIC	22 23
Year Installed	1987	1987	1987	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	15	15	30	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 #10 PUMP	WELL #3 PUMP	WELL #6 PUMP	1
Location	WELL #10	WELL #3	WELL #6	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	CHRISTENSEN	PEERLESS	PEERLESS	5
Year Installed	2005	1980	1951	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	3,000	2,000	1,500	8
Pump Motor or Standby Engine Mfr	US MOTORS	US ELECTRIC	US MOTORS	9 10
Year Installed	1989	1984	1951	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	75	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #7 PUMP	WELL #9 PUMP	WELL 11 PUMP	14
Location	WELL #7	WELL #9	WELL 11	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	PEERLESS	PEERLE3SS	GOULD	18
Year Installed	1951	1965	2001	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,500	1,000	2,500	21
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	US MOTORS	22 23
Year Installed	1951	1965	2001	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	150	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	BROWN ST ELEVATED	ELM STREET RESERVOIR	FILTER PLANT	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1963	1951	1964	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	168	189	0	6
Total capacity in gallons (actual)	500,000	2,500,000	1,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)			OTHER	9
Points of application (wellhouse, central facilities, booster station, other)			CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)			OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12.0000	12
Is a corrosion control chemical used (yes, no)?			Y	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	INDUSTRIAL PARK	WAUSAU AVE ELEVATED	WAUSAU AVE RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1985	2003	1987	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	189	125	223	6
Total capacity in gallons (actual)	1,000,000	250,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	2.000	675	0	310	0	365	1	
M	D	3.000	203	0	0	0	203	2	
M	D	4.000	32,869	0	0	0	32,869	3	
M	D	6.000	489,792	992	5,937	0	484,847	4	
M	S	6.000	300	0	0	0	300	5	
M	D	8.000	325,157	19,247	0	0	344,404	6	
M	S	8.000	2,779	0	0	0	2,779	7	
M	D	10.000	106,732	15,683	0	0	122,415	8	
M	S	10.000	3,377	0	0	0	3,377	9	
M	D	12.000	95,730	1,585	0	0	97,315	10	
M	S	12.000	2,167	0	0	0	2,167	11	
M	D	14.000	84,196	388	388	0	84,196	12	
M	S	14.000	1,255	0	0	0	1,255	13	
M	D	16.000	5,735	0	0	0	5,735	14	
M	S	16.000	3,356	0	0	0	3,356	15	
M	S	18.000	5,065	0	0	0	5,065	16	
M	S	20.000	30	0	0	0	30	17	
P	S	22.000	630	0	0	0	630	18	
M	D	24.000	1,241	0	0	0	1,241	19	
M	S	24.000	6,235	0	0	0	6,235	20	
M	D	30.000	21	0	0	0	21	21	
Total Within Municipality			1,167,545	37,895	6,635	0	1,198,805		
Total Utility			1,167,545	37,895	6,635	0	1,198,805		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.625	1	0	0	0	1		1
L	0.625	404	0	1	0	403		2
M	0.750	649	4	11	0	642		3
L	0.750	6,401	0	97	0	6,304		4
P	1.000		164			164		5
L	1.000	1,970	0	52	0	1,918		6
M	1.000	3,493	39	4	0	3,528		7
M	1.250	6	0	0	0	6		8
L	1.250	34	0	0	0	34		9
M	1.500	1,921	14	5	0	1,930		10
L	1.500	8	0	0	0	8		11
P	1.500		213			213		12
L	2.000	46	0	1	0	45		13
M	2.000	177	14	1	0	190		14
P	2.000		8			8		15
M	3.000	92	0	0	0	92		16
M	4.000	110	0	0	0	110		17
M	6.000	52	1	0	0	53		18
M	8.000	54	1	0	0	55		19
M	10.000	2	0	0	0	2		20
Total Utility		15,420	458	172	0	15,706	0	

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	12,617	300	100	(94)	12,723	694	1
0.750	1,720	108	27	5	1,806	74	2
1.000	456	28	7	(2)	475	30	3
1.500	217	14	4	5	232	34	4
2.000	184	0	0	2	186	34	5
3.000	43	1	1	5	48	8	6
4.000	33	0	0	8	41	0	7
6.000	8	0	0	1	9	9	8
Total:	15,278	451	139	(70)	15,520	883	

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	11,737	633	11	21	0	321	12,723	1
0.750	1,514	245	18	4	0	25	1,806	2
1.000	165	252	18	16	0	24	475	3
1.500	8	180	16	10	0	18	232	4
2.000	0	117	13	33	0	23	186	5
3.000	0	27	1	17	0	3	48	6
4.000	0	18	5	15	0	3	41	7
6.000	0	3	3	1	0	2	9	8
Total:	13,424	1,475	85	117	0	419	15,520	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	1,481	78	18		1,541	2
Total Fire Hydrants	1,481	78	18	0	1,541	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	1,446
Number of distribution system valves end of year:	5,343
Number of distribution valves operated during year:	200

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

Account 407 - Amortization of Telemetry System was authorized by letter from James Luckow, dated February 21, 2002, for early retirement of telemetry system. This was the final year this will be amortized. Amount amortized was \$13,334.13

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

General footnotes

Acct. 472 - Increase in rental attributable to change in contracts to move cell antennas onto water tower. Addition of one additional cell provider.

Please explain amounts in Account 474 in excess of \$10,000, 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.

Return on net investment in meters charged to sewer department

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 15%, but not less \$10,000, please explain.

Acct. 623 - Fuel or Power Purchased for Pumping - Electric costs increased \$33,000 in 2005.

Acct. 633 - Maintenance of Pumping Equipment - Rehab of wells 9 and 10.

Acct. 641 - Chemicals - Increase in chemicals, and an increase in quantity due to additional pumping as a result of dry, hot summer.

Acct. 661 - Storage Facilities Expense - Increase was due to painting of Brown Street Tower. Last painted approximately 1990.

Acct. - 663 - Meter Expenses - Decrease attributable to reallocation of staff.

Acct. 903 - Change in allocation for Data Processing services, and increase for Treasurer's services billed by the City.

Acct. 923 - Changes for Data Processing services was being allocated incorrectly in the past. This was discovered during recent rate study, and corrected for year end 2005. Also, reallocation of utility staff expenses to other city departments.

Acct. 926 - Increase in employee benefit costs.

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

General footnotes

Account 391.1 - Computer Equipment - retirement of Itron Meter Reading System.

WATER OPERATING SECTION FOOTNOTES

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 \$100,000, please explain. If applicable, provide construction authorization.

Acct. 346 Meters - Additions of \$623,201 consists of \$64,138 in new meters, and \$559,063 in radio read modules.

Pumping and Purchased Water Statistics (Page W-16)

General footnotes

Volume for Equipment/system malfunctions appears high due to a major main break that ran for approximately 33 days before surfacing. Estimated loss for this break alone was 5.5 million gallons.

Also, based on testing, we have determined that our master plant meter overreads by approximately 5%. A 5% adjustment is factored in based on the total annual pumpage.

Water Mains (Page W-21)

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

Mains are assessed against the abutting property owners on a per foot frontage basis, less costs of oversized mains, hydrants and leads.

Water Services (Page W-22)

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

Property owners are charged \$215.00 for new 1" services. Services over 1" are charged to property owners based on time and materials.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

The number of "utility owned services not in use at end of year" is unknown. Wausau Water Works' policy has been to install services to vacant property at the time of curb and gutter installation/replacement on major street reconstructions. It is not possible to confirm difference between services in use and active meters, as property may have more than one meter coming from a single service line.

Meters (Page W-23)

Explain all reported adjustments.

Variance due to reclassification of meter sizes and/or service due to errors on billing system. Wausau Water Works is also looking at a meter inventory program which will allow better reporting of meters in service, in stock, tested and junked.

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

Meters are exchanged and tested on a 10 year cycle. Older vintage meters are being junked without testing.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

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.

18th Street Booster Station meter will be tested in 2006. Elm Street Reservoir is only other facility with a meter. Meter is too large to be tested in house, would need to be sent out for testing.

Hydrants and Distribution System Valves (Page W-24)

General footnotes

Wausau Water Works' valves do not have a history of failure, and staff finds that exercising is not warranted.
