



3014 (02-02-05)

ANNUAL REPORT

OF

Name: MUKWONAGO MUNICIPAL WATER UTILITY

Principal Office: 440 RIVER CREST COURT
P.O. BOX 206
MUKWONAGO, WI 53149

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: MUKWONAGO MUNICIPAL WATER UTILITY

Utility Address: 440 RIVER CREST COURT

P.O. BOX 206

MUKWONAGO, WI 53149

When was utility organized? 1/1/1913

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR BERNARD W. KAHL

Title: VILLAGE CLERK/TREASURER

Office Address:

440 RIVER CREST COURT

P.O. BOX 206

MUKWONAGO, WI 53149

Telephone: (262) 363 - 6420

Fax Number: (262) 363 - 6425

E-mail Address:

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

Name: MR JOHN KNEPEL

Title: CPA

Office Address: VIRCHOW KRAUSE & COMPANY, LLP

115 S 84TH ST STE 400

MILWAUKEE, WI 53214

Telephone: (414) 777 - 5359

Fax Number: (414) 777 - 5555

E-mail Address: jknepel@virchowkrause.com

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

Name: MR ARNOLD FICKAU JR

Title: CHAIRPERSON

Office Address:

440 RIVER CREST COURT

P.O. BOX 206

MUKWONAGO, WI 53149

Telephone: (262) 363 - 6420

Fax Number: (262) 363 - 6425

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: MR JOHN KNEPEL

Title: CPA

Office Address: VIRCHOW KRAUSE & COMPANY, LLP
115 S 84TH ST STE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5359

Fax Number: (414) 777 - 5555

E-mail Address: jknepel@virchowkrause.com

Date of most recent audit report: 3/14/2006

Period covered by most recent audit: JANUARY 1, 2005 THRU DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: MR RANDALL J. WALENCZYK

Title: SUPERINTENDENT

Office Address:

440 RIVER CREST COURT
P.O. BOX 206
MUKWONAGO, WI 53149

Telephone: (262) 363 - 6439

Fax Number: (262) 363 - 6952

E-mail Address: walenczyk@centurytel.net

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

- MR DALE FENNEL
- MR ARNOLD FICKAU, JR, CHAIRPERSON
- MR DENNIS O'BRYAN

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,484,802	1,309,062	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	499,494	444,441	2
Depreciation Expense (403)	231,175	225,557	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	236,934	238,011	5
Total Operating Expenses	967,603	908,009	
Net Operating Income	517,199	401,053	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	517,199	401,053	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	38,613	14,048	10
Miscellaneous Nonoperating Income (421)	1,967,657	481,462	11
Total Other Income	2,006,270	495,510	
Total Income	2,523,469	896,563	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(22,490)	(22,490)	12
Other Income Deductions (426)	71,423	57,510	13
Total Miscellaneous Income Deductions	48,933	35,020	
Income Before Interest Charges	2,474,536	861,543	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	219,580	252,994	14
Amortization of Debt Discount and Expense (428)	23,046	23,791	15
Amortization of Premium on Debt--Cr. (429)	9,400	4,212	16
Interest on Debt to Municipality (430)	0	6,251	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	32,731	0	19
Total Interest Charges	200,495	278,824	
Net Income	2,274,041	582,719	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,506,352	4,913,880	20
Balance Transferred from Income (433)	2,274,041	582,719	21
Miscellaneous Credits to Surplus (434)	0	9,753	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)	7,780,393	5,506,352	

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	1,484,802		1,484,802	1
Total (Acct. 400):	1,484,802	0	1,484,802	
Operation and Maintenance Expense (401-402):				
Derived	499,494		499,494	2
Total (Acct. 401-402):	499,494	0	499,494	
Depreciation Expense (403):				
Derived	231,175		231,175	3
Total (Acct. 403):	231,175	0	231,175	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	236,934		236,934	5
Total (Acct. 408):	236,934	0	236,934	
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:	517,199	0	517,199	
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):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	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)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST AND DIVIDEND INCOME	38,613	0	38,613 11
Total (Acct. 419):	38,613	0	38,613
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	1,964,794	1,964,794 12
Total (Acct. 421):	0	1,964,794	1,964,794
Miscellaneous Nonoperating Income (421):			
MISC OTHER	2,863		2,863 13
Total (Acct. 421):	2,863	0	2,863
TOTAL OTHER INCOME:	41,476	1,964,794	2,006,270
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(22,490)	[REDACTED]	(22,490) 14
NONE	0	0	0 15
Total (Acct. 425):	(22,490)	0	(22,490)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	71,423	71,423 16
Total (Acct. 426):	0	71,423	71,423
Other Income Deductions (426):			
NONE	0	0	0 17
Total (Acct. 426):	0	0	0
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(22,490)	71,423	48,933
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	219,580	[REDACTED]	219,580 18
Total (Acct. 427):	219,580	0	219,580
Amortization of Debt Discount and Expense (428):			
AMORTIZATION EXPENSE	23,046	[REDACTED]	23,046 19
Total (Acct. 428):	23,046	0	23,046
Amortization of Premium on Debt--Cr. (429):			
AMORTIZATION OF PREMIUM	9,400	[REDACTED]	9,400 20
Total (Acct. 429):	9,400	0	9,400

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 21
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
INTEREST CHARGED TO CONSTRUCTION	32,731		32,731 23
Total (Acct. 432):	32,731	0	32,731
TOTAL INTEREST CHARGES:	200,495	0	200,495
NET INCOME:	380,670	1,893,371	2,274,041
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,998,156	3,508,196	5,506,352 24
Total (Acct. 216):	1,998,156	3,508,196	5,506,352
Balance Transferred from Income (433):			
Derived	380,670	1,893,371	2,274,041 25
Total (Acct. 433):	380,670	1,893,371	2,274,041
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,378,826	5,401,567	7,780,393

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 & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,484,802	0	0	0	1,484,802	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,484,802	0	0	0	1,484,802	

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	164,321		164,321	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	8,213		8,213	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	172,534	0	172,534	

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	4.1	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 (100)	16,365,880	14,895,858	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,400,310	2,092,255	2
Net Utility Plant	13,965,570	12,803,603	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,460,540	8,098	6
Special Funds (125)	0	0	7
Total Other Property and Investments	1,460,540	8,098	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,055,845	1,034,315	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	335,192	329,536	11
Other Accounts Receivable (143)	50,153	1,062	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	329,210	1,007,632	14
Materials and Supplies (150)	22,801	22,988	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	1,793,201	2,395,533	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	78,869	74,559	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	78,869	74,559	
Total Assets and Other Debits	17,298,180	15,281,793	

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)	2,171,688	2,171,688	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	7,780,393	5,506,352	23
Total Proprietary Capital	9,952,081	7,678,040	
LONG-TERM DEBT			
Bonds (221)	4,763,296	4,962,519	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	1,802,843	1,910,391	26
Total Long-Term Debt	6,566,139	6,872,910	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	77,897	33,169	28
Payables to Municipality (233)	3,331	145,515	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	42,206	57,862	32
Other Current and Accrued Liabilities (238)	1,599	1,437	33
Total Current and Accrued Liabilities	125,033	237,983	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	13,487	4,212	34
Customer Advances for Construction (252)	5,120	5,120	35
Other Deferred Credits (253)	636,320	483,528	36
Total Deferred Credits	654,927	492,860	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	17,298,180	15,281,793	

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	14,895,858	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)	9,700,735	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,632,250	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	1,032,895				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	16,365,880	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,875,038	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	525,272	0	0	0	13
Total Accumulated Provision	2,400,310	0	0	0	
Net Utility Plant	13,965,570	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,626,116				1,626,116	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	231,175				231,175	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	10,830				10,830	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
Adj. for plant previously booked					0	12
now financed with special					0	13
assessments	12,290				12,290	14
					0	15
Total credits	254,295	0	0	0	254,295	16
Debits during year						17
Book cost of plant retired	5,373				5,373	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	5,373	0	0	0	5,373	25
Balance end of year (110.1)	1,875,038	0	0	0	1,875,038	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	466,139				466,139	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	71,423				71,423	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	71,423	0	0	0	71,423	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
Adj. for plant previously booked					0	21
now financed with special					0	22
assessments	12,290				12,290	23
					0	24
Total debits	12,290	0	0	0	12,290	25
Balance end of year (110.1)	525,272	0	0	0	525,272	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	22,801	22,988
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	22,801	22,988

**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)				
2001 WATER SYSTEM REVENUE BANS	1,876	428	313	1
2002 WATER SYSTEM REVENUE BONDS \$2,466,450	5,856	428	11,193	2
2002 WATER SYSTEM REVENUE BONDS \$690,000	2,991	428	47,607	3
2003 WATER SYSTEM REVENUE BANS	2,391	428	0	4
2004 WATER SYSTEM REVENUE BANS	2,332	428	0	5
2005 WATER SYSTEM REVENUE BANS	7,600	428	19,756	6
Total			78,869	
Unamortized premium on debt (251)				
2003 WATER SYSTEM REVENUE BANS	4,212	429	0	7
2005 WATER SYSTEM REVENUE BANS	5,188	429	13,487	8
Total			13,487	

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	2,171,688	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,171,688</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2001 WATERWORKS SYSTEM REVENUE BONDS	03/01/2001	03/01/2006	4.25%	170,000	1
2002 WATERWORKS SYSTEM REVENUE BONDS	02/15/2002	12/01/2021	3.17%	2,261,925	2
2002 WATERWORKS SYSTEM REVENUE BONDS	09/01/2002	12/01/2007	2.30%	275,000	3
2004 G.O. REFUNDING BONDS	12/15/2004	04/01/2009	3.15%	121,159	4
2005 WATERWORKS SYSTEM REVENUE BONDS	03/01/2005	03/01/2008	3.30%	1,935,212	5
Total Bonds (Account 221):				4,763,296	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
SAFE DRINKING WATER LOAN	04/29/2002	05/01/2022	2.75%	411,877	1
SAFE DRINKING WATER LOAN	04/28/1999	05/01/2018	2.64%	1,390,966	2
Total for Account 224				1,802,843	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	233,657	2
Charged electric department expense		3
Charged sewer department expense	3,277	4
Other (explain):		
NONE		5
Total Accruals and other credits	236,934	
Taxes paid during year:		
County, state and local taxes	222,984	6
Social Security taxes	12,571	7
PSC Remainder Assessment	1,379	8
Other (explain):		
NONE		9
Total payments and other debits	236,934	
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)					
2004 GO REFUNDING BONDS	657	3,580	3,263	974	1
2003 WATERWORKS SYSTEM REVENUE BANS	10,609	5,303	15,912	0	2
2001 WATERWORKS SYSTEM REVENUE BANS	4,534	8,287	10,413	2,408	3
2002 WATERWORKS SYSTEM REVENUE BONDS \$2,466,450	29,468	86,790	107,455	8,803	4
2002 WATERWORKS SYSTEM REVENUE BONDS \$690,000	1,012	11,851	12,138	725	5
2005 WATERWORKS SYSTEM REVENUE BANS		53,219	31,931	21,288	6
2004 WATERWORKS SYSTEM REVENUE BANS	3,098	1,548	4,646	0	7
Subtotal	49,378	170,578	185,758	34,198	
Advances from Municipality (223)					
NONE	0			0	8
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
SAFE DRINKING WATER LOAN 1999	6,510	37,503	37,893	6,120	9
SAFE DRINKING WATER LOAN 2002	1,974	11,499	11,585	1,888	10
Subtotal	8,484	49,002	49,478	8,008	
Notes Payable (231)					
NONE	0			0	11
Subtotal	0	0	0	0	
Total	57,862	219,580	235,236	42,206	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	1,460,540	2
Total (Acct. 124):	1,460,540	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	335,192	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	335,192	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
CELL TOWER	49,300	11
OTHER	853	12
Total (Acct. 143):	50,153	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY	282,046	13
SHARED METER COSTS DUE FROM SEWER	33,350	14
DELINQUENT USER CHARGES PLACED ON THE TAX ROLL	13,814	15
Total (Acct. 145):	329,210	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO VILLAGE	3,331	19
Total (Acct. 233):	3,331	
Other Deferred Credits (253):		
Regulatory Liability	404,829	20
ACCRUED SICK	60,199	21
DEFERRED SPECIAL ASSESSMENTS	171,292	22
Total (Acct. 253):	636,320	

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)	9,601,431	0	0	0	9,601,431	1
Materials and Supplies	22,894	0	0	0	22,894	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,750,577	0	0	0	1,750,577	4
Customer Advances for Construction					0	5
Regulatory Liability	416,074	0	0	0	416,074	6
NONE					0	7
Average Net Rate Base	7,457,674	0	0	0	7,457,674	
Net Operating Income	517,199	0	0	0	517,199	8
Net Operating Income as a percent of						
Average Net Rate Base	6.94%	N/A	N/A	N/A	6.94%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

**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	427,319	0	0	0	427,319	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	22,490	0	0	0	22,490	3
Other (specify):						
NONE					0	4
Balance End of Year	404,829	0	0	0	404,829	

FINANCIAL SECTION FOOTNOTES

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

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

143 - Village received \$49,300 for cell tower leave payments for 2000 through 2005.

145 - Due from Municipality \$282,046: During a joint construction project, some costs were paid by the water and should have been paid by the village. Amounts were repaid in 2006.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Honorable President and Board of Trustees
Village of Mukwonago
Waukesha and Walworth Counties, Wisconsin

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

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

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

Milwaukee, Wisconsin
March 15, 2006

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,374,689	1,250,993	1
Total Sales of Water	1,374,689	1,250,993	
Other Operating Revenues			
Forfeited Discounts (470)	6,194	3,035	2
Miscellaneous Service Revenues (471)	1,243	773	3
Rents from Water Property (472)	97,633	49,300	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,043	4,961	6
Total Other Operating Revenues	110,113	58,069	
Total Operating Revenues	1,484,802	1,309,062	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	36,299	37,777	7
Pumping Expenses (620-625)	92,388	93,620	8
Water Treatment Expenses (630-635)	49,646	38,059	9
Transmission and Distribution Expenses (640-655)	115,476	70,182	10
Customer Accounts Expenses (901-904)	34,300	11,906	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	171,385	192,897	13
Total Operation and Maintenance Expenses	499,494	444,441	
Other Operating Expenses			
Depreciation Expense (403)	231,175	225,557	14
Amortization Expense (404-407)		0	15
Taxes (408)	236,934	238,011	16
Total Other Operating Expenses	468,109	463,568	
Total Operating Expenses	967,603	908,009	
NET OPERATING INCOME	517,199	401,053	

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	58	1,940	15,136	2
Industrial				3
Total Unmetered Sales to General Customers (460)	58	1,940	15,136	
Metered Sales to General Customers (461)				
Residential	1,965	120,801	611,042	4
Commercial	267	62,524	242,775	5
Industrial	46	18,314	56,028	6
Total Metered Sales to General Customers (461)	2,278	201,639	909,845	
Private Fire Protection Service (462)	49		41,755	7
Public Fire Protection Service (463)	1		374,732	8
Other Sales to Public Authorities (464)	21	9,161	33,221	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 2,407	 212,740	 1,374,689	

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)	374,732	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)	374,732	
Forfeited Discounts (470):		
Customer late payment charges	6,194	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	6,194	
Miscellaneous Service Revenues (471):		
OTHER SERVICE REVENUES	1,243	7
Total Miscellaneous Service Revenues (471)	1,243	
Rents from Water Property (472):		
CELLULAR TOWER RENTAL INCOME	97,633	8
Total Rents from Water Property (472)	97,633	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,043	10
Other (specify): NONE		11
Total Other Water Revenues (474)	5,043	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	13,283	12,704	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	8,062	7,439	3
Maintenance of Water Source Plant (605)	14,954	17,634	4
Total Source of Supply Expenses	36,299	37,777	
PUMPING EXPENSES			
Operation Labor (620)	13,146	12,931	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	62,023	58,328	7
Operation Supplies and Expenses (623)	5,196	7,040	8
Maintenance of Pumping Plant (625)	12,023	15,321	9
Total Pumping Expenses	92,388	93,620	
WATER TREATMENT EXPENSES			
Operation Labor (630)	12,829	12,687	10
Chemicals (631)	18,205	15,423	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)	18,612	9,949	13
Total Water Treatment Expenses	49,646	38,059	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)	1,476	3,283	15
Maintenance of Distribution Reservoirs and Standpipes (650)	10,230	6,525	16
Maintenance of Mains (651)	37,871	25,731	17
Maintenance of Services (652)	31,238	16,911	18
Maintenance of Meters (653)	8,461	5,188	19
Maintenance of Hydrants (654)	26,200	12,544	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	115,476	70,182	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,026	1,471	22
Accounting and Collecting Labor (902)	32,274	10,435	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	34,300	11,906	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	28,545	28,707	27
Office Supplies and Expenses (921)	4,040	7,632	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	42,945	70,512	30
Property Insurance (924)	11,824	14,288	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	65,837	52,382	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	9,988	8,754	35
Transportation Expenses (933)	8,206	7,510	36
Maintenance of General Plant (935)	0	3,112	37
Total Administrative and General Expenses	171,385	192,897	
Total Operation and Maintenance Expenses	499,494	444,441	

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		225,633	222,326	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,649	1,731	2
Net property tax equivalent		222,984	220,595	
Social Security		12,571	11,369	3
PSC Remainder Assessment		1,379	6,047	4
Other (specify): NONE			0	5
Total tax expense		236,934	238,011	

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			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220500				3
County tax rate	mills		2.307800				4
Local tax rate	mills		7.619290				5
School tax rate	mills		8.670370				6
Voc. school tax rate	mills		1.376600				7
Other tax rate - Local	mills		0.861440				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.056000				10
Less: state credit	mills		1.086210				11
Net tax rate	mills		19.969790				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.619290				14
Combined School Tax Rate	mills		10.046970				15
Other Tax Rate - Local	mills		0.861440				16
Total Local & School Tax	mills		18.527700				17
Total Tax Rate	mills		21.056000				18
Ratio of Local and School Tax to Total	dec.		0.879925				19
Total tax net of state credit	mills		19.969790				20
Net Local and School Tax Rate	mills		17.571917				21
Utility Plant, Jan. 1	\$	14,895,858	14,895,858				22
Materials & Supplies	\$	22,988	22,988				23
Subtotal	\$	14,918,846	14,918,846				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	14,918,846	14,918,846				26
Assessment Ratio	dec.		0.860693				27
Assessed Value	\$	12,840,546	12,840,546				28
Net Local & School Rate	mills		17.571917				29
Tax Equiv. Computed for Current Year	\$	225,633	225,633				30
Tax Equivalent per 1994 PSC Report	\$	116,643					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	225,633					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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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)	305,167		4
Structures and Improvements (311)	0	1,340	5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	593,561		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	556,010		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,454,738	1,340	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	485,455		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	137,388		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	577,539		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	550		20
Total Pumping Plant	1,200,932	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	184,501		23
Total Water Treatment Plant	184,501	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)			305,167	4
Structures and Improvements (311)			1,340	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			593,561	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			556,010	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,456,078	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			485,455	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			137,388	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			577,539	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			550	20
Total Pumping Plant	0	0	1,200,932	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			184,501	23
Total Water Treatment Plant	0	0	184,501	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,443,595		26
Transmission and Distribution Mains (343)	3,557,237	518,692	27
Fire Mains (344)	0		28
Services (345)	539,009	39,880	29
Meters (346)	350,312	23,584	30
Hydrants (348)	410,101	44,334	31
Other Transmission and Distribution Plant (349)	1,944		32
Total Transmission and Distribution Plant	6,302,198	626,490	
GENERAL PLANT			
Land and Land Rights (389)	1,300		33
Structures and Improvements (390)	148,115		34
Office Furniture and Equipment (391)	6,856		35
Computer Equipment (391.1)	30,657		36
Transportation Equipment (392)	83,518		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	17,180		39
Laboratory Equipment (395)	8,450		40
Power Operated Equipment (396)	2,611		41
Communication Equipment (397)	61,071		42
SCADA Equipment (397.1)	0	14,366	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	359,758	14,366	
Total utility plant in service directly assignable	9,502,127	642,196	
Common Utility Plant Allocated to Water Department (300)	0		46
Total utility plant in service	9,502,127	642,196	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,443,595 26
Transmission and Distribution Mains (343)		(357,615)	3,718,314 27
Fire Mains (344)			0 28
Services (345)		(31,469)	547,420 29
Meters (346)	2,203		371,693 30
Hydrants (348)	3,170	(49,131)	402,134 31
Other Transmission and Distribution Plant (349)			1,944 32
Total Transmission and Distribution Plant	5,373	(438,215)	6,485,100
GENERAL PLANT			
Land and Land Rights (389)			1,300 33
Structures and Improvements (390)			148,115 34
Office Furniture and Equipment (391)			6,856 35
Computer Equipment (391.1)			30,657 36
Transportation Equipment (392)			83,518 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			17,180 39
Laboratory Equipment (395)			8,450 40
Power Operated Equipment (396)			2,611 41
Communication Equipment (397)			61,071 42
SCADA Equipment (397.1)			14,366 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	374,124
Total utility plant in service directly assignable	5,373	(438,215)	9,700,735
Common Utility Plant Allocated to Water Department (300)			0 46
Total utility plant in service	5,373	(438,215)	9,700,735

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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	8,884	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	8,884	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			8,884 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	8,884
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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)	2,572,673	1,361,986	27
Fire Mains (344)	0		28
Services (345)	542,593	157,187	29
Meters (346)	0		30
Hydrants (348)	380,898	169,814	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,496,164	1,688,987	
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	3,496,164	1,697,871	
Common Utility Plant Allocated to Water Department (300)	0		46
Total utility plant in service	3,496,164	1,697,871	

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)		357,615	4,292,274 27
Fire Mains (344)			0 28
Services (345)		31,469	731,249 29
Meters (346)			0 30
Hydrants (348)		49,131	599,843 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	438,215	5,623,366
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	0	438,215	5,632,250
Common Utility Plant Allocated to Water Department (300)			0 46
Total utility plant in service	0	438,215	5,632,250

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			22,703	22,703	1
February			20,820	20,820	2
March			19,091	19,091	3
April			24,694	24,694	4
May			17,483	17,483	5
June			19,285	19,285	6
July			23,625	23,625	7
August			23,104	23,104	8
September			21,168	21,168	9
October			19,660	19,660	10
November			17,014	17,014	11
December			16,984	16,984	12
Total annual pumpage	0	0	245,631	245,631	
Less: Water sold				212,740	13
Volume pumped but not sold				32,891	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				8,593	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				8,593	19
Volume pumped but unaccounted for				24,298	20
Percent of water lost				10%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,113	24
Date of maximum: 7/10/2005					25
Cause of maximum:					26
Hot weather created a greater demand on water					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				432	27
Date of minimum: 12/24/2005					28
Total KWH used for pumping for the year				654,334	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)	
626 CTH NN	#3	1,500	12	1,224,000	Yes	1
525 ROBERTS DRIVE	#4	1,500	12	1,440,000	Yes	2
130 E CTH NN	#5	147	16	1,008,000	Yes	3
250 CTH NN	#6	105	16	432,000	Yes	4

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	#816M00308	#816M0031	WELL # 5	1
Location	WELL #4, BOOSTER 1	WELL #4, BOOSTER 2	130 E CTH NN	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	BYRON-JACKSON	BYRON-JACKSON	GOULD	5
Year Installed	1981	1981	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	800	700	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	US ELECTRIC MOTOR	9 10
Year Installed	1981	1981	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	60	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3	WELL #6		14
Location	626 CTH NN	250 CTH NN		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	GOULD	GOULD		18
Year Installed	1966	2001		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	850	300		21
Pump Motor or Standby Engine Mfr	US ELECTRIC MOTOR	US ELECTRIC		22 23
Year Installed	1966	2001		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	150	40		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	WELL #4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1993	1996	1981	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	148	151	10	6
Total capacity in gallons (actual)	500,000	500,000	330,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	6,804	0	0	0	6,804	1
M	D	6.000	64,558	0	0	0	64,558	2
P	D	6.000	7,076	422	0	0	7,498	3
M	D	8.000	30,015	0	0	0	30,015	4
P	D	8.000	40,995	3,394	0	0	44,389	5
M	D	12.000	1,492	0	0	0	1,492	6
M	S	12.000	0	0	0	0	0	7
P	D	12.000	46,202	7,139	0	0	53,341	8
M	S	16.000	0	0	0	0	0	9
P	D	16.000	9,167	7,088	0	0	16,255	10
P	T	16.000	7,263	0	0	0	7,263	11
P	D	18.000	690	0	0	0	690	12
Total Within Municipality			214,262	18,043	0	0	232,305	
Total Utility			214,262	18,043	0	0	232,305	

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)	
L	0.750	141	0	0	0	141		1
M	0.750	424	0	0	0	424		2
M	1.000	1,253	0	0	0	1,253		3
P	1.250	26	0	0	0	26		4
M	1.250	3	0	0	0	3		5
M	1.500	72	13	0	0	85		6
P	1.500	68	38	0	0	106		7
P	2.000	61	15	0	0	76		8
M	3.000	1	0	0	0	1		9
M	4.000	1	0	0	0	1		10
P	4.000	7	0	0	0	7		11
P	6.000	32	0	0	0	32		12
M	6.000	1	0	0	0	1		13
P	8.000	8	0	0	0	8		14
P	12.000	1	0	0	0	1		15
Total Utility		2,099	66	0	0	2,165	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)	
0.750	2,129	126	13	0	2,242	73	1
1.000	83	2	0	0	85	6	2
1.500	38	1	0	0	39	3	3
2.000	28	2	0	0	30	0	4
3.000	11	0	1	0	10	3	5
4.000	3	0	0	0	3	0	6
6.000	2	0	0	0	2	2	7
8.000	4	0	0	0	4	4	8
Total:	2,298	131	14	0	2,415	91	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	1,987	205	12	9	0	29	2,242	1
1.000	0	57	16	6	0	6	85	2
1.500	0	24	6	6	0	3	39	3
2.000	0	28	2	0	0	0	30	4
3.000	0	2	2	3	0	3	10	5
4.000	0	1	0	2	0	0	3	6
6.000	0	0	0	2	0	0	2	7
8.000	0	0	0	4	0	0	4	8
Total:	1,987	317	38	32	0	41	2,415	

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	22	24			46	1
Within Municipality	477	102	2		577	2
Total Fire Hydrants	499	126	2	0	623	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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: 1,246
 Number of distribution system valves end of year: 1,202
 Number of distribution valves operated during year: 450

WATER OPERATING SECTION FOOTNOTES

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

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

Done

Water Operation & Maintenance Expenses (Page W-05)

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

Acct.# 651- Ten water main breaks in 2005 compared to five in 2004.

Acct.# 652- Increase in maintenance of services due to increased damage between water main breaks and hydrants in current year.

Acct.# 654-Amount in current year appears higher due to five hydrants damaged (two that were replaced). Two hydrants were damaged in prior year.

Acct.# 635- \$6,337 costs of state lab well testing in 2005, none in 2004.

Acct. #902 & #926 - Amount in current year appears higher due to additional accountant added to the Village.

Acct. #923- Amount in current year appears lower due to a water vulnerability assessment and additional misc engineering fees due to large developments in the prior year.

Property Tax Equivalent (Water) (Page W-07)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Non-local Tax Rate is from Milwaukee Metropolitan Sewage District.

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

If Adjustments for any account are nonzero, please explain.

The Utility wanted a more updated inventory listing, a inventory was done and balances were adjusted accordingly.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Plant capitalized during previous years were special assessed in 2005. Adjusted plant to CIAC for amounts special assessed.

Water Mains (Page W-17)

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

Mukwonago's added new water mains costing a total of \$1,880,678; of that the Village financed with debt \$385,223, \$502,605 that were financed by developers , \$859,381 that was special assessed and the remainder was financed with operating income.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

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

Mukwonago's added new water services costing a total of \$214,148; of that the Village financed with debt \$40,910, \$78,550 that were financed by developers and \$91,264 that was special assessed and the remainder was financed with operating income.

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

All in service.

Meters (Page W-19)

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

Due to developer's construction projects during 2005, the Village was unable to test a total of 10% of these meters. The Village will comply in 2006.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes they test the station meters every two years.

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

Due to developer's construction project during 2005, the Village was unable to test these meters. They will be tested in 2006.
