



3013 (02-02-05)

ANNUAL REPORT

OF

Name: BEAVER DAM WATER UTILITY

Principal Office: 205 SOUTH LINCOLN AVENUE
BEAVER DAM, WI 53916

For the Year Ended: DECEMBER 31, 2005

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

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-05
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Meters	W-23
Hydrants and Distribution System Valves	W-24
Water Operating Section Footnotes	W-25

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BEAVER DAM WATER UTILITY

Utility Address: 205 SOUTH LINCOLN AVENUE
BEAVER DAM, WI 53916

When was utility organized? 6/1/1889

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOHN SOMERS

Title: FINANCE DIRECTOR

Office Address:

205 SOUTH LINCOLN AVENUE
BEAVER DAM, WI 53916

Telephone: (920) 887 - 4600 EXT 349

Fax Number: (920) 887 - 4605

E-mail Address: jsomers@charter.net

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: TERRY CAPELLE

Title: CHAIRMAN

Office Address:

1303 WAYLAND STREET
BEAVER DAM, WI 53916

Telephone:

Fax Number:

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name: AARON WORTHMAN

Title: AUDITOR

Office Address: VIRCHOW, KRAUSE & CO. LLC
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (800) 362 - 7301

Fax Number: (608) 249 - 8532

E-mail Address: aworthman@virchowkrause.com

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR DON QUARFORD

Title: UTILITY DIRECTOR

Office Address:
205 SOUTH LINCOLN AVENUE
BEAVER DAM, WI 53916

Telephone: (920) 887 - 4624

Fax Number: (920) 887 - 4605

E-mail Address: bdwater@charterinternet.com

Name of utility commission/committee: Beaver Dam Water Commission

Names of members of utility commission/committee:

- MR TERRY CAPELLE, COMMISSIONER
- MR MICHAEL MCCONAGHY, COMMISSIONER
- MR MICHAEL NELSON, COMMISSIONER
- MR ROB RADIG, PRESIDENT
- MR MICHAEL WISSEL, 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:

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)	2,435,769	2,211,198	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,123,156	1,095,516	2
Depreciation Expense (403)	424,943	364,352	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	313,042	319,513	5
Total Operating Expenses	1,861,141	1,779,381	
Net Operating Income	574,628	431,817	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	574,628	431,817	
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)	30,609	22,503	10
Miscellaneous Nonoperating Income (421)	459,944	256,950	11
Total Other Income	490,553	279,453	
Total Income	1,065,181	711,270	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(12,335)	(12,083)	12
Other Income Deductions (426)	36,559	21,187	13
Total Miscellaneous Income Deductions	24,224	9,104	
Income Before Interest Charges	1,040,957	702,166	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	281,678	303,923	14
Amortization of Debt Discount and Expense (428)	13,866	13,866	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	295,544	317,789	
Net Income	745,413	384,377	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,504,872	6,120,495	20
Balance Transferred from Income (433)	745,413	384,377	21
Miscellaneous Credits to Surplus (434)	1,293,033	0	22
Miscellaneous Debits to Surplus--Debit (435)	1,293,033	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)	7,250,285	6,504,872	

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	2,435,769		2,435,769	1
Total (Acct. 400):	2,435,769	0	2,435,769	
Operation and Maintenance Expense (401-402):				
Derived	1,123,156		1,123,156	2
Total (Acct. 401-402):	1,123,156	0	1,123,156	
Depreciation Expense (403):				
Derived	424,943		424,943	3
Total (Acct. 403):	424,943	0	424,943	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	313,042		313,042	5
Total (Acct. 408):	313,042	0	313,042	
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:	574,628	0	574,628	
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 INCOME	30,609	0	30,609 11
Total (Acct. 419):	30,609	0	30,609
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	459,944	459,944 12
NONE	0	0	0 13
Total (Acct. 421):	0	459,944	459,944
TOTAL OTHER INCOME:	30,609	459,944	490,553
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(12,335)	[REDACTED]	(12,335) 14
NONE	0	0	0 15
Total (Acct. 425):	(12,335)	0	(12,335)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	36,559	36,559 16
NONE	0	0	0 17
Total (Acct. 426):	0	36,559	36,559
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(12,335)	36,559	24,224
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	281,678	[REDACTED]	281,678 18
Total (Acct. 427):	281,678	0	281,678
Amortization of Debt Discount and Expense (428):			
DEBT DISCOUNT AMORTIZATION	13,866	[REDACTED]	13,866 19
Total (Acct. 428):	13,866	0	13,866
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 21
Total (Acct. 430):	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			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	295,544	0	295,544
NET INCOME:	322,028	423,385	745,413
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	6,200,551	304,321	6,504,872 24
Total (Acct. 216):	6,200,551	304,321	6,504,872
Balance Transferred from Income (433):			
Derived	322,028	423,385	745,413 25
Total (Acct. 433):	322,028	423,385	745,413
Miscellaneous Credits to Surplus (434):			
CORRECTION - 2003 REPORT	0	1,293,033	1,293,033 26
Total (Acct. 434):	0	1,293,033	1,293,033
Miscellaneous Debits to Surplus--Debit (435):			
CORRECTION - 2003 REPORT	1,293,033	0	1,293,033 27
Total (Acct. 435)--Debit:	1,293,033	0	1,293,033
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):	5,229,546	2,020,739	7,250,285

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	2,435,769	0	0	0	2,435,769	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	2,435,769	0	0	0	2,435,769	

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	415,666		415,666	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	30,951		30,951	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	29,034		29,034	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	475,651	0	475,651	

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	7.5	1
Electric		2
Gas		3
Sewer	0.5	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	17,458,094	16,537,805	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,476,435	4,050,386	2
Net Utility Plant	12,981,659	12,487,419	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	12,981,659	12,487,419	
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)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)			10
Special Deposits (132-134)	0	0	11
Working Funds (135)	25	25	12
Temporary Cash Investments (136)	1,364,612	1,673,888	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	271,460	249,365	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	109,219	101,168	18
Materials and Supplies (151-163)	91,240	78,397	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,836,556	2,102,843	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	119,016	132,882	24
Other Deferred Debits (182-186)	9,450	0	25
Total Deferred Debits	128,466	132,882	
Total Assets and Other Debits	14,946,681	14,723,144	

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)	1,230,557	1,230,557	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	7,250,285	6,504,872	28
Total Proprietary Capital	8,480,842	7,735,429	
LONG-TERM DEBT			
Bonds (221-222)	5,515,000	5,995,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	5,515,000	5,995,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	74,180	108,429	33
Payables to Municipality (233)	141,953	140,262	34
Customer Deposits (235)			35
Taxes Accrued (236)	289,160	294,429	36
Interest Accrued (237)	111,824	121,324	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	1,438		41
Total Current and Accrued Liabilities	618,555	664,444	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	332,284	328,271	44
Total Deferred Credits	332,284	328,271	
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	14,946,681	14,723,144	

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	16,537,805	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)	15,135,409	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,322,685	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Total Utility Plant	17,458,094	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)	4,155,456	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	320,979	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	4,476,435	0	0	0	
Net Utility Plant	12,981,659	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)	4,007,621				4,007,621	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	424,943				424,943	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	32,200				32,200	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	457,143	0	0	0	457,143	16
Debits during year						17
Book cost of plant retired	57,175				57,175	18
Cost of removal	7,956				7,956	19
Other debits (specify):						20
Reverse 2003 Pre 2003 CIAC Depr	244,177				244,177	
					0	
					0	23
					0	24
Total debits	309,308	0	0	0	309,308	25
Balance end of year (111.1)	4,155,456	0	0	0	4,155,456	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)	42,765				42,765	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	36,559				36,559	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
Reverse 2003 - pre 2003 CIAC Depr.	241,657				241,657	12
					0	13
					0	14
					0	15
Total credits	278,216	0	0	0	278,216	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	320,981	0	0	0	320,981	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):					
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	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)	91,240	78,397	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	91,240	78,397	

**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)				
1999 WATER SYSTEM REVENUE BONDS	13,866	428	119,016	1
Total			119,016	
Unamortized premium on debt (251)				
NONE				2
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	1,230,557	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,230,557</u></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)	
1999 WATER REVENUE BONDS	08/01/1999	08/01/2014	4.87%	5,515,000	1
Total Bonds (Account 221):				5,515,000	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 5,515,000

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	294,429	1
Accruals:		
Charged water department expense	313,043	2
Charged electric department expense		3
Charged sewer department expense	8,915	4
Other (explain):		
NONE		5
Total Accruals and other credits	321,958	
Taxes paid during year:		
County, state and local taxes	294,429	6
Social Security taxes	30,932	7
PSC Remainder Assessment	1,866	8
Other (explain):		
NONE		9
Total payments and other debits	327,227	
Balance end of year	289,160	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1999 WATER REVENUE BONDS	121,324	281,678	291,178	111,824	2
Subtotal	121,324	281,678	291,178	111,824	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	121,324	281,678	291,178	111,824	

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):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
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	271,460	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	271,460	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	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)	
Receivables from Municipality (145):		
DUE FROM SEWER UTILITY - METER DEPRECIATION AND MAINT. EXP.	109,219	16
Total (Acct. 145):	109,219	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
ENGINEERING - 2008 CENTER STREET PROJECT	9,450	19
Total (Acct. 183):	9,450	
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):		
ANNUAL FINANCIAL ADMINISTRATIVE CHARGES	141,953	23
Total (Acct. 233):	141,953	
Other Deferred Credits (253):		
Regulatory Liability	219,759	24
ACCRUED SICK LEAVE	112,525	25
Total (Acct. 253):	332,284	

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)	14,904,606	0	0	0	14,904,606	1
Materials and Supplies	84,818	0	0	0	84,818	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	4,081,538	0	0	0	4,081,538	4
Customer Advances for Construction					0	5
Regulatory Liability	224,666	0	0	0	224,666	6
NONE					0	7
Average Net Rate Base	10,683,220	0	0	0	10,683,220	
Net Operating Income	574,628	0	0	0	574,628	8
Net Operating Income as a percent of						
Average Net Rate Base	5.38%	N/A	N/A	N/A	5.38%	

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	229,574	0	0	0	229,574	1
Add credits during year:						
CORRECT BEGINNING BALANCE.	2,520				2,520	2
Deduct charges:						
Miscellaneous Amortization (425)	12,335	0	0	0	12,335	3
Other (specify):						
NONE					0	4
Balance End of Year	219,759	0	0	0	219,759	

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 \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 145 - Done

Account 233 - Done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	2,336,466	2,125,974	1
Total Sales of Water	2,336,466	2,125,974	
Other Operating Revenues			
Forfeited Discounts (470)	7,425	5,664	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	61,046	52,130	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	30,832	27,430	6
Total Other Operating Revenues	99,303	85,224	
Total Operating Revenues	2,435,769	2,211,198	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	4,830	19,121	7
Pumping Expenses (620-633)	181,438	181,661	8
Water Treatment Expenses (640-652)	425,291	425,925	9
Transmission and Distribution Expenses (660-678)	169,909	175,274	10
Customer Accounts Expenses (901-905)	63,255	58,738	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	278,433	234,797	13
Total Operation and Maintenance Expenses	1,123,156	1,095,516	
Other Operating Expenses			
Depreciation Expense (403)	424,943	364,352	14
Amortization Expense (404-407)		0	15
Taxes (408)	313,042	319,513	16
Total Other Operating Expenses	737,985	683,865	
Total Operating Expenses	1,861,141	1,779,381	
NET OPERATING INCOME	574,628	431,817	

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	5,508	248,169	1,040,516	4
Commercial	635	123,227	396,200	5
Industrial	58	153,849	386,881	6
Total Metered Sales to General Customers (461)	6,201	525,245	1,823,597	
Private Fire Protection Service (462)	87		64,043	7
Public Fire Protection Service (463)	6,244		404,110	8
Other Sales to Public Authorities (464)	45	14,507	44,716	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	12,577	539,752	2,336,466	

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)	404,110	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)	404,110	
Forfeited Discounts (470):		
Customer late payment charges	7,425	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	7,425	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
WATER TOWER RENTAL TO CELLULAR COMMUNICATIONS FIRMS.	61,046	8
Total Rents from Water Property (472)	61,046	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	29,818	10
Other (specify): METER INSTALL AND VALVE TURN ON CHARGES	1,014	11
Total Other Water Revenues (474)	30,832	

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)	2,466	2,659	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)	2,364	4,037	6
Maintenance of Structures and Improvements (611)		12,425	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	4,830	19,121	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	4,726	5,317	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	124,930	116,651	17
Pumping Labor and Expenses (624)	40,470	38,792	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)		0	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)	4,726	5,317	22
Maintenance of Structures and Improvements (631)	5,573	6,521	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	1,013	9,063	25
Total Pumping Expenses	181,438	181,661	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	11,816	13,574	26
Chemicals (641)	122,930	122,204	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)	242,472	246,255	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)	12,457	13,297	31
Maintenance of Structures and Improvements (651)	1,905	3,560	32
Maintenance of Water Treatment Equipment (652)	33,711	27,035	33
Total Water Treatment Expenses	425,291	425,925	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	4,731	5,318	34
Storage Facilities Expenses (661)	2,868	0	35
Transmission and Distribution Lines Expenses (662)	11,223	16,220	36
Meter Expenses (663)	2,309	3,182	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)		0	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	2,821	4,086	41
Maintenance of Structures and Improvements (671)	1,774	2,209	42
Maintenance of Distribution Reservoirs and Standpipes (672)	9,185	10,172	43
Maintenance of Transmission and Distribution Mains (673)	24,549	28,728	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	80,649	69,439	46
Maintenance of Meters (676)	16,777	3,441	47
Maintenance of Hydrants (677)	8,600	10,354	48
Maintenance of Miscellaneous Plant (678)	4,423	22,125	49
Total Transmission and Distribution Expenses	169,909	175,274	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	13,366	11,626	51
Customer Records and Collection Expenses (903)	49,889	47,112	52
Uncollectible Accounts (904)		0	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	63,255	58,738	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	20,569	20,344	56
Office Supplies and Expenses (921)	16,747	7,211	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	21,505	12,947	59
Property Insurance (924)	12,636	10,578	60
Injuries and Damages (925)	31,406	27,166	61
Employee Pensions and Benefits (926)	157,303	145,883	62
Regulatory Commission Expenses (928)	7,142	930	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	11,125	9,738	65
Rents (931)		0	66
Maintenance of General Plant (932)		0	67
Total Administrative and General Expenses	278,433	234,797	
Total Operation and Maintenance Expenses	1,123,156	1,095,516	

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		289,160	294,428	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,916	7,924	2
Net property tax equivalent		280,244	286,504	
Social Security		30,932	30,441	3
PSC Remainder Assessment		1,866	2,568	4
Other (specify): NONE			0	5
Total tax expense		313,042	319,513	

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			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.187504				3
County tax rate	mills		5.637482				4
Local tax rate	mills		7.906310				5
School tax rate	mills		8.883951				6
Voc. school tax rate	mills		1.427333				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.042580				10
Less: state credit	mills		1.083558				11
Net tax rate	mills		22.959022				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.906310				14
Combined School Tax Rate	mills		10.311284				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.217594				17
Total Tax Rate	mills		24.042580				18
Ratio of Local and School Tax to Total	dec.		0.757722				19
Total tax net of state credit	mills		22.959022				20
Net Local and School Tax Rate	mills		17.396558				21
Utility Plant, Jan. 1	\$	16,536,545	16,536,545				22
Materials & Supplies	\$	78,397	78,397				23
Subtotal	\$	16,614,942	16,614,942				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	16,614,942	16,614,942				26
Assessment Ratio	dec.		1.000407				27
Assessed Value	\$	16,621,704	16,621,704				28
Net Local & School Rate	mills		17.396558				29
Tax Equiv. Computed for Current Year	\$	289,160	289,160				30
Tax Equivalent per 1994 PSC Report	\$	136,607					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	289,160					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)	1,250		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)	246,199		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	219,059		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	466,508	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	255,501		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	82,683	13,771	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	17,139		20
Total Pumping Plant	355,323	13,771	
WATER TREATMENT PLANT			
Land and Land Rights (330)	159,413		21
Structures and Improvements (331)	2,227,401	20,795	22
Water Treatment Equipment (332)	5,403,294		23
Total Water Treatment Plant	7,790,108	20,795	

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)			1,250	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)			246,199	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			219,059	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	466,508	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			255,501	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	5,155		91,299	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			17,139	20
Total Pumping Plant	5,155	0	363,939	
WATER TREATMENT PLANT				
Land and Land Rights (330)			159,413	21
Structures and Improvements (331)	1,000		2,247,196	22
Water Treatment Equipment (332)			5,403,294	23
Total Water Treatment Plant	1,000	0	7,809,903	

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)	3,680		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	361,207		26
Transmission and Distribution Mains (343)	3,054,691	22,113	27
Fire Mains (344)	0		28
Services (345)	790,764	50,471	29
Meters (346)	1,020,628	321,630	30
Hydrants (348)	478,125	37,899	31
Other Transmission and Distribution Plant (349)	811		32
Total Transmission and Distribution Plant	5,709,906	432,113	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	11,142		34
Office Furniture and Equipment (391)	81,225		35
Computer Equipment (391.1)	21,882	4,651	36
Transportation Equipment (392)	190,711	7,793	37
Stores Equipment (393)	949		38
Tools, Shop and Garage Equipment (394)	8,165		39
Laboratory Equipment (395)	10,035		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	27,850		42
SCADA Equipment (397.1)	0	39,657	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	351,959	52,101	
Total utility plant in service directly assignable	14,673,804	518,780	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	14,673,804	518,780	

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)			3,680 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			361,207 26
Transmission and Distribution Mains (343)	318		3,076,486 27
Fire Mains (344)			0 28
Services (345)	796		840,439 29
Meters (346)	21,048		1,321,210 30
Hydrants (348)	1,008		515,016 31
Other Transmission and Distribution Plant (349)			811 32
Total Transmission and Distribution Plant	23,170	0	6,118,849
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			11,142 34
Office Furniture and Equipment (391)			81,225 35
Computer Equipment (391.1)			26,533 36
Transportation Equipment (392)			198,504 37
Stores Equipment (393)			949 38
Tools, Shop and Garage Equipment (394)			8,165 39
Laboratory Equipment (395)			10,035 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)	27,850		0 42
SCADA Equipment (397.1)			39,657 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	27,850	0	376,210
Total utility plant in service directly assignable	57,175	0	15,135,409
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	57,175	0	15,135,409

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)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	1,356,956	330,020	27
Fire Mains (344)	0		28
Services (345)	310,802	76,336	29
Meters (346)	0		30
Hydrants (348)	194,983	53,588	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,862,741	459,944	
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	1,862,741	459,944	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,862,741	459,944	

**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)			1,686,976 27
Fire Mains (344)			0 28
Services (345)			387,138 29
Meters (346)			0 30
Hydrants (348)			248,571 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,322,685
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	0	2,322,685
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	2,322,685

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			3
Wells and Springs (314)	91,770	2.90%	7,140	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	72,898	1.80%	3,943	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	164,668		11,083	
PUMPING PLANT				
Structures and Improvements (321)	71,445	3.20%	8,176	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	64,497	4.00%	3,480	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	17,139	4.00%		15
Total Pumping Plant	153,081		11,656	
WATER TREATMENT PLANT				
Structures and Improvements (331)	600,858	3.20%	71,594	16
Water Treatment Equipment (332)	1,142,355	3.30%	178,309	17
Total Water Treatment Plant	1,743,213		249,903	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	258,082	1.90%	6,863	19
Transmission and Distribution Mains (343)	605,327	1.30%	39,853	20
Fire Mains (344)	0			21
Services (345)	415,111	2.90%	23,652	22
Meters (346)	327,313	5.50%	64,400	23
Hydrants (348)	55,483	3.00%	14,897	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					98,910	4
315					0	5
316					76,841	6
317					0	7
	0	0	0	0	175,751	
321					79,621	8
322					0	9
323					0	10
324					0	11
325	5,155				62,822	12
326					0	13
327					0	14
328					17,139	15
	5,155	0	0	0	159,582	
331	1,000				671,452	16
332					1,320,664	17
	1,000	0	0	0	1,992,116	
341					0	18
342					264,945	19
343	318			(137,494)	507,368	20
344					0	21
345	796			(95,786)	342,181	22
346	21,048				370,665	23
348	1,008	7,956		(10,897)	50,519	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)	513	5.00%	41	25
Total Transmission and Distribution Plant	1,661,829		149,706	
GENERAL PLANT				
Structures and Improvements (390)	9,850	2.90%	323	26
Office Furniture and Equipment (391)	36,223	5.00%	4,061	27
Computer Equipment (391.1)	21,848	20.00%	4,685	28
Transportation Equipment (392)	175,104	13.30%	23,400	29
Stores Equipment (393)	949	5.00%		30
Tools, Shop and Garage Equipment (394)	8,165	5.00%		31
Laboratory Equipment (395)	4,841	5.00%	502	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	27,850	10.00%		34
SCADA Equipment (397.1)	0	10.00%	1,824	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	284,830		34,795	
Total accum. prov. directly assignable	4,007,621		457,143	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	4,007,621		457,143	

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					554 25
	23,170	7,956	0	(244,177)	1,536,232
390					10,173 26
391					40,284 27
391.1					26,533 28
392					198,504 29
393					949 30
394					8,165 31
395					5,343 32
396					0 33
397	27,850				0 34
397.1					1,824 35
398					0 36
399					0 37
	27,850	0	0	0	291,775
	57,175	7,956	0	(244,177)	4,155,456
					0 38
	57,175	7,956	0	(244,177)	4,155,456

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)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
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)	23,785	1.30%	18,386
Fire Mains (344)	0		21
Services (345)	12,767	2.90%	9,365
Meters (346)	0		23
Hydrants (348)	6,213	3.00%	6,286

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					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343				137,494	179,665 20
344					0 21
345				95,786	117,918 22
346					0 23
348				10,897	23,396 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	42,765		34,037
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	42,765		34,037
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	42,765		34,037

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
	0	0	0	244,177	320,979
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
	0	0	0	244,177	320,979
					0 38
	0	0	0	244,177	320,979

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			54,574	54,574	1
February			51,595	51,595	2
March			57,495	57,495	3
April			56,469	56,469	4
May			58,263	58,263	5
June			60,500	60,500	6
July			66,815	66,815	7
August			69,562	69,562	8
September			66,405	66,405	9
October			58,627	58,627	10
November			53,258	53,258	11
December			54,864	54,864	12
Total annual pumpage	0	0	708,427	708,427	
Less: Water sold				539,752	13
Volume pumped but not sold				168,675	14
Volume sold as a percent of volume pumped				76%	15
Volume used for water production, water quality and system maintenance				45,081	16
Volume related to equipment/system malfunction				24,624	17
Non-utility volume NOT included in water sales				1,560	18
Total volume not sold but accounted for				71,265	19
Volume pumped but unaccounted for				97,410	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.)				2,576	24
Date of maximum: 7/19/2005					25
Cause of maximum:					26
Summer - High demand					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,470	27
Date of minimum: 1/1/2005					28
Total KWH used for pumping for the year				1,587,674	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)	
1213 NORTH CENTER STREET	#1	520	15	1,843,200	Yes	1
LAKESIDE - WATERWORKS PARK	#2	501	15	1,512,000	Yes	2
DOWNTOWN - MUNICIPAL LOT	#3	585	15	1,828,800	Yes	3
GILMORE AVE. AND DECLARK ST.	#4	365	19	2,232,000	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	#1	#2	#3	1
Location	REATMENT PLANT WELL #1	LAKESIDE - WELL #2	DOWNTOWN - WELL #3	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	AMERICAN TURBINE	WORTHINGTON	LAYNE	5
Year Installed	1993	1985	2005	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,200	1,300	1,500	8
Pump Motor or Standby Engine Mfr	FAIRBANKS MORRIS	US MOTOR	US MOTOR	9 10
Year Installed	1939	1992	1949	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	60	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	BACKWASH #1	BACKWASH #2	14
Location	ORE AND DECLARK STREET	TREATMENT PLANT	TREATMENT PLANT	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1997	1957	1957	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,400	2,300	2,300	21
Pump Motor or Standby Engine Mfr	US MOTOR	ALLIS CHALMERS	ALLIS CHALMERS	22 23
Year Installed	1997	1957	1957	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	25	25	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	BACKWASH RETURN	BACKWASH RETURN #2	HI-SERVICE #1	1
Location	TREATMENT PLANT	TREATMENT PLANT	TREATMENT PLANT	2
Purpose	P	S	P	3
Destination	T	T	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1998	1998	1957	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	400	400	1,400	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	ALLIS CHALMERS	9 10
Year Installed	1998	1998	1957	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	5	5	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HI-SERVICE #2	HI-SERVICE #3	HI-SERVICE #4	14
Location	TREATMENT PLANT	TREATMENT PLANT	TREATMENT PLANT	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1957	1957	1973	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,050	1,050	1,400	21
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	GENERAL ELECTRIC	22 23
Year Installed	1998	1998	2004	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	100	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	CLEARWELL	DOWNTOWN	INDUSTRIAL PARK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1957	1949	1973	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	114	142	6
Total capacity in gallons (actual)	1,000,000	400,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	GRAVITY			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	6.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	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	2.000	703	0	0	0	703	1
M	D	4.000	20,233	2	2	0	20,233	2
M	D	6.000	217,759	89	89	0	217,759	3
P	D	6.000	0	661			661	4
M	D	8.000	25,640	2	2	0	25,640	5
M	D	10.000	70,098	0	0	0	70,098	6
M	S	10.000	6,768	0	0	0	6,768	7
P	D	10.000	0	5,044			5,044	8
M	D	12.000	24,165	3	3	0	24,165	9
M	D	14.000	1,174	0	0	0	1,174	10
M	D	16.000	2,885	0	0	0	2,885	11
Total Within Municipality			369,425	5,801	96	0	375,130	
Total Utility			369,425	5,801	96	0	375,130	

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	0.625	1,026	0	0	0	1,026	46	1
M	0.750	3,363	0	0	0	3,363		2
M	1.000	922	73	35	0	960	2	3
M	1.250	16	0	0	0	16		4
M	1.500	86	1	1	0	86		5
M	2.000	99	0	0	0	99		6
M	3.000	1	0	0	0	1		7
M	4.000	32	0	0	0	32		8
M	6.000	26	0	0	0	26		9
M	8.000	58	0	0	0	58		10
M	10.000	9	0	0	0	9		11
M	12.000	1	0	0	0	1		12
Total Utility		5,639	74	36	0	5,677	48	

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	5,934	732	611	0	6,055	1,159	1
0.750	1	0	0	0	1	0	2
1.000	127	12	9	0	130	2	3
1.250	1	0	0	0	1	0	4
1.500	69	5	2	0	72	0	5
2.000	75	3	1	0	77	10	6
3.000	11	1	0	0	12	5	7
4.000	13	1	0	0	14	3	8
6.000	3	0	0	0	3	3	9
Total:	6,234	754	623	0	6,365	1,182	

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	5,566	393	22	6	68	0	6,055	1
0.750	0	0	1	0	0	0	1	2
1.000	17	95	7	5	6	0	130	3
1.250	0	1	0	0	0	0	1	4
1.500	0	66	4	1	1	0	72	5
2.000	0	58	9	8	2	0	77	6
3.000	0	9	0	3	0	0	12	7
4.000	0	4	7	2	1	0	14	8
6.000	0	1	2	0	0	0	3	9
Total:	5,583	627	52	25	78	0	6,365	

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	659	22	7		674	2
Total Fire Hydrants	659	22	7	0	674	
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: 630

Number of distribution system valves end of year:

Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

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

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.

Account 474 - 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 15%, but not less \$10,000, please explain.

Account 676 - The utility has accelerated its program to install radio read metering equipment.

Account 678 - Well #3 was televised and inspected in 2004 at a cost of approx \$18,000.

Account 611 - Well pump repairs in 2004 did not recur in 2005.

Account 675 - The utility has accelerated its program to install radio read metering equipment which has led to increased service maintenance.

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

If total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

It would appear that the Total Utility Plant - First of Ywaer on the Net Utility Plant Schedule includes \$1,260 of construction in progress.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Adjustments for any account are nonzero, please explain.

The amounts listed in the changes column is to adjust for Pre 2003 CIAC that was added in 2003, and should have been corrected in 2004 to comply with commission order 05-US-105.

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

If Adjustments for any account are nonzero, please explain.

The amounts listed in the changes column is to adjust for Pre 2003 CIAC depreciation that was removed in 2003, and should have been corrected in 2004 to comply with commission order 05-US-105.

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.

Approximately 70 feet of mains were replacements funded by the utility. The remaining footage were developer contributions from the Apple Valley subdivision development.

Water Services (Page W-22)

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

35 service taps were replaced by the utility. 38 service taps were added as part of the Apple Valley subdivision development.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-22)

If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

8

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.

Station meters are tested every two years as required by PSC 185.83 (2).
