



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: DODGEVILLE WATER UTILITY

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Principal Office: 100 E. FOUNTAIN STREET  
P.O. BOX 110  
DODGEVILLE, WI 53533

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For the Year Ended: DECEMBER 31, 2006

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

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



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** DODGEVILLE WATER UTILITY

**Utility Address:** 100 E. FOUNTAIN STREET

P.O. BOX 110

DODGEVILLE, WI 53533

**When was utility organized?** 5/8/1971

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MRS CHERYL MENON

**Title:** CITY CLERK

**Office Address:**

100 EAST FOUNTAIN STREET

P.O. BOX 110

DODGEVILLE, WI 53533

**Telephone:** (608) 935 - 5228

**Fax Number:** (608) 935 - 3520

**E-mail Address:**

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

**Name:** PATRICK FITZSIMONS

**Title:** SENIOR ACCOUNTANT

**Office Address:** JOHNSON BLOCK AND COMPANY, INC.

229 HIGH STREET

MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206

**Fax Number:** (608) 987 - 3391

**E-mail Address:** pfitzsimons@johnsonblock.com

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

**Name:** MR VON HILLER

**Title:** CHAIRMAN

**Office Address:**

100 EAST FOUNTAIN STREET

DODGEVILLE, WI 53533

**Telephone:** (608) 935 - 5228

**Fax Number:** (608) 935 - 3520

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** JAY BENNETT

**Title:** MANAGER

**Office Address:** JOHNSON BLOCK AND COMPANY, INC.  
229 HIGH STREET  
MINERAL POINT, WI 53565

**Telephone:** (608) 987 - 2206

**Fax Number:** (608) 987 - 3391

**E-mail Address:** jbenett@johnsonblock.com

**Date of most recent audit report:** 3/10/2006

**Period covered by most recent audit:** 1/1/2005-12/31/2205

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

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**Name:** MR ERIC FRIEDRICH

**Title:** SUPERINTENDENT

**Office Address:**

100 EAST FOUNTAIN STREET  
P.O. BOX 110  
DODGEVILLE, WI 53533

**Telephone:** (608) 935 - 5228

**Fax Number:** (608) 935 - 3520 EXT

**E-mail Address:**

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**Name of utility commission/committee:** Public Works Committee

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

MR VON HILLER, CHAIRMAN

MR MARK JAMES

MR DAN MEUER

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**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:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	854,603	865,775	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	284,453	311,838	2
Depreciation Expense (403)	135,699	115,048	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	165,269	167,899	5
<b>Total Operating Expenses</b>	<b>585,421</b>	<b>594,785</b>	
<b>Net Operating Income</b>	<b>269,182</b>	<b>270,990</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>269,182</b>	<b>270,990</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	13,318	4,626	10
Miscellaneous Nonoperating Income (421)	168,172	1,796	11
<b>Total Other Income</b>	<b>181,490</b>	<b>6,422</b>	
<b>Total Income</b>	<b>450,672</b>	<b>277,412</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(15,145)	(15,145)	12
Other Income Deductions (426)	36,174	35,028	13
<b>Total Miscellaneous Income Deductions</b>	<b>21,029</b>	<b>19,883</b>	
<b>Income Before Interest Charges</b>	<b>429,643</b>	<b>257,529</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	65,626	69,947	14
Amortization of Debt Discount and Expense (428)	681	842	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	2,382	3,361	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>68,689</b>	<b>74,150</b>	
<b>Net Income</b>	<b>360,954</b>	<b>183,379</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,789,658	3,606,279	20
Balance Transferred from Income (433)	360,954	183,379	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,150,612</b>	<b>3,789,658</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	854,603		854,603	1
<b>Total (Acct. 400):</b>	<b>854,603</b>	<b>0</b>	<b>854,603</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	284,453		284,453	2
<b>Total (Acct. 401-402):</b>	<b>284,453</b>	<b>0</b>	<b>284,453</b>	
<b>Depreciation Expense (403):</b>				
Derived	135,699		135,699	3
<b>Total (Acct. 403):</b>	<b>135,699</b>	<b>0</b>	<b>135,699</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	165,269		165,269	5
<b>Total (Acct. 408):</b>	<b>165,269</b>	<b>0</b>	<b>165,269</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>269,182</b>	<b>0</b>	<b>269,182</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST AND DIVIDEND INCOME	13,318	0	13,318 11
<b>Total (Acct. 419):</b>	<b>13,318</b>	<b>0</b>	<b>13,318</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	168,172	168,172 12
MISCELLANEOUS SERVICE REVENUE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>168,172</b>	<b>168,172</b>
<b>TOTAL OTHER INCOME:</b>	<b>13,318</b>	<b>168,172</b>	<b>181,490</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(15,145)	[REDACTED]	(15,145) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(15,145)</b>	<b>0</b>	<b>(15,145)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	36,174	36,174 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>36,174</b>	<b>36,174</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(15,145)</b>	<b>36,174</b>	<b>21,029</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	65,626	[REDACTED]	65,626 18
<b>Total (Acct. 427):</b>	<b>65,626</b>	<b>0</b>	<b>65,626</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT	681	[REDACTED]	681 19
<b>Total (Acct. 428):</b>	<b>681</b>	<b>0</b>	<b>681</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	2,382	[REDACTED]	2,382 21
<b>Total (Acct. 430):</b>	<b>2,382</b>	<b>0</b>	<b>2,382</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>68,689</b>	<b>0</b>	<b>68,689</b>
<b>NET INCOME:</b>	<b>228,956</b>	<b>131,998</b>	<b>360,954</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	1,765,398	2,024,260	3,789,658 24
<b>Total (Acct. 216):</b>	<b>1,765,398</b>	<b>2,024,260</b>	<b>3,789,658</b>
<b>Balance Transferred from Income (433):</b>			
Derived	228,956	131,998	360,954 25
<b>Total (Acct. 433):</b>	<b>228,956</b>	<b>131,998</b>	<b>360,954</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,994,354</b>	<b>2,156,258</b>	<b>4,150,612</b>

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	854,603	0	0	0	<b>854,603</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>854,603</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>854,603</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	122,117		122,117	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>122,117</b>	<b>0</b>	<b>122,117</b>	

### FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.5	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	8,217,586	8,043,810	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,280,192	1,097,594	2
<b>Net Utility Plant</b>	<b>6,937,394</b>	<b>6,946,216</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	226,475	262,404	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>226,475</b>	<b>262,404</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	3,095	6,936	8
Temporary Cash Investments (132)	627,204	191,478	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	59,837	55,407	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	94,089	122,699	14
Materials and Supplies (150)	13,700	15,246	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>797,925</b>	<b>391,766</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	7,248	7,929	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>7,248</b>	<b>7,929</b>	
<b>Total Assets and Other Debits</b>	<b>7,969,042</b>	<b>7,608,315</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,566,653	1,566,653	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,150,612	3,789,658	23
<b>Total Proprietary Capital</b>	<b>5,717,265</b>	<b>5,356,311</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	290,113	372,486	24
Advances from Municipality (223)	20,000	30,000	25
Other Long-Term Debt (224)	1,129,191	1,168,703	26
<b>Total Long-Term Debt</b>	<b>1,439,304</b>	<b>1,571,189</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	9,677	22,164	28
Payables to Municipality (233)	321,727	145,581	29
Customer Deposits (235)			30
Taxes Accrued (236)	159,528	162,928	31
Interest Accrued (237)	45,930	59,386	32
Other Current and Accrued Liabilities (238)	18,150	18,150	33
<b>Total Current and Accrued Liabilities</b>	<b>555,012</b>	<b>408,209</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	257,461	272,606	36
<b>Total Deferred Credits</b>	<b>257,461</b>	<b>272,606</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>7,969,042</b>	<b>7,608,315</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	8,043,810	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,729,640	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,487,946	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>8,217,586</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	869,875	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	410,317	0	0	0	13
<b>Total Accumulated Provision</b>	<b>1,280,192</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>6,937,394</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	723,151				<b>723,151</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	135,699				<b>135,699</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	11,025				<b>11,025</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>146,724</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>146,724</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>869,875</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>869,875</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	374,443				<b>374,443</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	36,174				<b>36,174</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>36,174</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,174</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	300				<b>300</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>300</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>300</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>410,317</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>410,317</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel for generation					0	0	1
Other					0	0	2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility	13,700	15,246	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
<b>Total Materials and Supplies</b>	<b>13,700</b>	<b>15,246</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
GENERAL OBLIGATION BONDS	681	428	7,248	1
<b>Total</b>			<u><u>7,248</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	1,566,653	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b><u>1,566,653</u></b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REFUNDING BONDS	12/20/2001	03/01/2020	4.43%	290,113	1
<b>Total Bonds (Account 221):</b>				<b>290,113</b>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
ADVANCE FROM GENERAL	12/20/2001	12/20/2008	6.00%	20,000	1
<b>Total for Account 223</b>				<b>20,000</b>	
<b>Other Long-Term Debt (224)</b>					
STATE TRUST LOAN	12/09/2003	03/15/2023	4.75%	84,110	2
STATE TRUST LOAN	11/09/2004	11/09/2024	4.75%	86,142	3
STATE TRUST LOAN	07/23/2004	07/23/2024	4.75%	277,613	4
STATE TRUST LOAN	09/21/2004	09/21/2024	4.75%	149,996	5
STATE TRUST LOAN	10/14/2004	10/14/2024	4.75%	118,158	6
STATE TRUST LOAN	03/30/2004	03/30/2024	4.75%	162,972	7
STATE TRUST LOAN	12/20/2004	12/20/2024	4.75%	166,853	8
STATE TRUST LOAN	04/28/2005	03/15/2025	4.75%	82,917	9
STATE TRUST LOAN	12/12/2001	03/15/2011	5.25%	430	10
<b>Total for Account 224</b>				<b>1,129,191</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	162,928	1
<b>Accruals:</b>		
Charged water department expense	165,269	2
Charged electric department expense		3
Charged sewer department expense	3,933	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>169,202</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	162,928	6
Social Security taxes	8,812	7
PSC Remainder Assessment	862	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>172,602</b>	
<b>Balance end of year</b>	<b>159,528</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
GENERAL OBLIGATION BONDS	4,407	12,247	13,220	3,434	1
<b>Subtotal</b>	<b>4,407</b>	<b>12,247</b>	<b>13,220</b>	<b>3,434</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
ADVANCE 12/20/01	54	2,382	2,400	36	3
<b>Subtotal</b>	<b>54</b>	<b>2,382</b>	<b>2,400</b>	<b>36</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
STATE TRUST LOAN 7/23/04	3,273	4,024	4,134	3,163	5
STATE TRUST LOAN 3/30/04	4,598	5,654	5,808	4,444	6
STATE TRUST LOAN 9/21/04	9,942	7,785	11,599	6,128	7
STATE TRUST LOAN 10/14/04	5,020	4,106	5,886	3,240	8
ALLIANT ENERGY		115	115	0	9
STATE TRUST LOAN 11/9/04	15,334	12,577	17,471	10,440	10
STATE TRUST LOAN 12/20/04	7,495	7,140	8,994	5,641	11
STATE TRUST LOAN 4/28/05	2,739	3,974	3,595	3,118	12
STATE TRUST LOAN 12/12/01	13	15	17	11	13
STATE TRUST LOAN 12/09/03	6,511	7,989	8,225	6,275	14
<b>Subtotal</b>	<b>54,925</b>	<b>53,379</b>	<b>65,844</b>	<b>42,460</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	15
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>59,386</b>	<b>68,008</b>	<b>81,464</b>	<b>45,930</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	226,475	2
<b>Total (Acct. 124):</b>	<b>226,475</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	59,837	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>59,837</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE	0	11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM GENERAL - HYDRANT RENT	53,897	12
DUE FROM SEWER - SHARED METER COSTS	36,467	13
DUE FROM GENERAL - TAX ROLL ITEMS	3,725	14
<b>Total (Acct. 145):</b>	<b>94,089</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

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

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		17
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO MUNICIPALITY - ALLOCATION OF INSURANCE EXPENSE	26,524	18
DUE TO MUNICIPALITY - 2005 TAX EQUIVALENT	162,928	19
DUE TO MUNICIPALITY - 2004 TAX EQUIVALENT	132,275	20
<b>Total (Acct. 233):</b>	<b>321,727</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	257,461	21
NONE		22
<b>Total (Acct. 253):</b>	<b>257,461</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	5,726,688	0	0	0	5,726,688	1
Materials and Supplies	14,473	0	0	0	14,473	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	796,513	0	0	0	796,513	4
Customer Advances for Construction					0	5
Regulatory Liability	265,033	0	0	0	265,033	6
					0	7
<b>Average Net Rate Base</b>	<b>4,679,615</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,679,615</b>	
Net Operating Income	269,182	0	0	0	269,182	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>5.75%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.75%</b>	

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## 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	272,606	0	0	0	272,606	1
<b>Add credits during year:</b>					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	15,145	0	0	0	15,145	3
<b>Other (specify):</b>					0	4
<b>Balance End of Year</b>	<b>257,461</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>257,461</b>	

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## FINANCIAL SECTION FOOTNOTES

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### 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.

Done.

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### Signature Page (Page ii)

#### General footnotes

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

February 22, 2007

City Council  
City of Dodgeville  
Dodgeville, Wisconsin 53533

We have compiled the accompanying prescribed Municipal Utility Annual Report of the City of Dodgeville Water Utility as of December 31, 2006, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the City of Dodgeville and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	839,543	850,704	1
<b>Total Sales of Water</b>	<b>839,543</b>	<b>850,704</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	2,050	1,649	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	13,010	13,422	6
<b>Total Other Operating Revenues</b>	<b>15,060</b>	<b>15,071</b>	
<b>Total Operating Revenues</b>	<b>854,603</b>	<b>865,775</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	990	25,722	7
Pumping Expenses (620-625)	78,680	87,212	8
Water Treatment Expenses (630-635)	27,750	26,330	9
Transmission and Distribution Expenses (640-655)	66,665	69,479	10
Customer Accounts Expenses (901-904)	21,565	21,136	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	88,803	81,959	13
<b>Total Operation and Maintenance Expenses</b>	<b>284,453</b>	<b>311,838</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	135,699	115,048	14
Amortization Expense (404-407)		0	15
Taxes (408)	165,269	167,899	16
<b>Total Other Operating Expenses</b>	<b>300,968</b>	<b>282,947</b>	
<b>Total Operating Expenses</b>	<b>585,421</b>	<b>594,785</b>	
<b>NET OPERATING INCOME</b>	<b>269,182</b>	<b>270,990</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial	10	230	2,464	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>10</b>	<b>230</b>	<b>2,464</b>	
Metered Sales to General Customers (461)				
Residential	2,066	74,855	395,966	4
Commercial	248	32,249	136,131	5
Industrial	23	11,921	42,366	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,337</b>	<b>119,025</b>	<b>574,463</b>	
Private Fire Protection Service (462)	1		7,954	7
Public Fire Protection Service (463)	1		203,897	8
Other Sales to Public Authorities (464)	32	8,938	50,765	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,381</b>	<b>128,193</b>	<b>839,543</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	203,897	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>203,897</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,050	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,050</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	11,980	10
<b>Other (specify):</b> MISCELLANEOUS	1,030	11
<b>Total Other Water Revenues (474)</b>	<b>13,010</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	931	5,698	3
Maintenance of Water Source Plant (605)	59	20,024	4
<b>Total Source of Supply Expenses</b>	<b>990</b>	<b>25,722</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	11,645	11,561	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	60,506	56,289	7
Operation Supplies and Expenses (623)	6,058	6,824	8
Maintenance of Pumping Plant (625)	471	12,538	9
<b>Total Pumping Expenses</b>	<b>78,680</b>	<b>87,212</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	9,445	8,178	10
Chemicals (631)	11,998	13,635	11
Operation Supplies and Expenses (632)	6,307	4,517	12
Maintenance of Water Treatment Plant (635)	0	0	13
<b>Total Water Treatment Expenses</b>	<b>27,750</b>	<b>26,330</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	37,940	43,704	14
Operation Supplies and Expenses (641)	1,011	563	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	0	16
Maintenance of Mains (651)	10,203	8,068	17
Maintenance of Services (652)	7,824	9,371	18
Maintenance of Meters (653)	4,354	3,698	19
Maintenance of Hydrants (654)	5,333	4,075	20
Maintenance of Other Plant (655)	0	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>66,665</b>	<b>69,479</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	5,176	4,788	22
Accounting and Collecting Labor (902)	16,389	16,348	23
Supplies and Expenses (903)	0	0	24
Uncollectible Accounts (904)	0	0	25
<b>Total Customer Accounts Expenses</b>	<b>21,565</b>	<b>21,136</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	26
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	7,868	7,695	27
Office Supplies and Expenses (921)	12,368	11,793	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	4,933	3,898	30
Property Insurance (924)	13,218	9,684	31
Injuries and Damages (925)	0	0	32
Employee Pensions and Benefits (926)	47,092	45,937	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	0	0	35
Transportation Expenses (933)	3,324	2,952	36
Maintenance of General Plant (935)	0	0	37
<b>Total Administrative and General Expenses</b>	<b>88,803</b>	<b>81,959</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>284,453</b>	<b>311,838</b>	

### TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		159,528	162,928	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,933	3,984	2
<b>Net property tax equivalent</b>		<b>155,595</b>	<b>158,944</b>	
Social Security		8,812	8,338	3
PSC Remainder Assessment		862	617	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>165,269</b>	<b>167,899</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Iowa				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.203540				3
County tax rate	mills		5.651600				4
Local tax rate	mills		10.176090				5
School tax rate	mills		12.068950				6
Voc. school tax rate	mills		2.032100				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>30.132280</b>				<b>10</b>
Less: state credit	mills		1.641360				11
<b>Net tax rate</b>	mills		<b>28.490920</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>10.176090</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>14.101050</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>24.277140</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>30.132280</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.805685</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>28.490920</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>22.954720</b>				<b>21</b>
Utility Plant, Jan. 1	\$	8,043,810	8,043,810				22
Materials & Supplies	\$	15,246	15,246				23
<b>Subtotal</b>	\$	<b>8,059,056</b>	<b>8,059,056</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>8,059,056</b>	<b>8,059,056</b>				<b>26</b>
Assessment Ratio	dec.		0.862346				27
<b>Assessed Value</b>	\$	<b>6,949,695</b>	<b>6,949,695</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>22.954720</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>159,528</b>	<b>159,528</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	75,033					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>159,528</b>					<b>34</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	2,621		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)	445,684		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>448,305</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	961,297		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	270,459		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,136		20
<b>Total Pumping Plant</b>	<b>1,233,892</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	21,430		23
<b>Total Water Treatment Plant</b>	<b>21,430</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			2,621	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)			445,684	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>448,305</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			961,297	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			270,459	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,136	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,233,892</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			21,430	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>21,430</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	12,700		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	141,911		26
Transmission and Distribution Mains (343)	2,765,188		27
Fire Mains (344)	0		28
Services (345)	370,284		29
Meters (346)	397,949	5,904	30
Hydrants (348)	227,972		31
Other Transmission and Distribution Plant (349)	7,375		32
<b>Total Transmission and Distribution Plant</b>	<b>3,923,379</b>	<b>5,904</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	2,477		33
Structures and Improvements (390)	7,981		34
Office Furniture and Equipment (391)	444		35
Computer Equipment (391.1)	22,004		36
Transportation Equipment (392)	31,757		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	457		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)	31,610		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>96,730</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,723,736</b>	<b>5,904</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>5,723,736</b>	<b>5,904</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			12,700 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			141,911 26
Transmission and Distribution Mains (343)			2,765,188 27
Fire Mains (344)			0 28
Services (345)			370,284 29
Meters (346)			403,853 30
Hydrants (348)			227,972 31
Other Transmission and Distribution Plant (349)			7,375 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>3,929,283</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			2,477 33
Structures and Improvements (390)			7,981 34
Office Furniture and Equipment (391)			444 35
Computer Equipment (391.1)			22,004 36
Transportation Equipment (392)			31,757 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			457 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)			31,610 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>96,730</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>5,729,640</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>5,729,640</b>

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,920,002	145,162	27
Fire Mains (344)	0		28
Services (345)	271,913	12,210	29
Meters (346)	0		30
Hydrants (348)	128,159	10,800	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,320,074</b>	<b>168,172</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,320,074</b>	<b>168,172</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,320,074</b>	<b>168,172</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			2,065,164 27
Fire Mains (344)			0 28
Services (345)	300		283,823 29
Meters (346)			0 30
Hydrants (348)			138,959 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>300</b>	<b>0</b>	<b>2,487,946</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>300</b>	<b>0</b>	<b>2,487,946</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>300</b>	<b>0</b>	<b>2,487,946</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			15,223	<b>15,223</b>	1
February			14,703	<b>14,703</b>	2
March			14,787	<b>14,787</b>	3
April			13,951	<b>13,951</b>	4
May			15,967	<b>15,967</b>	5
June			16,008	<b>16,008</b>	6
July			17,052	<b>17,052</b>	7
August			17,535	<b>17,535</b>	8
September			14,789	<b>14,789</b>	9
October			15,560	<b>15,560</b>	10
November			15,043	<b>15,043</b>	11
December			15,587	<b>15,587</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>186,205</b>	<b>186,205</b>	
Less: Water sold				128,193	13
Volume pumped but not sold				<b>58,012</b>	14
Volume sold as a percent of volume pumped				<b>69%</b>	15
Volume used for water production, water quality and system maintenance				0	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				29,797	18
Total volume not sold but accounted for				<b>29,797</b>	19
Volume pumped but unaccounted for				<b>28,215</b>	20
Percent of water lost				<b>15%</b>	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,031	24
Date of maximum: 8/5/2006					25
Cause of maximum:					26
Water main break.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				317	27
Date of minimum: 12/25/2006					28
Total KWH used for pumping for the year				627,900	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
LINDSEY STREET	#5	753	15	244,000	Yes	<b>1</b>
UNION STREET	#6	726	15	604,000	Yes	<b>2</b>
HWY 23	#7	725	15	345,000	Yes	<b>3</b>
LANDS END LANE	#8	720	15	590,000	Yes	<b>4</b>
HARRIS PARK	#9	1,020	17	1,296,000	Yes	<b>5</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#5	#6	#7	1
Location	LINDSEY STREET	UNION STREET	HWY 23	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FRANKLIN ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	5
Year Installed	2000	1961	1971	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	190	440	260	8
Pump Motor or Standby Engine Mfr	FRANKLIN ELECTRIC	U.S. ELECTRIC	U.S. ELECTRIC	9 10
Year Installed	2000	1961	1971	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	100	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#8	#9		14
Location	LANDS END LANE	NORTH STREET		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	U.S. ELECTRIC	U.S. ELECTRIC		18
Year Installed	1988	2004		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	320	900		21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC		22 23
Year Installed	1988	2004		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	75	200		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	WATER TOWER		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1971		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	150		6
Total capacity in gallons (actual)	500,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5000		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	4.000	14,612	0	0	0	<b>14,612</b>	<b>1</b>
M	D	6.000	70,703	50	0	0	<b>70,753</b>	<b>2</b>
M	D	8.000	41,439	3,904	0	0	<b>45,343</b>	<b>3</b>
M	D	10.000	41,758	0	0	0	<b>41,758</b>	<b>4</b>
M	D	12.000	13,232	0	0	0	<b>13,232</b>	<b>5</b>
<b>Total Within Municipality</b>			<b>181,744</b>	<b>3,954</b>	<b>0</b>	<b>0</b>	<b>185,698</b>	
<b>Total Utility</b>			<b>181,744</b>	<b>3,954</b>	<b>0</b>	<b>0</b>	<b>185,698</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	1	0	0	0	1		1
M	0.750	1,142	0	1	0	1,141		2
M	1.000	580	11	0	0	591	40	3
M	1.500	53	0	0	0	53		4
M	2.000	109	5	0	0	114		5
M	3.000	2	1	0	0	3		6
M	4.000	10	0	0	0	10		7
M	8.000		1	0	0	1		8
<b>Total Utility</b>		<b>1,897</b>	<b>18</b>	<b>1</b>	<b>0</b>	<b>1,914</b>	<b>40</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,015	0	0	0	2,015	260	1
1.000	39	0	0	0	39	5	2
1.250	0	0	0	0	0	0	3
1.500	33	0	0	0	33	8	4
2.000	40	2	0	0	42	12	5
3.000	11	1	0	0	12	3	6
4.000	4	0	0	0	4	2	7
6.000	3	0	0	0	3	3	8
8.000	1	0	0	0	1	1	9
<b>Total:</b>	<b>2,146</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>2,149</b>	<b>294</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,838	144	8	9	0	16	2,015	1
1.000	1	31	3	2	0	2	39	2
1.250	0	0	0	0	0	0	0	3
1.500	0	20	3	8	0	2	33	4
2.000	0	21	8	11	0	2	42	5
3.000	0	6	2	4	0	0	12	6
4.000	0	0	2	2	0	0	4	7
6.000	0	1	2	0	0	0	3	8
8.000	0	0	1	0	0	0	1	9
<b>Total:</b>	<b>1,839</b>	<b>223</b>	<b>29</b>	<b>36</b>	<b>0</b>	<b>22</b>	<b>2,149</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	328	7			335	2
<b>Total Fire Hydrants</b>	<b>328</b>	<b>7</b>	<b>0</b>	<b>0</b>	<b>335</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	315
Number of distribution system valves end of year:	522
Number of distribution valves operated during year:	220

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## WATER OPERATING SECTION FOOTNOTES

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

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

Done.

---

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

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

Account 605 - Maintenance of Water Source Plant - In prior years, the Utility paid \$9,969 for roof repairs on a well and amortized \$7,579 of repairs which were authorized for amortization by the PSC. 2005 was the last year of amortization.

Account 625 - Maintenance of Pumping Plant - In the prior year, the Utility amortized \$11,650 of repairs which were authorized for amortization by the PSC. 2005 was the last year for amortization.

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### 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.

Water main additions were paid for by a developer.

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### Water Services (Page W-18)

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

Water service additions were paid for by a developer.

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### Meters (Page W-19)

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

Yes.

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