



3013 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF MENOMONIE WATER DEPARTMENT

Principal Office: 800 WILSON AVENUE
MENOMONIE, WI 54751-2795

For the Year Ended: DECEMBER 31, 2006

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF MENOMONIE WATER DEPARTMENT

Utility Address: 800 WILSON AVENUE
MENOMONIE, WI 54751-2795

When was utility organized? 10/1/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: KIMBERLY A MENSING

Title: DEPUTY TREASURER/COMPTROLLER

Office Address:

800 WILSON AVENUE
MENOMONIE, WI 54751-2795

Telephone: (715) 232 - 2221 EXT 103

Fax Number: (715) 235 - 0888

E-mail Address: kmensing@menomonie-wi.gov

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: MR RICHARD D LOWERY

Title: PRESIDENT

Office Address:

800 WILSON AVENUE
MENOMONIE, WI 54751

Telephone: (715) 232 - 2187

Fax Number: (715) 235 - 0888

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: WIPFLI LLC
3703 OAKWOOD HILLS PARKWAY
EAU CLAIRE, WI 54702

Telephone: (715) 832 - 3407

Fax Number: (715) 832 - 0475

E-mail Address:

Date of most recent audit report: 4/12/2006

Period covered by most recent audit: 2005

Names and titles of utility management including manager or superintendent:

Name: JUDITH A SCHUCH

Title: TREASURER/COMPTROLLER

Office Address:
800 WILSON AVENUE
MENOMONIE, WI 54751

Telephone: (715) 232 - 2221

Fax Number: (715) 235 - 0888

E-mail Address: jschuch@menomonie-wi.gov

Name: MR DAVID A DOWD

Title: WATER SUPERINTENDENT

Office Address:
800 WILSON AVENUE
MENOMONIE, WI 54751-2795

Telephone: (715) 232 - 2395

Fax Number: (715) 235 - 0888

E-mail Address: ddowd@menomonie-wi.gov

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

- MRS SUSAN J BEETY
- MR PATRICK E BROGAN
- MR JEFFREY V HOYT
- MR SCOTT J KOLVE
- MR RICHARD D LOWERY
- MR DAVID M MADSEN
- MS JULIE A RIEDEL
- MR LELAND A SCHWEBS
- MR SCOTTY E SUTLIFF
- MR HERBERT H WHITE
- MS SANDRA K WHITE

Is sewer service rendered by the utility? NO

IDENTIFICATION AND OWNERSHIP

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:

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,630,723	1,610,369	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	722,213	678,742	2
Depreciation Expense (403)	214,455	214,466	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	280,975	280,516	5
Total Operating Expenses	1,217,643	1,173,724	
Net Operating Income	413,080	436,645	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	413,080	436,645	
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)	16,421	4,705	10
Miscellaneous Nonoperating Income (421)	0	76,909	11
Total Other Income	16,421	81,614	
Total Income	429,501	518,259	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(78,098)	(78,098)	12
Other Income Deductions (426)	118,530	118,610	13
Total Miscellaneous Income Deductions	40,432	40,512	
Income Before Interest Charges	389,069	477,747	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	26,115	26,790	14
Amortization of Debt Discount and Expense (428)	2,550	1,877	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	6,612	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	28,665	35,279	
Net Income	360,404	442,468	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,505,107	9,062,639	20
Balance Transferred from Income (433)	360,404	442,468	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	9,865,511	9,505,107	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,630,723		1,630,723	1
Total (Acct. 400):	1,630,723	0	1,630,723	
Operation and Maintenance Expense (401-402):				
Derived	722,213		722,213	2
Total (Acct. 401-402):	722,213	0	722,213	
Depreciation Expense (403):				
Derived	214,455		214,455	3
Total (Acct. 403):	214,455	0	214,455	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	280,975		280,975	5
Total (Acct. 408):	280,975	0	280,975	
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:	413,080	0	413,080	
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	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENTS	10,371	0	10,371	11

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 ON SPECIAL ASSESSMENTS	6,033	0	6,033 12
INTEREST ON DELINQUENT INVOICES	17	0	17 13
Total (Acct. 419):	16,421	0	16,421
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		0	0 14
NONE	0	0	0 15
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	16,421	0	16,421

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(78,098)		(78,098) 16
NONE	0	0	0 17
Total (Acct. 425):	(78,098)	0	(78,098)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		118,530	118,530 18
NONE	0	0	0 19
Total (Acct. 426):	0	118,530	118,530
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(78,098)	118,530	40,432

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	26,115		26,115 20
Total (Acct. 427):	26,115	0	26,115
Amortization of Debt Discount and Expense (428):			
NONE	2,550		2,550 21
Total (Acct. 428):	2,550	0	2,550
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 23
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 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	28,665	0	28,665
NET INCOME:	478,934	(118,530)	360,404
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	3,782,918	5,722,189	9,505,107 26
Total (Acct. 216):	3,782,918	5,722,189	9,505,107
Balance Transferred from Income (433):			
Derived	478,934	(118,530)	360,404 27
Total (Acct. 433):	478,934	(118,530)	360,404
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,261,852	5,603,659	9,865,511

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):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	1,630,723	0	0	0	1,630,723	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,630,723	0	0	0	1,630,723	

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	273,155		273,155	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	6,605		6,605	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	279,760	0	279,760	

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	6	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	16,146,055	16,067,115	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,490,478	4,190,480	2
Net Utility Plant	11,655,577	11,876,635	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	11,655,577	11,876,635	
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)	18,000	48,000	7
Other Investments (124)	478,059	545,531	8
Special Funds (125-128)	272,527	199,851	9
Total Other Property and Investments	768,586	793,382	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,783,670	1,260,930	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	360,075	399,639	15
Other Accounts Receivable (143)	551	124	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	45,531	29,336	18
Materials and Supplies (151-163)	26,104	25,520	19
Prepayments (165)	1,563	1,730	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,217,494	1,717,279	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	16,031	18,581	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	16,031	18,581	
Total Assets and Other Debits	14,657,688	14,405,877	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,569,008	2,569,008	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	9,865,511	9,505,107	28
Total Proprietary Capital	12,434,519	12,074,115	
LONG-TERM DEBT			
Bonds (221-222)	550,000	590,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	550,000	590,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	34,682	25,326	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	261,000	261,000	36
Interest Accrued (237)	12,945	13,170	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	36,868	36,494	41
Total Current and Accrued Liabilities	345,495	335,990	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	1,327,674	1,405,772	44
Total Deferred Credits	1,327,674	1,405,772	
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	14,657,688	14,405,877	

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	16,067,115	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)	8,525,592	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	7,559,604	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)	60,859				9
Total Utility Plant	16,146,055	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)	2,520,948	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,969,530	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	4,490,478	0	0	0	
Net Utility Plant	11,655,577	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)	2,337,425				2,337,425	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	214,455				214,455	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	15,189				15,189	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	5,074				5,074	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	234,718	0	0	0	234,718	16
Debits during year						17
Book cost of plant retired	51,196				51,196	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	51,196	0	0	0	51,196	25
Balance end of year (111.1)	2,520,947	0	0	0	2,520,947	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)	1,853,055				1,853,055	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	118,530				118,530	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	118,530	0	0	0	118,530	16
Debits during year						17
Book cost of plant retired	2,054				2,054	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	2,054	0	0	0	2,054	25
Balance end of year (111.1)	1,969,531	0	0	0	1,969,531	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)	26,104	25,520	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	26,104	25,520	

**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)				
\$1,155,000 Mortgage Revenue Bond - 06/16/98	1,527	428	16,031	1
\$167,000 ADVANCE - 06/01/99	1,023	428	0	2
Total			16,031	
Unamortized premium on debt (251)				
NONE				3
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	2,569,008	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,569,008</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)	
\$1,155,000 Mortgage Revenue Bonds	06/16/1998	07/01/2017	4.83%	550,000	1
Total Bonds (Account 221):				550,000	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 550,000

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	261,000	1
Accruals:		
Charged water department expense	280,975	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	280,975	
Taxes paid during year:		
County, state and local taxes	255,204	6
Social Security taxes	24,353	7
PSC Remainder Assessment	1,418	8
Other (explain):		
NONE		9
Total payments and other debits	280,975	
Balance end of year	261,000	

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
1998 Mortgage Revenue Bonds	13,170	26,115	26,340	12,945	2
Subtotal	13,170	26,115	26,340	12,945	
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	13,170	26,115	26,340	12,945	

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):		
TIF PORTION OF \$1,155,000 MORTGAGE REVENUE BOND	18,000	1
Total (Acct. 123):	18,000	
Other Investments (124):		
SPECIAL ASSESSMENTS FOR MAINS, LATERALS, AND HYDRANTS	478,059	2
Total (Acct. 124):	478,059	
Sinking Funds (125):		
BOND REDEMPTION FUND	222,527	3
Total (Acct. 125):	222,527	
Depreciation Fund (126):		
DEPRECIATION FUND	50,000	4
Total (Acct. 126):	50,000	
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	360,075	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	360,075	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
OUTSTANDING INVOICE FOR HYDRANT USE/WATER FROM HYDRANT	107	15

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Other Accounts Receivable (143):		
OUTSTANDING REFUND DUE FOR A PALLET RETURNED BY WU TO VENDOR	444	16
Total (Acct. 143):	551	
Receivables from Municipality (145):		
ITEMS TRANSFERRED TO TAX ROLL	45,531	17
Total (Acct. 145):	45,531	
Prepayments (165):		
PREPAID PSC REMAINDER ASSESSMENT	1,563	18
Total (Acct. 165):	1,563	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		24
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	1,327,674	25
NONE		26
Total (Acct. 253):	1,327,674	

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)	8,498,848	0	0	0	8,498,848	1
Materials and Supplies	25,812	0	0	0	25,812	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,429,186	0	0	0	2,429,186	4
Customer Advances for Construction					0	5
Regulatory Liability	1,366,723	0	0	0	1,366,723	6
NONE					0	7
Average Net Rate Base	4,728,751	0	0	0	4,728,751	
Net Operating Income	413,080	0	0	0	413,080	8
Net Operating Income as a percent of						
Average Net Rate Base	8.74%	N/A	N/A	N/A	8.74%	

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	1,405,772	0	0	0	1,405,772	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	78,098	0	0	0	78,098	3
Other (specify):						
NONE					0	4
Balance End of Year	1,327,674	0	0	0	1,327,674	

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.

ACCT 145 - EXPLAINED IN COLUMN A

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,581,119	1,566,622	1
Total Sales of Water	1,581,119	1,566,622	
Other Operating Revenues			
Forfeited Discounts (470)	7,800	7,076	2
Miscellaneous Service Revenues (471)	6,722	5,765	3
Rents from Water Property (472)	13,300	12,080	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	21,782	18,826	6
Total Other Operating Revenues	49,604	43,747	
Total Operating Revenues	1,630,723	1,610,369	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	7
Pumping Expenses (620-633)	177,261	151,726	8
Water Treatment Expenses (640-652)	71,300	72,137	9
Transmission and Distribution Expenses (660-678)	217,009	216,712	10
Customer Accounts Expenses (901-905)	26,560	25,182	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	230,083	212,985	13
Total Operation and Maintenance Expenses	722,213	678,742	
Other Operating Expenses			
Depreciation Expense (403)	214,455	214,466	14
Amortization Expense (404-407)		0	15
Taxes (408)	280,975	280,516	16
Total Other Operating Expenses	495,430	494,982	
Total Operating Expenses	1,217,643	1,173,724	
NET OPERATING INCOME	413,080	436,645	

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	4,103	202,268	558,639	4
Commercial	644	141,850	263,965	5
Industrial	31	188,208	214,943	6
Total Metered Sales to General Customers (461)	4,778	532,326	1,037,547	
Private Fire Protection Service (462)	97		27,189	7
Public Fire Protection Service (463)	1		371,121	8
Other Sales to Public Authorities (464)	152	94,766	145,262	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,028	627,092	1,581,119	

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)
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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)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	371,121	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)	371,121	
Forfeited Discounts (470):		
Customer late payment charges	7,800	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	7,800	
Miscellaneous Service Revenues (471):		
WATER TURN-ON CHARGES	1,350	7
FLAT CHARGES FOR FROZEN METERS AND HYDRANT USE	5,330	8
OVERHEAD CHARGES ON INVOICES	42	9
Total Miscellaneous Service Revenues (471)	6,722	
Rents from Water Property (472):		
RENT FOR USE OF BACKHOE AND OTHER EQUIPMENT	100	10
RENT FOR COMMUNICATION EQUIPMENT ON WATER TOWER	13,200	11
Total Rents from Water Property (472)	13,300	
Interdepartmental Rents (473):		
NONE		12
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	21,782	13
Other (specify): NONE		14
Total Other Water Revenues (474)	21,782	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	11,032	10,788	14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	127,441	120,318	17
Pumping Labor and Expenses (624)	9,018	8,473	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	6,991	4,634	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	12,151	1,517	23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	10,628	5,996	25
Total Pumping Expenses	177,261	151,726	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	11,032	11,327	26
Chemicals (641)	13,052	10,857	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)	30,459	33,262	28
Miscellaneous Expenses (643)	4,838	4,015	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)	9,377	9,170	31
Maintenance of Structures and Improvements (651)	1,049	1,544	32
Maintenance of Water Treatment Equipment (652)	1,493	1,962	33
Total Water Treatment Expenses	71,300	72,137	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	10,480	10,249	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)	119,573	118,662	36
Meter Expenses (663)	29,045	26,125	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)		233	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	9,928	9,709	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	3,540	528	43
Maintenance of Transmission and Distribution Mains (673)	17,479	24,420	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	16,657	13,395	46
Maintenance of Meters (676)	5,602	4,424	47
Maintenance of Hydrants (677)	4,705	8,967	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	217,009	216,712	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	1,655	1,349	50
Meter Reading Labor (902)	2,827	3,219	51
Customer Records and Collection Expenses (903)	22,078	20,614	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	26,560	25,182	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	34,518	31,987	56
Office Supplies and Expenses (921)	10,808	10,482	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	22,122	16,329	59
Property Insurance (924)	15,623	16,869	60
Injuries and Damages (925)	6,493	7,895	61
Employee Pensions and Benefits (926)	131,992	120,926	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	8,527	8,497	65
Rents (931)		0	66
Maintenance of General Plant (932)		0	67
Total Administrative and General Expenses	230,083	212,985	
Total Operation and Maintenance Expenses	722,213	678,742	

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		261,000	261,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,796	6,194	2
Net property tax equivalent		255,204	254,806	
Social Security		24,353	24,148	3
PSC Remainder Assessment		1,418	1,562	4
Other (specify): NONE			0	5
Total tax expense		280,975	280,516	

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			Dunn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195906				3
County tax rate	mills		6.687155				4
Local tax rate	mills		5.871944				5
School tax rate	mills		9.855140				6
Voc. school tax rate	mills		1.749512				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.359657				10
Less: state credit	mills		1.493048				11
Net tax rate	mills		22.866609				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.871944				14
Combined School Tax Rate	mills		11.604652				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.476596				17
Total Tax Rate	mills		24.359657				18
Ratio of Local and School Tax to Total	dec.		0.717440				19
Total tax net of state credit	mills		22.866609				20
Net Local and School Tax Rate	mills		16.405423				21
Utility Plant, Jan. 1	\$	16,067,115	16,067,115				22
Materials & Supplies	\$	25,520	25,520				23
Subtotal	\$	16,092,635	16,092,635				24
Less: Plant Outside Limits	\$	356,658	356,658				25
Taxable Assets	\$	15,735,977	15,735,977				26
Assessment Ratio	dec.		0.896404				27
Assessed Value	\$	14,105,793	14,105,793				28
Net Local & School Rate	mills		16.405423				29
Tax Equiv. Computed for Current Year	\$	231,412	231,412				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	261,000					32 33
Tax equiv. for current year (see note 6)	\$	261,000					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)	4,434		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)	89,257		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	93,691	0	
PUMPING PLANT			
Land and Land Rights (320)	4,306		12
Structures and Improvements (321)	481,542		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	42,347		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	378,254	28,179	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,766		20
Total Pumping Plant	914,215	28,179	
WATER TREATMENT PLANT			
Land and Land Rights (330)	9,661		21
Structures and Improvements (331)	470,103		22
Water Treatment Equipment (332)	939,174		23
Total Water Treatment Plant	1,418,938	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			4,434	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)			89,257	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	93,691	
PUMPING PLANT				
Land and Land Rights (320)			4,306	12
Structures and Improvements (321)			481,542	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			42,347	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	13,000		393,433	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,766	20
Total Pumping Plant	13,000	0	929,394	
WATER TREATMENT PLANT				
Land and Land Rights (330)			9,661	21
Structures and Improvements (331)			470,103	22
Water Treatment Equipment (332)	622		938,552	23
Total Water Treatment Plant	622	0	1,418,316	

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)	9,094		24
Structures and Improvements (341)	500		25
Distribution Reservoirs and Standpipes (342)	1,551,721		26
Transmission and Distribution Mains (343)	2,723,828		27
Fire Mains (344)	0		28
Services (345)	416,497		29
Meters (346)	558,405	54,545	30
Hydrants (348)	394,097		31
Other Transmission and Distribution Plant (349)	2,252		32
Total Transmission and Distribution Plant	5,656,394	54,545	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	49,271		34
Office Furniture and Equipment (391)	8,674		35
Computer Equipment (391.1)	19,948		36
Transportation Equipment (392)	112,907	21,960	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	10,213		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	70,200		41
Communication Equipment (397)	4,398		42
SCADA Equipment (397.1)	94,588		43
Miscellaneous Equipment (398)	18,667		44
Other Tangible Property (399)	0		45
Total General Plant	388,866	21,960	
Total utility plant in service directly assignable	8,472,104	104,684	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,472,104	104,684	

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)			9,094 24
Structures and Improvements (341)			500 25
Distribution Reservoirs and Standpipes (342)			1,551,721 26
Transmission and Distribution Mains (343)	298		2,723,530 27
Fire Mains (344)			0 28
Services (345)	224		416,273 29
Meters (346)	14,452		598,498 30
Hydrants (348)	449		393,648 31
Other Transmission and Distribution Plant (349)			2,252 32
Total Transmission and Distribution Plant	15,423	0	5,695,516
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			49,271 34
Office Furniture and Equipment (391)	293		8,381 35
Computer Equipment (391.1)	1,506		18,442 36
Transportation Equipment (392)	20,352		114,515 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			10,213 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			70,200 41
Communication Equipment (397)			4,398 42
SCADA Equipment (397.1)			94,588 43
Miscellaneous Equipment (398)			18,667 44
Other Tangible Property (399)			0 45
Total General Plant	22,151	0	388,675
Total utility plant in service directly assignable	51,196	0	8,525,592
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	51,196	0	8,525,592

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)	5,910,912		27
Fire Mains (344)	0		28
Services (345)	864,646		29
Meters (346)	0		30
Hydrants (348)	786,100		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,561,658	0	
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	7,561,658	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,561,658	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)
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)	643		5,910,269 27
Fire Mains (344)			0 28
Services (345)	497		864,149 29
Meters (346)			0 30
Hydrants (348)	914		785,186 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,054	0	7,559,604
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	2,054	0	7,559,604
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	2,054	0	7,559,604

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)	55,653	2.90%	2,588	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0	1.80%		6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	55,653		2,588	
PUMPING PLANT				
Structures and Improvements (321)	151,114	3.20%	15,409	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	19,117	4.40%	1,863	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	197,645	4.40%	16,977	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	5,296	4.40%	342	15
Total Pumping Plant	373,172		34,591	
WATER TREATMENT PLANT				
Structures and Improvements (331)	225,575	3.20%	15,043	16
Water Treatment Equipment (332)	456,933	3.30%	30,982	17
Total Water Treatment Plant	682,508		46,025	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	298	3.20%	16	18
Distribution Reservoirs and Standpipes (342)	522,459	1.90%	29,483	19
Transmission and Distribution Mains (343)	39,784	1.30%	35,408	20
Fire Mains (344)	0			21
Services (345)	197,692	2.90%	12,075	22
Meters (346)	152,805	5.50%	31,827	23
Hydrants (348)	112,649	2.20%	8,665	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					58,241	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	58,241	
321					166,523	8
322					0	9
323					20,980	10
324					0	11
325	13,000				201,622	12
326					0	13
327					0	14
328					5,638	15
	13,000	0	0	0	394,763	
331					240,618	16
332	622				487,293	17
	622	0	0	0	727,911	
341					314	18
342					551,942	19
343	298				74,894	20
344					0	21
345	224				209,543	22
346	14,452		74		170,254	23
348	449				120,865	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)	618	5.00%	113	25
Total Transmission and Distribution Plant	1,026,305		117,587	
GENERAL PLANT				
Structures and Improvements (390)	20,337	2.90%	1,429	26
Office Furniture and Equipment (391)	5,288	5.80%	495	27
Computer Equipment (391.1)	13,034	26.70%	1,307	28
Transportation Equipment (392)	64,096	13.30%	9,981	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	7,138	5.80%	592	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	28,943	7.50%	5,265	33
Communication Equipment (397)	4,398	15.00%		34
SCADA Equipment (397.1)	49,267	9.20%	8,702	35
Miscellaneous Equipment (398)	7,286	5.80%	1,083	36
Other Tangible Property (399)	0			37
Total General Plant	199,787		28,854	
Total accum. prov. directly assignable	2,337,425		229,645	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	2,337,425		229,645	

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					731 25
	15,423	0	74	0	1,128,543
390					21,766 26
391	293				5,490 27
391.1	1,506				12,835 28
392	20,352		5,000		58,725 29
393					0 30
394					7,730 31
395					0 32
396					34,208 33
397					4,398 34
397.1					57,969 35
398					8,369 36
399					0 37
	22,151	0	5,000	0	211,490
	51,196	0	5,074	0	2,520,948
					0 38
	51,196	0	5,074	0	2,520,948

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)	1,420,350	1.30%	76,838
Fire Mains (344)	0		21
Services (345)	228,791	2.90%	25,067
Meters (346)	0		23
Hydrants (348)	203,914	2.20%	16,624

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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343	643				1,496,545 20
344					0 21
345	497				253,361 22
346					0 23
348	914				219,624 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	1,853,055		118,529
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	1,853,055		118,529
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	1,853,055		118,529

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
	2,054	0	0	0	1,969,530
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
	2,054	0	0	0	1,969,530
					0 38
	2,054	0	0	0	1,969,530

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			51,400	51,400	1
February			47,670	47,670	2
March			51,980	51,980	3
April			51,640	51,640	4
May			57,820	57,820	5
June			74,480	74,480	6
July			89,070	89,070	7
August			67,920	67,920	8
September			72,660	72,660	9
October			56,290	56,290	10
November			48,560	48,560	11
December			49,560	49,560	12
Total annual pumpage	0	0	719,050	719,050	
Less: Water sold				627,092	13
Volume pumped but not sold				91,958	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				20,064	16
Volume related to equipment/system malfunction				6,225	17
Non-utility volume NOT included in water sales				2,370	18
Total volume not sold but accounted for				28,659	19
Volume pumped but unaccounted for				63,299	20
Percent of water lost				9%	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.)				3,600	24
Date of maximum: 7/24/2006					25
Cause of maximum:					26
WATERING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,060	27
Date of minimum: 12/30/2006					28
Total KWH used for pumping for the year				1,709,000	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)	
518 CRESCENT STREET	#3 Well	375	16	2,160,000	Yes	1
825 TAINTER STREET	#4 Well	394	24	1,584,000	Yes	2
1207 9TH AVENUE	#5 Well	475	23	720,000	No	3
580 17TH STREET	#6 Well	417	23	1,584,000	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	# 3 WELL	# 3 WELL BOOSTER #1	#3 WELL BOOSTER #2	1
Location	518 CRESCENT STREET	518 CRESCENT STREET	518 CRESCENT STREET	2
Purpose	P	B	B	3
Destination	R	T	T	4
Pump Manufacturer	HITACHI	PEERLESS	PEERLESS	5
Year Installed	2002	1998	1997	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,800	1,600	1,600	8
Pump Motor or Standby Engine Mfr	J-LINE	US	US	9 10
Year Installed	2002	1998	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	125	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 WELL	#4 WELL BOOSTER #1	#4 WELL BOOSTER #2	14
Location	825 TAINTER STREET	825 TAINTER STREET	825 TAINTER STREET	15
Purpose	P	B	B	16
Destination	R	T	T	17
Pump Manufacturer	HATACHI	BYRON JACKSON	BYRON JACKSON	18
Year Installed	1999	1989	1989	19
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	1,200	1,200	21
Pump Motor or Standby Engine Mfr	US	US	US	22 23
Year Installed	1996	1989	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	75	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	#5 WELL	#6 WELL	#6 WELL BOOSTER #1	1
Location	1207 9TH AVENUE	580 17TH STREET	580 17TH STREET	2
Purpose	P	P	B	3
Destination	D	R	T	4
Pump Manufacturer	GE	BYRON JACKSON	BYRON JACKSON	5
Year Installed	1989	1993	1993	6
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	1,300	1,200	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1989	1994	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#6 WELL BOOSTER #2			14
Location	580 17TH STREET			15
Purpose	B			16
Destination	T			17
Pump Manufacturer	BYRON JACKSON			18
Year Installed	1993			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,200			21
Pump Motor or Standby Engine Mfr	US			22 23
Year Installed	1994			24
Type	ELECTRIC			25
Horsepower	75			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	NO. 3	NO. 4	NO. 6	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1958	1990	1994	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	10	10	6
Total capacity in gallons (actual)	65,000	65,000	46,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.3000	1.3000	1.8000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER #1	TOWER #2	TOWER #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1975	1985	1992	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	125	101	165	6
Total capacity in gallons (actual)	750,000	400,000	750,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14

WATER MAINS

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

								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	3,074	0	0	0	3,074		1
M	D	4.000	45,380	0	0	0	45,380		2
M	D	6.000	174,673	40	0	0	174,713		3
M	D	8.000	91,234	470	60	0	91,644		4
M	T	8.000	46	0	0	0	46		5
M	D	10.000	17,295	0	0	0	17,295		6
M	T	10.000	164	0	0	0	164		7
M	D	12.000	87,329	1,086	0	0	88,415		8
M	T	12.000	44	0	0	0	44		9
M	D	16.000	52,108	0	0	0	52,108		10
M	S	16.000	1,706	0	0	0	1,706		11
M	D	20.000	17,822	0	0	0	17,822		12
M	S	20.000	21	0	0	0	21		13
Total Within Municipality			490,896	1,596	60	0	492,432		
Total Utility			490,896	1,596	60	0	492,432		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	2,619	1	3	0	2,617	89	1
M	1.000	848	5	0	0	853	114	2
M	1.250	132	1	0	0	133	7	3
M	1.500	111	1	0	0	112	44	4
M	2.000	157	1	0	0	158	52	5
P	2.000	1	0	0	0	1		6
M	3.000	11	0	0	0	11		7
M	4.000	42	1	0	0	43		8
P	4.000	1	0	0	0	1		9
M	6.000	106	0	0	0	106	30	10
M	8.000	34	1	0	0	35	10	11
M	10.000	5	0	0	0	5		12
M	12.000	3	0	0	0	3	3	13
Total Utility		4,070	11	3	0	4,078	349	

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	5,009	364	176	0	5,197	400	1
1.000	211	18	3	0	226	35	2
1.500	61	4	2	0	63	22	3
2.000	66	6	2	0	70	14	4
3.000	29	1	2	0	28	7	5
4.000	5	0	0	0	5	3	6
6.000	2	0	0	0	2	2	7
Total:	5,383	393	185	0	5,591	483	

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	4,109	456	5	99	3	525	5,197	1
1.000	8	149	9	27	0	33	226	2
1.500	1	40	1	14	0	7	63	3
2.000	0	14	6	30	0	20	70	4
3.000	0	7	3	11	0	7	28	5
4.000	0	1	1	2	0	1	5	6
6.000	0	0	2	0	0	0	2	7
Total:	4,118	667	27	183	3	593	5,591	

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	9				9	1
Within Municipality	870	7	1		876	2
Total Fire Hydrants	879	7	1	0	885	
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:	628
Number of distribution system valves end of year:	1,117
Number of distribution valves operated during year:	898

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.

SEWER UTILITY'S SHARE OF METER READING COSTS

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.

LINE #23-INCREASED EXPENSES DUE TO RETAINING WALL BUILT TO STOP SEVERE SOIL EROSION ON LAKE BANK HILL.

Property Tax Equivalent (Water) - Part 2 (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

THE MUNICIPALITY AUTHORIZED A TAX EQUIVALENT OF \$261,000 ON MARCH 4, 1996, RESOLUTION #10.

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

General footnotes

LINE #17-LIGHTENING STRUCK PLANT AND DESTROYED RADIO, CONTROLLER AND WIRING. 460V WIRING WAS REMOVED AND UPGRADED TO 480V WIRING.

LINE #23-JUNKED CHEMICAL PUMP

LINE S #27, & 29-31 - ACCOUNTS 343, 345, 346, AND 348 - AMOUNTS ARE SUPPORTED BY PHYSICAL CHANGES IN APPROPRIATE STATISTICAL SCHEDULES.

LINE #35 - WRITE OFF JUNKED TYPEWRITER

LINE #36 - WRITE OFF JUNKED COMPUTER, PRINTER AND STAND

LINE #37 - WRITE OFF 1996 FORD, TRADED FOR 2006 FORD F250.

Water Mains (Page W-21)

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

MAINS ADDED ARE FINANCED BY SPECIAL ASSESSMENTS LEVIED AGAINST PROPERTY OWNERS AS WELL AS GENERAL OPERATING REVENUE. ASSESSMENTS ARE BASED ON THE RATIO OF THE COST OF FEET OF MAIN INSTALLED TO THE NUMBER OF FEET OF PROPERTY FRONTAGE.

If Mains Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

MAINS ADDED DURING 2006 WERE INSTALLED BUT PROJECTS HAVE NOT BEEN COMPLETED AND FINAL BILLED COSTS HAVE NOT BEEN RECEIVED BY UTILITY. TOTALS PAID TO DATE ARE REFLECTED IN BALANCE OF CONSTRUCTION WORK IN PROGRESS ACCOUNT.

Water Services (Page W-22)

General footnotes

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-22)

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

PROPERTY OWNERS ARE CHARGED THE ACTUAL COST OF LATERAL CONSTRUCTION UPON COMPLETION OF THE PROJECT. 2006 SERVICES INSTALLED ARE PART OF PROJECTS NOT YET COMPLETED AND REFLECTED IN CONSTRUCTION WORK IN PROGRESS BALANCE AT YEAR-END.

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

SERVICES ADDED DURING 2006 WERE INSTALLED BUT PROJECTS HAVE NOT BEEN COMPLETED AND FINAL BILLED COSTS HAVE NOT BEEN RECEIVED BY UTILITY. TOTALS PAID TO DATE ARE REFLECTED IN BALANCE OF CONSTRUCTION WORK IN PROGRESS ACCOUNT.

Meters (Page W-23)

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

ALL METERS 1" AND SMALLER ARE TESTED AT LEAST EVERY TEN YEARS PER PSC REQUIREMENTS. METER PURCHASE/INSTALLATION DATES ARE RECORDED IN THE UTILITY BILLING COMPUTER PROGRAM AND A LIST IS PRINTED OUT AT EACH QUARTERLY BILLING CYCLE AND GIVEN TO THE WATER UTILITY SUPERINTENDENT AND THE EMPLOYEE RESPONSIBLE FOR METER TESTING.

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

Hydrants and Distribution System Valves (Page W-24)

General footnotes

If Hydrants Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 348) are zero, please explain.

HYDRANTS ADDED DURING 2006 WERE INSTALLED BUT PROJECTS HAVE NOT BEEN COMPLETED AND FINAL BILLED COSTS HAVE NOT BEEN RECEIVED BY UTILITY. TOTALS PAID TO DATE ARE REFLECTED IN BALANCE OF CONSTRUCTION WORK IN PROGRESS ACCOUNT.
