



3013 (02-02-05)

ANNUAL REPORT

OF

Name: BEAVER DAM WATER UTILITY

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

For the Year Ended: DECEMBER 31, 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.

TABLE OF CONTENTS

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

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BEAVER DAM WATER UTILITY

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

When was utility organized? 6/1/1889

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JOHN SOMERS

Title: FINANCE DIRECTOR

Office Address:

205 SOUTH LINCOLN AVENUE
BEAVER DAM, WI 53916

Telephone: (920) 887 - 4600 EXT 349

Fax Number: (920) 887 - 4605

E-mail Address: jsomers@charter.net

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: AL SCHWANTZ

Title:

Office Address:

205 SOUTH LINCOLN AVENUE
BEAVER DAM, WI 53916

Telephone: (920) 887 - 4600

Fax Number: (920) 887 - 4605

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: AARON WORTHMAN

Title: MANAGER

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

Telephone: (608) 240 - 2412

Fax Number: (608) 249 - 8532

E-mail Address: AWORTHMAN@VIRCHOWKRAUSE.COM

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MR DON QUARFORD

Title: UTILITY DIRECTOR

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

Telephone: (920) 887 - 4624

Fax Number: (920) 887 - 4605

E-mail Address: bdwater@charterinternet.com

Name of utility commission/committee: Beaver Dam Water Commission

Names of members of utility commission/committee:

- MR RON ANDREWS, COMMISSIONER
- MR DONNA MALY, COMMISSIONER
- MR MICHAEL MCCONAGHY, COMMISSIONER
- MR ROB RADIG, COMMISSIONER
- MR AL SCHWANTZ, PRESIDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	2,531,888	2,435,769	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,201,559	1,123,156	2
Depreciation Expense (403)	408,161	424,943	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	310,894	313,042	5
Total Operating Expenses	1,920,614	1,861,141	
Net Operating Income	611,274	574,628	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	611,274	574,628	
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)	45,010	30,609	10
Miscellaneous Nonoperating Income (421)	293,665	459,944	11
Total Other Income	338,675	490,553	
Total Income	949,949	1,065,181	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(12,335)	(12,335)	12
Other Income Deductions (426)	45,113	36,559	13
Total Miscellaneous Income Deductions	32,778	24,224	
Income Before Interest Charges	917,171	1,040,957	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	258,705	281,678	14
Amortization of Debt Discount and Expense (428)	13,866	13,866	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	272,571	295,544	
Net Income	644,600	745,413	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,250,285	6,504,872	20
Balance Transferred from Income (433)	644,600	745,413	21
Miscellaneous Credits to Surplus (434)	0	1,293,033	22
Miscellaneous Debits to Surplus--Debit (435)	0	1,293,033	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	7,894,885	7,250,285	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	2,531,888		2,531,888	1
Total (Acct. 400):	2,531,888	0	2,531,888	
Operation and Maintenance Expense (401-402):				
Derived	1,201,559		1,201,559	2
Total (Acct. 401-402):	1,201,559	0	1,201,559	
Depreciation Expense (403):				
Derived	408,161		408,161	3
Total (Acct. 403):	408,161	0	408,161	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	310,894		310,894	5
Total (Acct. 408):	310,894	0	310,894	
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:	611,274	0	611,274	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	45,010	0	45,010 11
Total (Acct. 419):	45,010	0	45,010
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		293,665	293,665 12
NONE	0	0	0 13
Total (Acct. 421):	0	293,665	293,665
TOTAL OTHER INCOME:	45,010	293,665	338,675
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(12,335)		(12,335) 14
NONE	0	0	0 15
Total (Acct. 425):	(12,335)	0	(12,335)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		45,113	45,113 16
NONE	0	0	0 17
Total (Acct. 426):	0	45,113	45,113
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(12,335)	45,113	32,778
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	258,705		258,705 18
Total (Acct. 427):	258,705	0	258,705
Amortization of Debt Discount and Expense (428):			
DEBT DISCOUNT AMORTIZATION	13,866		13,866 19
Total (Acct. 428):	13,866	0	13,866
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 21
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	272,571	0	272,571
NET INCOME:	396,048	248,552	644,600
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	5,229,546	2,020,739	7,250,285 24
Total (Acct. 216):	5,229,546	2,020,739	7,250,285
Balance Transferred from Income (433):			
Derived	396,048	248,552	644,600 25
Total (Acct. 433):	396,048	248,552	644,600
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	5,625,594	2,269,291	7,894,885

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,531,888	0	0	0	2,531,888	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	2,531,888	0	0	0	2,531,888	

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	418,559		418,559	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	28,134		28,134	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	23,124		23,124	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	469,817	0	469,817	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	7.5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	18,042,795	17,458,094	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,866,056	4,476,435	2
Net Utility Plant	13,176,739	12,981,659	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	13,176,739	12,981,659	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)			10
Special Deposits (132-134)	0	0	11
Working Funds (135)	25	25	12
Temporary Cash Investments (136)	1,294,672	1,364,612	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	297,661	271,460	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	117,823	109,219	18
Materials and Supplies (151-163)	96,802	91,240	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,806,983	1,836,556	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	105,150	119,016	24
Other Deferred Debits (182-186)	9,450	9,450	25
Total Deferred Debits	114,600	128,466	
Total Assets and Other Debits	15,098,322	14,946,681	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,230,557	1,230,557	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	7,894,885	7,250,285	28
Total Proprietary Capital	9,125,442	8,480,842	
LONG-TERM DEBT			
Bonds (221-222)	5,010,000	5,515,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	46,319	0	31
Total Long-Term Debt	5,056,319	5,515,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	73,197	74,180	33
Payables to Municipality (233)	131,266	141,953	34
Customer Deposits (235)			35
Taxes Accrued (236)	287,301	289,160	36
Interest Accrued (237)	101,829	111,824	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)		1,438	41
Total Current and Accrued Liabilities	593,593	618,555	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	322,968	332,284	44
Total Deferred Credits	322,968	332,284	
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	15,098,322	14,946,681	

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	17,458,094	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	15,453,605	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,589,190	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Total Utility Plant	18,042,795	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	4,501,603	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	364,453	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	4,866,056	0	0	0	
Net Utility Plant	13,176,739	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	4,155,456				4,155,456	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	408,161				408,161	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	36,614				36,614	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	444,775	0	0	0	444,775	16
Debits during year						17
Book cost of plant retired	93,070				93,070	18
Cost of removal	5,558				5,558	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	98,628	0	0	0	98,628	25
Balance end of year (111.1)	4,501,603	0	0	0	4,501,603	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)	320,979				320,979	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	45,113				45,113	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	45,113	0	0	0	45,113	16
Debits during year						17
Book cost of plant retired	250				250	18
Cost of removal	1,389				1,389	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	1,639	0	0	0	1,639	25
Balance end of year (111.1)	364,453	0	0	0	364,453	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
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	96,802	91,240
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	96,802	91,240

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1999 WATER SYSTEM REVENUE BONDS	13,866	428	105,150	1
Total			<u><u>105,150</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<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	1,230,557	1
Changes during year (explain):		2
Balance end of year	<u><u>1,230,557</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1999 WATER REVENUE BONDS	08/01/1999	08/01/2014	4.87%	5,010,000	1
Total Bonds (Account 221):				5,010,000	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 5,010,000

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)	
Other Long-Term Debt (224)					
ALLIANT SHARED SAVINGS	09/01/2006	08/01/2011	2.00%	46,319	1
Total for Account 224				46,319	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	289,160	1
Accruals:		
Charged water department expense	310,894	2
Charged electric department expense		3
Charged sewer department expense	10,814	4
Other (explain):		
NONE		5
Total Accruals and other credits	321,708	
Taxes paid during year:		
County, state and local taxes	289,160	6
Social Security taxes	32,292	7
PSC Remainder Assessment	2,115	8
Other (explain):		
NONE		9
Total payments and other debits	323,567	
Balance end of year	287,301	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1999 WATER REVENUE BONDS	111,824	258,383	268,378	101,829	2
Subtotal	111,824	258,383	268,378	101,829	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
ALLIANT SHARED SAVINGS	0	322	322	0	4
Subtotal	0	322	322	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	111,824	258,705	268,700	101,829	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	297,661	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	297,661	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
DUE FROM SEWER UTILITY - METER DEPRECIATION AND MAINT. EXP	117,823	16
Total (Acct. 145):	117,823	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
ENGINEERING - 2008 CENTER STREET PROJECT	9,450	19
Total (Acct. 183):	9,450	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
ANNUAL FINANCIAL ADMINISTRATIVE CHARGES	131,266	23
Total (Acct. 233):	131,266	
Other Deferred Credits (253):		
Regulatory Liability	207,424	24
ACCRUED SICK LEAVE	115,544	25
Total (Acct. 253):	322,968	

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)	15,294,507	0	0	0	15,294,507	1	
Materials and Supplies	94,021	0	0	0	94,021	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation (111.1)	4,328,529	0	0	0	4,328,529	4	
Customer Advances for Construction					0	5	
Regulatory Liability	213,591	0	0	0	213,591	6	
					0	7	
Average Net Rate Base	10,846,408	0	0	0	10,846,408		
Net Operating Income	611,274	0	0	0	611,274	8	
Net Operating Income as a percent of							
Average Net Rate Base	5.64%	N/A	N/A	N/A	5.64%		

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	219,759	0	0	0	219,759	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	12,335	0	0	0	12,335	3
Other (specify):					0	4
Balance End of Year	207,424	0	0	0	207,424	

FINANCIAL SECTION FOOTNOTES

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

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

Account 145 - This account is made up of the wastewater utility's share of meter depreciation expense and the wastewater utility share of meter maintenance expenses.

Account 233 - This represents charges to the utility for financial administration provided by the municipality.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	2,410,597	2,336,466	1
Total Sales of Water	2,410,597	2,336,466	
Other Operating Revenues			
Forfeited Discounts (470)	9,888	7,425	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	74,905	61,046	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	36,498	30,832	6
Total Other Operating Revenues	121,291	99,303	
Total Operating Revenues	2,531,888	2,435,769	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	1,401	4,830	7
Pumping Expenses (620-633)	204,809	181,438	8
Water Treatment Expenses (640-652)	481,163	425,291	9
Transmission and Distribution Expenses (660-678)	207,419	169,909	10
Customer Accounts Expenses (901-905)	62,406	63,255	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	244,361	278,433	13
Total Operation and Maintenance Expenses	1,201,559	1,123,156	
Other Operating Expenses			
Depreciation Expense (403)	408,161	424,943	14
Amortization Expense (404-407)		0	15
Taxes (408)	310,894	313,042	16
Total Other Operating Expenses	719,055	737,985	
Total Operating Expenses	1,920,614	1,861,141	
NET OPERATING INCOME	611,274	574,628	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	5,567	243,861	1,051,612	4
Commercial	651	125,297	412,201	5
Industrial	56	160,295	406,157	6
Total Metered Sales to General Customers (461)	6,274	529,453	1,869,970	
Private Fire Protection Service (462)	91		71,760	7
Public Fire Protection Service (463)	6,294		423,934	8
Other Sales to Public Authorities (464)	46	14,507	44,933	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	12,705	543,960	2,410,597	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	423,934	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)	423,934	
Forfeited Discounts (470):		
Customer late payment charges	9,888	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	9,888	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
WATER TOWER RENTAL FROM CELLULAR COMMUNICATIONS FIRMS	74,905	8
Total Rents from Water Property (472)	74,905	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	24,720	10
Other (specify): METER INSTALLS AND VALVE TURN ON CHARGES	11,778	11
Total Other Water Revenues (474)	36,498	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	2,370	2,466	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)	2,370	2,364	6
Maintenance of Structures and Improvements (611)	(3,339)	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	1,401	4,830	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	4,740	4,726	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	132,722	124,930	17
Pumping Labor and Expenses (624)	46,488	40,470	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)		0	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)	4,740	4,726	22
Maintenance of Structures and Improvements (631)	6,903	5,573	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	9,216	1,013	25
Total Pumping Expenses	204,809	181,438	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	11,851	11,816	26
Chemicals (641)	155,264	122,930	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)	262,707	242,472	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)	11,851	12,457	31
Maintenance of Structures and Improvements (651)	9,587	1,905	32
Maintenance of Water Treatment Equipment (652)	29,903	33,711	33
Total Water Treatment Expenses	481,163	425,291	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	4,740	4,731	34
Storage Facilities Expenses (661)	(1,254)	2,868	35
Transmission and Distribution Lines Expenses (662)	1,892	11,223	36
Meter Expenses (663)	129	2,309	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)		0	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	2,545	2,821	41
Maintenance of Structures and Improvements (671)		1,774	42
Maintenance of Distribution Reservoirs and Standpipes (672)	49,784	9,185	43
Maintenance of Transmission and Distribution Mains (673)	67,100	24,549	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	55,772	80,649	46
Maintenance of Meters (676)	9,514	16,777	47
Maintenance of Hydrants (677)	15,472	8,600	48
Maintenance of Miscellaneous Plant (678)	1,725	4,423	49
Total Transmission and Distribution Expenses	207,419	169,909	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	13,301	13,366	51
Customer Records and Collection Expenses (903)	49,105	49,889	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	62,406	63,255	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	19,634	20,569	56
Office Supplies and Expenses (921)	16,103	16,747	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	21,800	21,505	59
Property Insurance (924)	9,270	12,636	60
Injuries and Damages (925)	29,898	31,406	61
Employee Pensions and Benefits (926)	131,170	157,303	62
Regulatory Commission Expenses (928)	0	7,142	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	16,486	11,125	65
Rents (931)		0	66
Maintenance of General Plant (932)		0	67
Total Administrative and General Expenses	244,361	278,433	
Total Operation and Maintenance Expenses	1,201,559	1,123,156	

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		287,301	289,160	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		10,814	8,916	2
Net property tax equivalent		276,487	280,244	
Social Security		32,292	30,932	3
PSC Remainder Assessment		2,115	1,866	4
Other (specify): NONE			0	5
Total tax expense		310,894	313,042	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dodge				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.186196				3
County tax rate	mills		5.559026				4
Local tax rate	mills		7.764318				5
School tax rate	mills		8.646492				6
Voc. school tax rate	mills		1.452121				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.608153				10
Less: state credit	mills		1.191618				11
Net tax rate	mills		22.416535				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.764318				14
Combined School Tax Rate	mills		10.098613				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.862931				17
Total Tax Rate	mills		23.608153				18
Ratio of Local and School Tax to Total	dec.		0.756642				19
Total tax net of state credit	mills		22.416535				20
Net Local and School Tax Rate	mills		16.961302				21
Utility Plant, Jan. 1	\$	17,458,094	17,458,094				22
Materials & Supplies	\$	91,240	91,240				23
Subtotal	\$	17,549,334	17,549,334				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	17,549,334	17,549,334				26
Assessment Ratio	dec.		0.965201				27
Assessed Value	\$	16,938,635	16,938,635				28
Net Local & School Rate	mills		16.961302				29
Tax Equiv. Computed for Current Year	\$	287,301	287,301				30
Tax Equivalent per 1994 PSC Report	\$	136,607					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	287,301					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,250		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	246,199		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	219,059		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	466,508	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	255,501		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	91,299	49,465	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	17,139		20
Total Pumping Plant	363,939	49,465	
WATER TREATMENT PLANT			
Land and Land Rights (330)	159,413		21
Structures and Improvements (331)	2,247,196	17,635	22
Water Treatment Equipment (332)	5,403,294	119,344	23
Total Water Treatment Plant	7,809,903	136,979	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,250	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			246,199	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			219,059	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	466,508	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			255,501	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			140,764	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			17,139	20
Total Pumping Plant	0	0	413,404	
WATER TREATMENT PLANT				
Land and Land Rights (330)			159,413	21
Structures and Improvements (331)			2,264,831	22
Water Treatment Equipment (332)	77,666		5,444,972	23
Total Water Treatment Plant	77,666	0	7,869,216	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	3,680		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	361,207		26
Transmission and Distribution Mains (343)	3,076,486	34,643	27
Fire Mains (344)	0		28
Services (345)	840,439	94,304	29
Meters (346)	1,321,210	32,163	30
Hydrants (348)	515,016	40,153	31
Other Transmission and Distribution Plant (349)	811		32
Total Transmission and Distribution Plant	6,118,849	201,263	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	11,142		34
Office Furniture and Equipment (391)	81,225		35
Computer Equipment (391.1)	26,533	4,498	36
Transportation Equipment (392)	198,504		37
Stores Equipment (393)	949		38
Tools, Shop and Garage Equipment (394)	8,165	11,620	39
Laboratory Equipment (395)	10,035		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	39,657	7,441	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	376,210	23,559	
Total utility plant in service directly assignable	15,135,409	411,266	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	15,135,409	411,266	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			3,680 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			361,207 26
Transmission and Distribution Mains (343)	781		3,110,348 27
Fire Mains (344)			0 28
Services (345)	1,140		933,603 29
Meters (346)	11,777		1,341,596 30
Hydrants (348)	544		554,625 31
Other Transmission and Distribution Plant (349)			811 32
Total Transmission and Distribution Plant	14,242	0	6,305,870
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			11,142 34
Office Furniture and Equipment (391)			81,225 35
Computer Equipment (391.1)			31,031 36
Transportation Equipment (392)			198,504 37
Stores Equipment (393)			949 38
Tools, Shop and Garage Equipment (394)	1,162		18,623 39
Laboratory Equipment (395)			10,035 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			47,098 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	1,162	0	398,607
Total utility plant in service directly assignable	93,070	0	15,453,605
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	93,070	0	15,453,605

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,686,976	224,965	27
Fire Mains (344)	0		28
Services (345)	387,138	23,925	29
Meters (346)	0		30
Hydrants (348)	248,571	17,865	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,322,685	266,755	
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	2,322,685	266,755	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,322,685	266,755	

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)	54		1,911,887 27
Fire Mains (344)			0 28
Services (345)	60		411,003 29
Meters (346)			0 30
Hydrants (348)	136		266,300 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	250	0	2,589,190
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	250	0	2,589,190
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	250	0	2,589,190

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)	98,910	2.90%	7,140	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	76,841	1.80%	3,943	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	175,751		11,083	
PUMPING PLANT				
Structures and Improvements (321)	79,621	3.20%	8,176	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	62,822	4.00%	4,641	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	17,139	4.00%		15
Total Pumping Plant	159,582		12,817	
WATER TREATMENT PLANT				
Structures and Improvements (331)	671,452	3.20%	72,192	16
Water Treatment Equipment (332)	1,320,664	3.30%	178,996	17
Total Water Treatment Plant	1,992,116		251,188	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	264,945	1.90%	6,863	19
Transmission and Distribution Mains (343)	507,368	1.30%	39,379	20
Fire Mains (344)	0			21
Services (345)	342,181	2.90%	25,663	22
Meters (346)	370,665	5.50%	73,227	23
Hydrants (348)	50,519	3.00%	14,517	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					106,050	4
315					0	5
316					80,784	6
317					0	7
	0	0	0	0	186,834	
321					87,797	8
322					0	9
323					0	10
324					0	11
325					67,463	12
326					0	13
327					0	14
328					17,139	15
	0	0	0	0	172,399	
331					743,644	16
332	77,666				1,421,994	17
	77,666	0	0	0	2,165,638	
341					0	18
342					271,808	19
343	781				545,966	20
344					0	21
345	1,140				366,704	22
346	11,777				432,115	23
348	544	5,558			58,934	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)	554	5.00%	41	25
Total Transmission and Distribution Plant	1,536,232		159,690	
GENERAL PLANT				
Structures and Improvements (390)	10,173	2.90%	323	26
Office Furniture and Equipment (391)	40,284	5.00%	4,061	27
Computer Equipment (391.1)	26,533	20.00%	450	28
Transportation Equipment (392)	198,504	13.30%		29
Stores Equipment (393)	949	5.00%		30
Tools, Shop and Garage Equipment (394)	8,165	5.00%	670	31
Laboratory Equipment (395)	5,343	5.00%	502	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	0	10.00%		34
SCADA Equipment (397.1)	1,824	10.00%	3,991	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	291,775		9,997	
Total accum. prov. directly assignable	4,155,456		444,775	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	4,155,456		444,775	

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					595 25
	14,242	5,558	0	0	1,676,122
390					10,496 26
391					44,345 27
391.1					26,983 28
392					198,504 29
393					949 30
394	1,162				7,673 31
395					5,845 32
396					0 33
397					0 34
397.1					5,815 35
398					0 36
399					0 37
	1,162	0	0	0	300,610
	93,070	5,558	0	0	4,501,603
					0 38
	93,070	5,558	0	0	4,501,603

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)	179,665	1.30%	24,228
Fire Mains (344)	0		21
Services (345)	117,918	2.90%	11,634
Meters (346)	0		23
Hydrants (348)	23,396	3.00%	9,251

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	54				203,839 20
344					0 21
345	60				129,492 22
346					0 23
348	136	1,389			31,122 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	320,979		45,113
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	320,979		45,113
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	320,979		45,113

**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
	250	1,389	0	0	364,453
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
	250	1,389	0	0	364,453
					0 38
	250	1,389	0	0	364,453

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			54,769	54,769	1
February			51,878	51,878	2
March			57,896	57,896	3
April			56,089	56,089	4
May			59,155	59,155	5
June			60,847	60,847	6
July			67,967	67,967	7
August			70,902	70,902	8
September			67,477	67,477	9
October			60,343	60,343	10
November			55,543	55,543	11
December			54,055	54,055	12
Total annual pumpage	0	0	716,921	716,921	
Less: Water sold				543,960	13
Volume pumped but not sold				172,961	14
Volume sold as a percent of volume pumped				76%	15
Volume used for water production, water quality and system maintenance				48,704	16
Volume related to equipment/system malfunction				20,521	17
Non-utility volume NOT included in water sales				1,469	18
Total volume not sold but accounted for				70,694	19
Volume pumped but unaccounted for				102,267	20
Percent of water lost				14%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,987	24
Date of maximum: 7/25/2006					25
Cause of maximum:					26
Summer - High demand					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,561	27
Date of minimum: 1/12/2006					28
Total KWH used for pumping for the year				1,714,687	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1213 NORTH CENTER STREET	#1	520	15	1,843,200	Yes	1
LAKESIDE - WATERWORKS PARK	#2	501	15	1,512,000	Yes	2
DOWNTOWN - MUNICIPAL LOT	#3	585	15	1,828,800	Yes	3
GILMORE AVE. AND DECLARK ST.	#4	365	19	2,232,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	REATMENT PLANT WELL #1	LAKESIDE - WELL #2	DOWNTOWN - WELL #3	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	AMERICAN TURBINE	WORTHINGTON	LAYNE	5
Year Installed	1993	1985	2005	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,200	1,300	1,500	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	9 10
Year Installed	2004	1992	2004	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	60	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	BACKWASH #1	BACKWASH #2	14
Location	ORE AND DECLARK STREET	TREATMENT PLANT	TREATMENT PLANT	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1997	1957	1957	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,400	2,300	2,300	21
Pump Motor or Standby Engine Mfr	US MOTOR	ALLIS CHALMERS	ALLIS CHALMERS	22 23
Year Installed	1997	1957	1957	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	25	25	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BACKWASH RETURN	BACKWASH RETURN #2	HI-SERVICE #1	1
Location	TREATMENT PLANT	TREATMENT PLANT	TREATMENT PLANT	2
Purpose	P	S	P	3
Destination	T	T	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1998	1998	1957	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	400	400	1,400	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTORS	9 10
Year Installed	1998	1998	2006	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	5	5	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HI-SERVICE #2	HI-SERVICE #3	HI-SERVICE #4	14
Location	TREATMENT PLANT	TREATMENT PLANT	TREATMENT PLANT	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1957	1957	1973	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,050	1,050	1,400	21
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	GENERAL ELECTRIC	22 23
Year Installed	1998	1998	2004	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	100	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	CLEARWELL	DOWNTOWN	INDUSTRIAL PARK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1957	1949	1973	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	114	142	6
Total capacity in gallons (actual)	1,000,000	400,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	GRAVITY			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	6.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	703	0	0	0	703	1
M	D	4.000	20,233	30	30	0	20,233	2
M	D	6.000	217,759	434	217	0	217,976	3
P	D	6.000	661	0	0	0	661	4
M	D	8.000	25,640	3,096	0	0	28,736	5
M	D	10.000	70,098	3,114	0	0	73,212	6
M	S	10.000	6,768	0	0	0	6,768	7
P	D	10.000	5,044	0	0	0	5,044	8
M	D	12.000	24,165	0	0	0	24,165	9
M	D	14.000	1,174	0	0	0	1,174	10
M	D	16.000	2,885	0	0	0	2,885	11
Total Within Municipality			375,130	6,674	247	0	381,557	
Total Utility			375,130	6,674	247	0	381,557	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	1,026	0	0	0	1,026	46	1
M	0.750	3,363	0	0	0	3,363		2
M	1.000	960	68	8	0	1,020	2	3
M	1.250	16	0	0	0	16		4
M	1.500	86	0	0	0	86		5
M	2.000	99	0	0	0	99		6
M	3.000	1	0	0	0	1		7
M	4.000	32	0	0	0	32		8
M	6.000	26	6	0	0	32		9
M	8.000	58	0	0	0	58		10
M	10.000	9	1	0	0	10		11
M	12.000	1	0	0	0	1		12
Total Utility		5,677	75	8	0	5,744	48	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,055	342	258	0	6,139	657	1
0.750	1	0	0	0	1	0	2
1.000	130	5	1	0	134	2	3
1.250	1	0	0	0	1	0	4
1.500	72	8	0	0	80	5	5
2.000	77	9	6	0	80	1	6
3.000	12	2	0	0	14	4	7
4.000	14	0	3	0	11	4	8
6.000	3	0	1	0	2	2	9
Total:	6,365	366	269	0	6,462	675	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	5,593	397	21	6	0	122	6,139	1
0.750	0	0	1	0	0	0	1	2
1.000	17	94	6	5	0	12	134	3
1.250	0	1	0	0	0	0	1	4
1.500	0	72	4	3	0	1	80	5
2.000	0	56	9	6	0	9	80	6
3.000	0	9	0	3	0	2	14	7
4.000	0	3	5	2	0	1	11	8
6.000	0	1	1	0	0	0	2	9
Total:	5,610	633	47	25	0	147	6,462	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	674	23	8		689	2
Total Fire Hydrants	674	23	8	0	689	
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: 632

Number of distribution system valves end of year:

Number of distribution valves operated during year: 140

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.

Done

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 673 - Replacement cost used in prior year to capitalize main replacements was too high which inflated replacement costs and reduced maintenance expense.

Account 672 - Payment for water tower painting and maintenance.

Account 641 - Increased water demand has increased the need for chemicals.

Account 675 - Less maintenance of services necessary in 2006.

If Employee Pensions and Benefits (926) is zero, yet salary expense accounts exceed \$15,000, please explain.

Account 926 - Change to health insurance coverage reduced costs.

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

Account 332 - CO2 tank replaced in 2006.

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.

331 lf of main was financed by the utility and the remaining additions were financed by developers and contributed. There were no special assessments levied.

Water Services (Page W-22)

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

33 of the services were financed by the utility.
15 of the services were financed by the municipality.
27 of the services were financed by the developer.

Meters (Page W-23)

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

Yes.
