



3014 (02-02-05)

ANNUAL REPORT

OF

Name: BELLEVUE WATER UTILITY

Principal Office: 2828 ALLOUEZ AVENUE
GREEN BAY, WI 54311

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: BELLEVUE WATER UTILITY

Utility Address: 2828 ALLOUEZ AVENUE
GREEN BAY, WI 54311

When was utility organized? 4/2/1968

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS KAREN SIMONS

Title: CLERK/TREASURER

Office Address:

2828 ALLOUEZ AVENUE
GREEN BAY, WI 54311

Telephone: (920) 468 - 5225 EXT 303

Fax Number: (920) 468 - 4039

E-mail Address: Ksimons@bellevue-wi.com

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

Name: JAY MCMAHON CPA

Title: MANAGER

Office Address: SCHENCK SC

2200 RIVERSIDE DR
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4265

Fax Number: (920) 436 - 7808

E-mail Address: jay.mcmahon@schencksolutions.com

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

Name: CRAIG BEYL

Title: VILLAGE PRESIDENT

Office Address:

2828 ALLOUEZ AVENUE
GREEN BAY, WI 54311

Telephone: (920) 468 - 5225

Fax Number: (920) 468 - 4196

E-mail Address: BELLEVUE@bellevue-wi.COM

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: MIKE KONECNY CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC
2200 RIVERSIDE DR
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4112

Fax Number: (920) 436 - 7808

E-mail Address: mike.konecny@schencksolutions.com

Date of most recent audit report: 3/23/2006

Period covered by most recent audit: YEAR ENDED 12/31/2005

Names and titles of utility management including manager or superintendent:

Name: MR JOSEPH PIUMBROECK

Title: STREETS SUPERINTENDENT

Office Address:
2828 ALLOUEZ AVENUE
GREEN BAY, WI 54311

Telephone: (920) 468 - 5225

Fax Number: (920) 468 - 4196

E-mail Address: BELLEVUE@bellevue-wi.COM

Name: MR JOSEPH SMITS

Title: WATER SUPERINTENDENT

Office Address:
2828 ALLOUEZ AVENUE
GREEN BAY, WI 54311

Telephone: (920) 468 - 5225

Fax Number: (920) 468 - 4196

E-mail Address: BELLEVUE@bellevue-wi.COM

Name: MR RONALD UMENTUM

Title: PUBLIC WORKS DIRECTOR

Office Address:
2828 ALLOUEZ AVENUE
GREEN BAY, WI 54311

Telephone: (920) 468 - 5225

Fax Number: (920) 468 - 4196

E-mail Address: BELLEVUE@bellevue-wi.COM

Name of utility commission/committee: RONALD UMENTUM - PUBLIC WORKS DIRECTOR

Names of members of utility commission/committee:

CRAIG BEYL, PRESIDENT
JILL BIELINSKI, TRUSTEE

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

KEVIN BRENNEN, TRUSTEE

Is sewer service rendered by the utility? YES

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: () - EXT

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)	1,911,218	1,588,848	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,741,142	1,176,837	2
Depreciation Expense (403)	111,278	90,472	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	163,600	146,690	5
Total Operating Expenses	2,016,020	1,413,999	
Net Operating Income	(104,802)	174,849	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(104,802)	174,849	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	375	75	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	49,378	49,021	10
Miscellaneous Nonoperating Income (421)	466,382	418,209	11
Total Other Income	516,135	467,305	
Total Income	411,333	642,154	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(57,867)	(57,867)	12
Other Income Deductions (426)	109,948	106,627	13
Total Miscellaneous Income Deductions	52,081	48,760	
Income Before Interest Charges	359,252	593,394	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	89,635	93,367	14
Amortization of Debt Discount and Expense (428)	5,008	5,008	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	94,643	98,375	
Net Income	264,609	495,019	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,328,377	6,833,358	20
Balance Transferred from Income (433)	264,609	495,019	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)	7,592,986	7,328,377	

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	1,911,218		1,911,218	1
Total (Acct. 400):	1,911,218	0	1,911,218	
Operation and Maintenance Expense (401-402):				
Derived	1,741,142		1,741,142	2
Total (Acct. 401-402):	1,741,142	0	1,741,142	
Depreciation Expense (403):				
Derived	111,278		111,278	3
Total (Acct. 403):	111,278	0	111,278	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	163,600		163,600	5
Total (Acct. 408):	163,600	0	163,600	
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:	(104,802)	0	(104,802)	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	375		375	8
Total (Acct. 415-416):	375	0	375	
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	49,378	0	49,378 11
Total (Acct. 419):	49,378	0	49,378
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		176,828	176,828 12
TRANSFER FROM MUNICIPALITY	270,784	0	270,784 13
TAX LEVY	1,389	0	1,389 14
IMPACT FEES	0	17,381	17,381 15
Total (Acct. 421):	272,173	194,209	466,382
TOTAL OTHER INCOME:	321,926	194,209	516,135

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(57,867)		(57,867) 16
NONE	0	0	0 17
Total (Acct. 425):	(57,867)	0	(57,867)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		109,948	109,948 18
NONE	0	0	0 19
Total (Acct. 426):	0	109,948	109,948
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(57,867)	109,948	52,081

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	89,635		89,635 20
Total (Acct. 427):	89,635	0	89,635
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT EXPENSE	5,008		5,008 21
Total (Acct. 428):	5,008	0	5,008
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:	94,643	0	94,643
NET INCOME:	180,348	84,261	264,609
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	532,121	6,796,256	7,328,377 26
Total (Acct. 216):	532,121	6,796,256	7,328,377
Balance Transferred from Income (433):			
Derived	180,348	84,261	264,609 27
Total (Acct. 433):	180,348	84,261	264,609
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):	712,469	6,880,517	7,592,986

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	375				375	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	375	0	0	0	375	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,911,218	0	0	0	1,911,218	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	863				863	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,910,355	0	0	0	1,910,355	

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	197,052		197,052	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	<u>197,052</u>	<u>0</u>	<u>197,052</u>	

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	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 (100)	14,081,783	13,149,268	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,376,104	2,191,111	2
Net Utility Plant	11,705,679	10,958,157	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,600,868	1,618,530	6
Special Funds (125)	339,409	1,173,322	7
Total Other Property and Investments	1,940,277	2,791,852	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	709,668	641,057	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	195,365	345,456	11
Other Accounts Receivable (143)	93,629	236,304	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,165,758	275,872	14
Materials and Supplies (150)	37,655	22,797	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	3,202,075	1,521,486	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	27,244	32,253	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	27,244	32,253	
Total Assets and Other Debits	16,875,275	15,303,748	

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)	1,819,934	1,819,934	21
Appropriated Earned Surplus (215)	259,168	259,168	22
Unappropriated Earned Surplus (216)	7,592,986	7,328,377	23
Total Proprietary Capital	9,672,088	9,407,479	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	2,791,026	3,078,731	26
Total Long-Term Debt	2,791,026	3,078,731	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	372,331	220,772	28
Payables to Municipality (233)	2,090,464	1,516,296	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	34,170	37,001	32
Other Current and Accrued Liabilities (238)	930,015		33
Total Current and Accrued Liabilities	3,426,980	1,774,069	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	985,181	1,043,469	36
Total Deferred Credits	985,181	1,043,469	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	16,875,275	15,303,748	

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	13,149,268	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)	5,620,695	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	8,364,778	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)	96,310				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	14,081,783	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	871,862	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	1,504,242	0	0	0	13
Total Accumulated Provision	2,376,104	0	0	0	
Net Utility Plant	11,705,679	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	796,817				796,817	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	111,278				111,278	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	18,976				18,976	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,361				1,361	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	131,615	0	0	0	131,615	16
Debits during year						17
Book cost of plant retired	56,570				56,570	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	56,570	0	0	0	56,570	25
Balance end of year (110.1)	871,862	0	0	0	871,862	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,394,294				1,394,294	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	109,948				109,948	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	109,948	0	0	0	109,948	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	1,504,242	0	0	0	1,504,242	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
LAND AND LAND RIGHTS	0			0	2
COLLECTION SEWERS	0			0	3
SERVICE LATERALS	0			0	4
PUMP STATION EQUIPMENT	0			0	5
STRUCTURES & IMPROVEMENTS	0			0	6
OFFICE FURNITURE & EQUIPMENT	0			0	7
COMPUTER EQUIPMENT	0			0	8
OTHER GENERAL EQUIPMENT	0			0	9
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	10
 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 for generation					0	0
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	37,655	22,797
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	37,655	22,797

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2001 NOTE ISSUANCE COSTS	291	428	1,454	1
2003 NOTE ISSUANCE COSTS	603	428	4,219	2
2004 LOSS ON ADVANCED REFUNDING	1,779	428	5,336	3
2004A NOTE ISSUANCE COSTS	1,845	428	14,763	4
2004B NOTE ISSUANCE COSTS	490	428	1,472	5
Total			27,244	
Unamortized premium on debt (251)				
NONE				6
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,819,934	1
Changes during year (explain):		2
Balance end of year	<u>1,819,934</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
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NONE

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)					
GO PROMISSORY NOTE	06/01/2003	06/01/2012	4.00%	458,322	1
GO PROMISSORY NOTE	12/01/2004	02/01/2014	3.10%	1,973,286	2
GO PROMISSORY NOTE REFUND 1999 ISSUE	12/01/2004	02/01/2009	2.30%	215,418	3
GO PROMISSORY NOTE	05/09/2001	05/01/2011	4.35%	144,000	4
Total for Account 224				<u>2,791,026</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	163,600	2
Charged electric department expense		3
Charged sewer department expense	2,999	4
Other (explain):		
NONE		5
Total Accruals and other credits	166,599	
Taxes paid during year:		
County, state and local taxes	146,610	6
Social Security taxes	18,348	7
PSC Remainder Assessment	1,641	8
Other (explain):		
NONE		9
Total payments and other debits	166,599	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
\$775,000 PROMISSORY NOTE	0			0	3
\$835,000 PROMISSORY NOTE 2003	4,913	13,940	14,259	4,594	4
\$665,000 PROMISSORY NOTE 1999	791	159	951	(1)	5
\$255,600 PROMISSORY NOTE 2001	1,257	6,837	7,013	1,081	6
\$2,270,840 PROMISSORY NOTE 2004A	27,786	63,359	64,871	26,274	7
\$380,000 PROMISSORY NOTE 2004B	2,254	5,340	5,372	2,222	8
Subtotal	37,001	89,635	92,466	34,170	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	37,001	89,635	92,466	34,170	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	1,600,868	2
Total (Acct. 124):	1,600,868	
Special Funds (125):		
DEBT SERVICE	339,409	3
Total (Acct. 125):	339,409	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	195,365	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	195,365	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
RECYCLING FEES DUE TO MUNICIPALITY	5,556	11
GARBAGE FEES DUE TO MUNICIPALITY	27,811	12
STORM WATER MANAGEMENT	55,735	13
LEDGEVIEW TAX ROLL	1,445	14
LEDGEVIEW FIRE PROTECTION	3,082	15
Total (Acct. 143):	93,629	
Receivables from Municipality (145):		
DUE FROM TAX ROLL	294,534	16
DUE FROM VILLAGE	1,780,817	17
DUE FROM VILLAGE CAPITAL PROJECTS	90,407	18
Total (Acct. 145):	2,165,758	
Prepayments (165):		
NONE		19
Total (Acct. 165):	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)
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):		0
Other Deferred Debits (183):		
NONE		21
Total (Acct. 183):		0
Payables to Municipality (233):		
DUE TO SEWER FUND	1,757,619	22
RECYCLING FEES PAYABLE	300,292	23
DUE TO STORM WATER FUND	32,553	24
Total (Acct. 233):	2,090,464	
Other Deferred Credits (253):		
Regulatory Liability	983,742	25
DEFERRED REVENUE	1,439	26
Total (Acct. 253):	985,181	

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)	4,713,457	0	0	0	4,713,457	1
Materials and Supplies	30,226	0	0	0	30,226	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	834,339	0	0	0	834,339	4
Customer Advances for Construction					0	5
Regulatory Liability	1,012,675	0	0	0	1,012,675	6
					0	7
Average Net Rate Base	2,896,669	0	0	0	2,896,669	
Net Operating Income	(104,802)	0	0	0	(104,802)	8
Net Operating Income as a percent of Average Net Rate Base	-3.62%	N/A	N/A	N/A	-3.62%	

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	1,041,609	0	0	0	1,041,609	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	57,867	0	0	0	57,867	3
Other (specify):					0	4
Balance End of Year	983,742	0	0	0	983,742	

FINANCIAL SECTION FOOTNOTES

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

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

See account titles in report for descriptions.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,875,499	1,365,221	1
Total Sales of Water	1,875,499	1,365,221	
Other Operating Revenues			
Forfeited Discounts (470)	15,461	7,913	2
Miscellaneous Service Revenues (471)	519	1,109	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	19,739	214,605	6
Total Other Operating Revenues	35,719	223,627	
Total Operating Revenues	1,911,218	1,588,848	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	7,112	5,828	7
Pumping Expenses (620-625)	157,993	150,305	8
Water Treatment Expenses (630-635)	32,672	40,925	9
Transmission and Distribution Expenses (640-655)	161,795	161,731	10
Customer Accounts Expenses (901-904)	42,677	32,065	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	1,338,893	785,983	13
Total Operation and Maintenance Expenses	1,741,142	1,176,837	
Other Operating Expenses			
Depreciation Expense (403)	111,278	90,472	14
Amortization Expense (404-407)		0	15
Taxes (408)	163,600	146,690	16
Total Other Operating Expenses	274,878	237,162	
Total Operating Expenses	2,016,020	1,413,999	
NET OPERATING INCOME	(104,802)	174,849	

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	10	1,236	4,610	2
Industrial				3
Total Unmetered Sales to General Customers (460)	10	1,236	4,610	
Metered Sales to General Customers (461)				
Residential	3,662	216,869	954,781	4
Commercial	554	163,477	560,384	5
Industrial				6
Total Metered Sales to General Customers (461)	4,216	380,346	1,515,165	
Private Fire Protection Service (462)	58		18,168	7
Public Fire Protection Service (463)	4,246		330,754	8
Other Sales to Public Authorities (464)	10	1,245	6,802	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	8,540	382,827	1,875,499	

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	NA			1
Total		0	0	
		0	0	

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)	330,754	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)	330,754	
Forfeited Discounts (470):		
Customer late payment charges	15,461	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	15,461	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	519	7
Total Miscellaneous Service Revenues (471)	519	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	19,739	10
Other (specify): NONE		11
Total Other Water Revenues (474)	19,739	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	6,616	5,828	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	496	0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	7,112	5,828	
PUMPING EXPENSES			
Operation Labor (620)	666	916	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	150,868	135,693	7
Operation Supplies and Expenses (623)	446	1,022	8
Maintenance of Pumping Plant (625)	6,013	12,674	9
Total Pumping Expenses	157,993	150,305	
WATER TREATMENT EXPENSES			
Operation Labor (630)	1,326	1,381	10
Chemicals (631)	26,607	26,912	11
Operation Supplies and Expenses (632)	1,290	11,342	12
Maintenance of Water Treatment Plant (635)	3,449	1,290	13
Total Water Treatment Expenses	32,672	40,925	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	94,583	105,543	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	629	0	16
Maintenance of Mains (651)	49,063	43,390	17
Maintenance of Services (652)	1,275	0	18
Maintenance of Meters (653)	14,259	11,268	19
Maintenance of Hydrants (654)	1,986	1,530	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	161,795	161,731	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	7,358	6,115	22
Accounting and Collecting Labor (902)	19,934	16,482	23
Supplies and Expenses (903)	14,522	8,468	24
Uncollectible Accounts (904)	863	1,000	25
Total Customer Accounts Expenses	42,677	32,065	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	66,518	55,718	27
Office Supplies and Expenses (921)		0	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	12,283	6,197	30
Property Insurance (924)	2,703	2,773	31
Injuries and Damages (925)	14,834	14,452	32
Employee Pensions and Benefits (926)	79,067	72,961	33
Regulatory Commission Expenses (928)	351	0	34
Miscellaneous General Expenses (930)	1,163,137	633,882	35
Transportation Expenses (933)		0	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	1,338,893	785,983	
Total Operation and Maintenance Expenses	1,741,142	1,176,837	

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		146,610	130,110	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,999	1,948	2
Net property tax equivalent		143,611	128,162	
Social Security		18,348	17,675	3
PSC Remainder Assessment		1,641	853	4
Other (specify): NONE			0	5
Total tax expense		163,600	146,690	

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			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.211430				3
County tax rate	mills		5.147226				4
Local tax rate	mills		2.678735				5
School tax rate	mills		10.100564				6
Voc. school tax rate	mills		1.765914				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.903869				10
Less: state credit	mills		1.566247				11
Net tax rate	mills		18.337622				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		2.678735				14
Combined School Tax Rate	mills		11.866478				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.545213				17
Total Tax Rate	mills		19.903869				18
Ratio of Local and School Tax to Total	dec.		0.730773				19
Total tax net of state credit	mills		18.337622				20
Net Local and School Tax Rate	mills		13.400642				21
Utility Plant, Jan. 1	\$	13,149,268	13,149,268				22
Materials & Supplies	\$	22,797	22,797				23
Subtotal	\$	13,172,065	13,172,065				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	13,172,065	13,172,065				26
Assessment Ratio	dec.		0.830587				27
Assessed Value	\$	10,940,546	10,940,546				28
Net Local & School Rate	mills		13.400642				29
Tax Equiv. Computed for Current Year	\$	146,610	146,610				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	146,610					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	750		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	750	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)	538,911		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	538,911	0	
PUMPING PLANT			
Land and Land Rights (320)	28,734		12
Structures and Improvements (321)	138,352		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	320,043		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	43,856		20
Total Pumping Plant	530,985	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	9,590		23
Total Water Treatment Plant	9,590	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)			750 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	750
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)			538,911 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	538,911
PUMPING PLANT			
Land and Land Rights (320)			28,734 12
Structures and Improvements (321)			138,352 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			320,043 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			43,856 20
Total Pumping Plant	0	0	530,985
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			9,590 23
Total Water Treatment Plant	0	0	9,590

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	9,416		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	614,317	1,466,993	26
Transmission and Distribution Mains (343)	1,038,536	151,336	27
Fire Mains (344)	0		28
Services (345)	235,809	5,142	29
Meters (346)	538,904	241,860	30
Hydrants (348)	153,307	2,677	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,590,289	1,868,008	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	22,077		34
Office Furniture and Equipment (391)	8,482	290	35
Computer Equipment (391.1)	5,961		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	36,632		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	21,122		41
Communication Equipment (397)	7,200	2,748	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	34,220		45
Total General Plant	135,694	3,038	
Total utility plant in service directly assignable	3,806,219	1,871,046	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,806,219	1,871,046	

**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)			9,416 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			2,081,310 26
Transmission and Distribution Mains (343)	1,970		1,187,902 27
Fire Mains (344)			0 28
Services (345)			240,951 29
Meters (346)	54,600		726,164 30
Hydrants (348)			155,984 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	56,570	0	4,401,727
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			22,077 34
Office Furniture and Equipment (391)			8,772 35
Computer Equipment (391.1)			5,961 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			36,632 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			21,122 41
Communication Equipment (397)			9,948 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			34,220 45
Total General Plant	0	0	138,732
Total utility plant in service directly assignable	56,570	0	5,620,695
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	56,570	0	5,620,695

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	6,094,112	168,142	27
Fire Mains (344)	0		28
Services (345)	1,318,528	5,712	29
Meters (346)	0		30
Hydrants (348)	775,310	2,974	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	8,187,950	176,828	
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	8,187,950	176,828	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,187,950	176,828	

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)			6,262,254 27
Fire Mains (344)			0 28
Services (345)			1,324,240 29
Meters (346)			0 30
Hydrants (348)			778,284 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	8,364,778
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	8,364,778
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	8,364,778

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			39,052	39,052	1
February			35,690	35,690	2
March			37,125	37,125	3
April			41,781	41,781	4
May			40,541	40,541	5
June			44,546	44,546	6
July			50,617	50,617	7
August			48,791	48,791	8
September			40,890	40,890	9
October			44,137	44,137	10
November			37,691	37,691	11
December			39,732	39,732	12
Total annual pumpage	0	0	500,593	500,593	
Less: Water sold				382,827	13
Volume pumped but not sold				117,766	14
Volume sold as a percent of volume pumped				76%	15
Volume used for water production, water quality and system maintenance				14,151	16
Volume related to equipment/system malfunction				2,400	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				16,551	19
Volume pumped but unaccounted for				101,215	20
Percent of water lost				20%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,333	24
Date of maximum: 7/15/2006					25
Cause of maximum:					26
Dry Weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				637	27
Date of minimum: 2/24/2006					28
Total KWH used for pumping for the year				1,682,467	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)	
2828 ALLOUEZ AVENUE	#1	590	12	1,000,000	Yes	1
2284 ALLOUEZ AVENEUE	#2	970	14	1,400,000	Yes	2
1811 ALLOUEZ AVENUE	#3	854	14	1,400,000	Yes	3
3267 KEWAUNEE ROAD	#4	1,130	14	1,400,000	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	WELL #1	WELL #2	WELL #3	1
Location	2828 ALLOUEZ	2284 ALLOUEZ	1811 ALLOUEZ	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	SIMMONS	LAYNE NW	LAYNE NW	5
Year Installed	1991	1974	1982	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	730	1,000	1,000	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	US MOTOR	YASKOWA	9 10
Year Installed	1991	1993	1982	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	250	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4			14
Location	3267 KEWAUNEE RD			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	GOULDS			18
Year Installed	1995			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,000			21
Pump Motor or Standby Engine Mfr	G.E.			22 23
Year Installed	1995			24
Type	ELECTRIC			25
Horsepower	250			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1974	1989	2006	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	117	155	170	6
Total capacity in gallons (actual)	500,000	400,000	1,000,000	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)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	N	N	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)	
P	D	4.000	336	0	0	0	336	1
A	D	6.000	30,299	0	0	0	30,299	2
M	D	6.000	7,056	0	0	0	7,056	3
P	D	6.000	31,141	31	0	0	31,172	4
A	D	8.000	15,918	0	0	0	15,918	5
M	D	8.000	8,382	0	0	0	8,382	6
P	D	8.000	162,288	1,431	0	0	163,719	7
A	D	10.000	21,207	0	20	0	21,187	8
M	D	10.000	13,833	20	10	0	13,843	9
P	D	10.000	30,146	95	0	0	30,241	10
A	D	12.000	10,475	0	0	0	10,475	11
M	D	12.000	18,987	0	0	0	18,987	12
P	D	12.000	12,824	1,454	0	0	14,278	13
A	D	14.000	3,102	0	23	0	3,079	14
M	D	14.000	8,010	0	0	0	8,010	15
P	D	14.000	342	23	0	0	365	16
Total Within Municipality			374,346	3,054	53	0	377,347	
Total Utility			374,346	3,054	53	0	377,347	

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	337	0	0	0	337		1
M	1.000	3,101	0	0	0	3,101	190	2
M	1.250	60	0	0	0	60		3
M	1.500	317	0	0	0	317	86	4
M	2.000	117	9	0	0	126	25	5
M	3.000	2	0	0	0	2		6
M	4.000	1	0	0	0	1		7
M	6.000	5	0	0	0	5		8
M	8.000	2	0	0	0	2		9
M	10.000	1	0	0	0	1		10
Total Utility		3,943	9	0	0	3,952	301	

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	4,130	993	780	0	4,343	993	1
1.000	52	4	0	1	57	4	2
1.500	182	5	0	0	187	5	3
2.000	27	0	0	0	27	0	4
3.000	5	0	0	0	5	0	5
4.000	3	0	0	0	3	0	6
Total:	4,399	1,002	780	1	4,622	1,002	

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	3,662	295	0	4	0	382	4,343	1
1.000	4	47	2	1	0	3	57	2
1.500	0	179	0	3	0	5	187	3
2.000	0	25	0	0	0	2	27	4
3.000	0	4	0	0	0	1	5	5
4.000	0	2	0	1	0	0	3	6
Total:	3,666	552	2	9	0	393	4,622	

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	740	2			742	2
Total Fire Hydrants	740	2	0	0	742	
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:	742
Number of distribution system valves end of year:	1,356
Number of distribution valves operated during year:	318

WATER OPERATING SECTION FOOTNOTES

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

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

return on net investment in meters charged to sewer department

Water Operation & Maintenance Expenses (Page W-05)

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

Accnt 625 - In 2005, there was an \$8,271 repair to Well #4.

Accnt 632 - The utility incurred costs of \$9,180 for water sample testing in 2005.

Accnt 903 - Postage costs increased \$6,390 for monthly billings vs quarterly billing in 2005.

Accnt 923 - Incurred additional costs in 2006 for Utility Billing Contracted Services due to a maternity leave (\$3,157), \$1,700 for meters software support, \$500 for safety training and the remaining balance was misc. engineering.

Accnt 930 - Payments to the Central Brown County Water Authority in advance of purchased water. The payment are being made to the authority in lieu of the payments that would be made if water was being purchased.

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 \$50,000, please explain. If applicable, provide construction authorization.

Accnt 342 - Added a new Water Tower in 2006. The cost was \$1,466,993 and has a capacity of 1,000,000 gallons.

Water Mains (Page W-17)

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

\$151,336 of the main additions were financed with Utility Cash from the 2004 Bond Issue. \$109,948 were financed by customers through special assessments.

Water Services (Page W-18)

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

\$5,142 of the service additions were financed with cash from the 2004 bond issue and \$5,712 was financed by customers with special assessments.

Meters (Page W-19)

Explain all reported adjustments.

1 meter previously reported as junked was installed in 2006.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

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

All meters have been replaced in the past 3 years. No meters were tested because approximately 1,000 meters were replaced in 2006.

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

No, they have not been tested in several years due to a lack of man hours. There has been a change in Water Management Personnel in 2006 and the station meters should be tested in 2007.
