



3013 (02-02-05)

ANNUAL REPORT

OF

Name: RIPON WATER UTILITY

Principal Office: 100 JACKSON STREET
RIPON, WI 54971

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: RIPON WATER UTILITY

Utility Address: 100 JACKSON STREET

RIPON, WI 54971

When was utility organized? 7/20/2005

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LORI RICH

Title: ACCOUNTING SERVICES MANAGER/ASSIST TO CITY ADMIN

Office Address:

100 JACKSON STREET

RIPON, WI 54971

Telephone: (920) 748 - 4918

Fax Number: (920) 748 - 6983

E-mail Address: lrich@cityofripon.com

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: WILLIAM BOESCH

Title: COUNCIL MEMBER

Office Address:

100 JACKSON STREET

RIPON, WI 54971

Telephone: (920) 748 - 4916 EXT

Fax Number: (920) 748 - 6983

E-mail Address: wboesch@itol.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

Title: CERTIFIED PUBLIC ACCOUNTANT

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

Telephone: (920) 455 - 4112

Fax Number: (920) 436 - 7808

E-mail Address: KonecnyM@schencksolutions.com

Date of most recent audit report: 2/27/2007

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2006

Names and titles of utility management including manager or superintendent:

Name: TRAVIS DRAKE

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
570 ASPEN STREET
RIPON, WI 54971

Telephone: (920) 748 - 4908

Fax Number: (920) 748 - 4922

E-mail Address: tdrake@cityofripon.com

Name of utility commission/committee: BOARD OF PUBLIC WORKS

Names of members of utility commission/committee:

- MR WILLIAM BOESCH, COUNCIL MEMBER
- MR JOEL BROCKMAN, COUNCIL MEMBER
- MRS BARB MILLER, COUNCIL MEMBER
- MR GIB STOEBERL, COUNCIL MEMBER

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)	1,049,056	566,480	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	411,399	276,527	2
Depreciation Expense (403)	204,347	79,838	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	78,462	3,103	5
Total Operating Expenses	694,208	359,468	
Net Operating Income	354,848	207,012	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	354,848	207,012	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	3,310	1,645	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	20,235	29,109	10
Miscellaneous Nonoperating Income (421)	0	1,102,350	11
Total Other Income	23,545	1,133,104	
Total Income	378,393	1,340,116	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	0	0	13
Total Miscellaneous Income Deductions	0	0	
Income Before Interest Charges	378,393	1,340,116	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	263,385	133,260	14
Amortization of Debt Discount and Expense (428)	4,355	4,355	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	267,740	137,615	
Net Income	110,653	1,202,501	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,202,501	0	20
Balance Transferred from Income (433)	110,653	1,202,501	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)	1,313,154	1,202,501	

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	1,049,056		1,049,056	1
Total (Acct. 400):	1,049,056	0	1,049,056	
Operation and Maintenance Expense (401-402):				
Derived	411,399		411,399	2
Total (Acct. 401-402):	411,399	0	411,399	
Depreciation Expense (403):				
Derived	204,347		204,347	3
Total (Acct. 403):	204,347	0	204,347	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	78,462		78,462	5
Total (Acct. 408):	78,462	0	78,462	
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:	354,848	0	354,848	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	3,310		3,310	8
Total (Acct. 415-416):	3,310	0	3,310	
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	20,235	0	20,235 11
Total (Acct. 419):	20,235	0	20,235
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████		0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	23,545	0	23,545
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	0	██████████	0 14
NONE	0	0	0 15
Total (Acct. 425):	0	0	0
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	0	0 16
NONE	0	0	0 17
Total (Acct. 426):	0	0	0
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	0	0	0
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	263,385	██████████	263,385 18
Total (Acct. 427):	263,385	0	263,385
Amortization of Debt Discount and Expense (428):			
AMORTIZATION EXPENSE	4,355	██████████	4,355 19
Total (Acct. 428):	4,355	0	4,355
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:	267,740	0	267,740
NET INCOME:	110,653	0	110,653
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,202,501	0	1,202,501 24
Total (Acct. 216):	1,202,501	0	1,202,501
Balance Transferred from Income (433):			
Derived	110,653	0	110,653 25
Total (Acct. 433):	110,653	0	110,653
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		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):	1,313,154	0	1,313,154

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	3,310				3,310	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	3,310	0	0	0	3,310	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,049,056	0	0	0	1,049,056	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				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	1,049,056	0	0	0	1,049,056	

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	149,929		149,929	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	149,929	0	149,929	

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	3.5	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)	8,877,631	8,795,677	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,596,277	2,417,529	2
Net Utility Plant	6,281,354	6,378,148	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	6,281,354	6,378,148	
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)	199,974	(30,452)	10
Special Deposits (132-134)	428,213	693,209	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	252,794	296,655	15
Other Accounts Receivable (143)	7,413	3,103	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	34,610	13,024	19
Prepayments (165)	11,862	0	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	934,866	975,539	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	100,165	104,520	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	100,165	104,520	
Total Assets and Other Debits	7,316,385	7,458,207	

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)	0	0	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	1,313,154	1,202,501	28
Total Proprietary Capital	1,313,154	1,202,501	
LONG-TERM DEBT			
Bonds (221-222)	5,920,000	6,085,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	5,920,000	6,085,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	30,143	111,615	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	0	0	35
Taxes Accrued (236)	9,452	14,671	36
Interest Accrued (237)	43,636	44,420	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	0	0	41
Total Current and Accrued Liabilities	83,231	170,706	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	0	0	44
Total Deferred Credits	0	0	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	7,316,385	7,458,207	

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	8,795,677	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	8,876,624	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	0	0	0	0	3
Utility Plant Purchased or Sold (102)	0				4
Utility Plant in Process of Reclassification (103)	0				5
Utility Plant Leased to Others (104)	0				6
Property Held for Future Use (105)	1,007				7
Completed Construction not Classified (106)	0				8
Construction Work in Progress (107)	0				9
Total Utility Plant	8,877,631	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,596,277	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	0	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0				12
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0				13
Accumulated Provision for Amortization of Utility Plant in Service (114)	0				14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0				15
Accumulated Provision for Amortization of Property Held for Future Use (116)	0				16
Total Accumulated Provision	2,596,277	0	0	0	
Net Utility Plant	6,281,354	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,417,529				2,417,529	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	204,347				204,347	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,413				7,413	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	211,760	0	0	0	211,760	16
Debits during year						17
Book cost of plant retired	33,011				33,011	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	33,011	0	0	0	33,011	25
Balance end of year (111.1)	2,596,278	0	0	0	2,596,278	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)	0				0	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	0				0	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				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	0	0	0	0	0	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	0	0	0	0	0	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		0	1
Other (specify):					
NONE	0	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	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	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)	34,610	13,024
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	34,610	13,024

**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)				
2005 WATER SYSTEM REVENUE BONDS \$6,085,000	4,355	428	100,165	1
Total			<u><u>100,165</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	0 1
Changes during year (explain):	
NONE	0 2
Balance end of year	<u><u>0</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)	
2005 WATER SYSTEM REVENUE BONDS \$6,08	07/01/2005	05/01/2029	4.76%	5,920,000	1
Total Bonds (Account 221):				5,920,000	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 5,920,000

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	14,671	1
Accruals:		
Charged water department expense	9,452	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>9,452</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	14,671	7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	<u>14,671</u>	
Balance end of year	<u><u>9,452</u></u>	

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)					
2005 WATER SYSTEM REVENUE BONDS \$6,085,000	44,420	263,385	264,169	43,636	1
Subtotal	44,420	263,385	264,169	43,636	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	44,420	263,385	264,169	43,636	

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):		
DEBT SERVICE RESERVE	428,213	6
Total (Acct. 132):	428,213	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	252,794	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	252,794	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	7,413	13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	7,413	

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):		
NONE		16
Total (Acct. 145):	0	
Prepayments (165):		
PREPAID 2007 EXPENSES	11,862	17
Total (Acct. 165):	11,862	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
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):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	0	24
NONE		25
Total (Acct. 253):	0	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
Add Average:							
Utility Plant in Service (101.1)	8,677,412	0	0	0	8,677,412	1	
Materials and Supplies	23,817	0	0	0	23,817	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation (111.1)	2,506,903	0	0	0	2,506,903	4	
Customer Advances for Construction					0	5	
Regulatory Liability	0	0	0	0	0	6	
					0	7	
Average Net Rate Base	6,194,326	0	0	0	6,194,326		
Net Operating Income	354,848	0	0	0	354,848	8	
Net Operating Income as a percent of Average Net Rate Base	5.73%	N/A	N/A	N/A	5.73%		

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	0	0	0	0	0	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	0	0	0	0	0	3
Other (specify):					0	4
Balance End of Year	0	0	0	0	0	

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,031,963	561,009	1
Total Sales of Water	1,031,963	561,009	
Other Operating Revenues			
Forfeited Discounts (470)	4,844	629	2
Miscellaneous Service Revenues (471)	2,795	1,739	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	9,454	3,103	6
Total Other Operating Revenues	17,093	5,471	
Total Operating Revenues	1,049,056	566,480	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	15,062	24,159	7
Pumping Expenses (620-633)	79,339	43,484	8
Water Treatment Expenses (640-652)	58,925	32,277	9
Transmission and Distribution Expenses (660-678)	101,030	61,943	10
Customer Accounts Expenses (901-905)	27,274	30,536	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	129,769	84,128	13
Total Operation and Maintenance Expenses	411,399	276,527	
Other Operating Expenses			
Depreciation Expense (403)	204,347	79,838	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	78,462	3,103	16
Total Other Operating Expenses	282,809	82,941	
Total Operating Expenses	694,208	359,468	
NET OPERATING INCOME	354,848	207,012	

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	3,125	131,763	479,726	4
Commercial	331	60,744	162,299	5
Industrial	21	101,071	154,822	6
Total Metered Sales to General Customers (461)	3,477	293,578	796,847	
Private Fire Protection Service (462)	28		22,470	7
Public Fire Protection Service (463)	3,494		190,517	8
Other Sales to Public Authorities (464)	51	7,197	22,129	9
Sales to Irrigation Customers (465)			0	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 7,050	 300,775	 1,031,963	

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)	190,517	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	190,517	
Forfeited Discounts (470):		
Customer late payment charges	4,844	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	4,844	
Miscellaneous Service Revenues (471):		
WATER SVC RECONNECT FEES / MISCELLANEOUS SVC REVENUE	2,795	7
Total Miscellaneous Service Revenues (471)	2,795	
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	7,413	10
Other (specify):		
OTHER WATER REVENUE	2,041	11
Total Other Water Revenues (474)	9,454	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	8,042	23,712	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	7,020	447	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
Total Source of Supply Expenses	15,062	24,159	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0	0	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	75,715	34,546	17
Pumping Labor and Expenses (624)	379	234	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	713	8,704	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	6	0	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	2,526	0	25
Total Pumping Expenses	79,339	43,484	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0	0	26
Chemicals (641)	8,717	2,988	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)	47,353	27,277	28
Miscellaneous Expenses (643)	0	0	29
Rents (644)	0	0	30
Maintenance Supervision and Engineering (650)	0	0	31
Maintenance of Structures and Improvements (651)	0	0	32
Maintenance of Water Treatment Equipment (652)	2,855	2,012	33
Total Water Treatment Expenses	58,925	32,277	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	6,066	23,712	34
Storage Facilities Expenses (661)	1,071	316	35
Transmission and Distribution Lines Expenses (662)	29,448	26,116	36
Meter Expenses (663)	399	85	37
Customer Installations Expenses (664)	0	0	38
Miscellaneous Expenses (665)	5,171	3,489	39
Rents (666)	0	0	40
Maintenance Supervision and Engineering (670)	309	340	41
Maintenance of Structures and Improvements (671)	0	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	0	0	43
Maintenance of Transmission and Distribution Mains (673)	9,423	421	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	14,464	2,199	46
Maintenance of Meters (676)	14,871	911	47
Maintenance of Hydrants (677)	7,056	2,098	48
Maintenance of Miscellaneous Plant (678)	12,752	2,256	49
Total Transmission and Distribution Expenses	101,030	61,943	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	4,886	23,712	50
Meter Reading Labor (902)	8,845	2,341	51
Customer Records and Collection Expenses (903)	13,543	4,483	52
Uncollectible Accounts (904)	0	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	0	54
Total Customer Accounts Expenses	27,274	30,536	
SALES EXPENSES			
Sales Expenses (910)	0	0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	3,541	122	56
Office Supplies and Expenses (921)	5,930	2,748	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	42,506	57,010	59
Property Insurance (924)	5,317	0	60
Injuries and Damages (925)	7,333	0	61
Employee Pensions and Benefits (926)	60,740	21,535	62
Regulatory Commission Expenses (928)	0	0	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	3,270	191	65
Rents (931)	315	0	66
Maintenance of General Plant (932)	817	2,522	67
Total Administrative and General Expenses	129,769	84,128	
Total Operation and Maintenance Expenses	411,399	276,527	

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		70,000	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50%	(7,413)	(3,103)	2
Net property tax equivalent		77,413	3,103	
Social Security			0	3
PSC Remainder Assessment		1,049	0	4
Other (specify): NONE			0	5
Total tax expense		78,462	3,103	

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			Fond du Lac				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.198972				3
County tax rate	mills		5.494421				4
Local tax rate	mills		8.042785				5
School tax rate	mills		11.117438				6
Voc. school tax rate	mills		1.551760				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.405376				10
Less: state credit	mills		1.739754				11
Net tax rate	mills		24.665622				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.042785				14
Combined School Tax Rate	mills		12.669198				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.711983				17
Total Tax Rate	mills		26.405376				18
Ratio of Local and School Tax to Total	dec.		0.784385				19
Total tax net of state credit	mills		24.665622				20
Net Local and School Tax Rate	mills		19.347346				21
Utility Plant, Jan. 1	\$	8,795,677	8,795,677				22
Materials & Supplies	\$	13,024	13,024				23
Subtotal	\$	8,808,701	8,808,701				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	8,808,701	8,808,701				26
Assessment Ratio	dec.		0.882591				27
Assessed Value	\$	7,774,480	7,774,480				28
Net Local & School Rate	mills		19.347346				29
Tax Equiv. Computed for Current Year	\$	150,416	150,416				30
Tax Equivalent per 1994 PSC Report	\$	148,214					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	70,000					32 33
Tax equiv. for current year (see note 6)	\$	70,000					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	61,974	475	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	61,974	475	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	126,853	5,987	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	126,853	5,987	
PUMPING PLANT			
Land and Land Rights (320)	89,618	0	12
Structures and Improvements (321)	158,864	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	466,249	23,004	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	714,731	23,004	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	34,437	0	22
Water Treatment Equipment (332)	371,578	0	23
Total Water Treatment Plant	406,015	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)			62,449	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	62,449	
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)			132,840	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	132,840	
PUMPING PLANT				
Land and Land Rights (320)			89,618	12
Structures and Improvements (321)			158,864	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(47,811)	441,442	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	(47,811)	689,924	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			34,437	22
Water Treatment Equipment (332)			371,578	23
Total Water Treatment Plant	0	0	406,015	

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)	20,238	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	1,178,537	0	26
Transmission and Distribution Mains (343)	3,821,393	292,995	27
Fire Mains (344)	0	0	28
Services (345)	1,047,710	74,093	29
Meters (346)	270,810	13,858	30
Hydrants (348)	559,805	21,023	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	6,898,493	401,969	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	0	0	35
Computer Equipment (391.1)	10,581	0	36
Transportation Equipment (392)	23,201	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	4,685	0	39
Laboratory Equipment (395)	399	0	40
Power Operated Equipment (396)	2,330	0	41
Communication Equipment (397)	228,938	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	270,134	0	
Total utility plant in service directly assignable	8,478,200	431,435	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	8,478,200	431,435	

**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)			20,238 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,178,537 26
Transmission and Distribution Mains (343)	13,632		4,100,756 27
Fire Mains (344)			0 28
Services (345)	3,761		1,118,042 29
Meters (346)	15,110		269,558 30
Hydrants (348)	508		580,320 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	33,011	0	7,267,451
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)			10,581 36
Transportation Equipment (392)			23,201 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			4,685 39
Laboratory Equipment (395)			399 40
Power Operated Equipment (396)			2,330 41
Communication Equipment (397)		47,811	276,749 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	47,811	317,945
Total utility plant in service directly assignable	33,011	0	8,876,624
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	33,011	0	8,876,624

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

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)	73,780	2.90%	3,911	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	73,780		3,911	
PUMPING PLANT				
Structures and Improvements (321)	127,561	3.20%	5,083	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	295,889	4.40%	19,490	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	423,450		24,573	
WATER TREATMENT PLANT				
Structures and Improvements (331)	19,695	3.20%	1,102	16
Water Treatment Equipment (332)	272,386	3.20%	11,891	17
Total Water Treatment Plant	292,081		12,993	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	107,401	1.90%	22,027	19
Transmission and Distribution Mains (343)	755,914	1.30%	58,765	20
Fire Mains (344)	0			21
Services (345)	315,340	2.90%	32,423	22
Meters (346)	144,347	5.50%	14,825	23
Hydrants (348)	220,977	2.20%	12,767	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					77,691	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	77,691	
321					132,644	8
322					0	9
323					0	10
324					0	11
325				(26,210)	289,169	12
326					0	13
327					0	14
328					0	15
	0	0	0	(26,210)	421,813	
331					20,797	16
332					284,277	17
	0	0	0	0	305,074	
341					0	18
342					129,428	19
343	13,632				801,047	20
344					0	21
345	3,761				344,002	22
346	15,110				144,062	23
348	508				233,236	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)	0			25
Total Transmission and Distribution Plant	1,543,979		140,807	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	0			27
Computer Equipment (391.1)	1,176	26.70%	2,821	28
Transportation Equipment (392)	1,286	13.30%	3,085	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	2,436	5.80%	273	31
Laboratory Equipment (395)	10	5.80%	23	32
Power Operated Equipment (396)	73	7.50%	175	33
Communication Equipment (397)	79,258	9.20%	23,098	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	84,239		29,475	
Total accum. prov. directly assignable	2,417,529		211,759	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	2,417,529		211,759	

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					0 25
	<u>33,011</u>	0	0	0	<u>1,651,775</u>
390					0 26
391					0 27
391.1					3,997 28
392					4,371 29
393					0 30
394					2,709 31
395					33 32
396					248 33
397				26,210	128,566 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	26,210	139,924
	<u>33,011</u>	0	0	0	<u>2,596,277</u>
					0 38
	<u>33,011</u>	0	0	0	<u>2,596,277</u>

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)	0		20
Fire Mains (344)	0		21
Services (345)	0		22
Meters (346)	0		23
Hydrants (348)	0		24

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					0 20
344					0 21
345					0 22
346					0 23
348					0 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	0		0
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	0		0
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	0		0

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	0
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	0
					0 38
	0	0	0	0	0

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			32,493	32,493	1
February			32,386	32,386	2
March			37,308	37,308	3
April			32,501	32,501	4
May			30,663	30,663	5
June			29,780	29,780	6
July			27,578	27,578	7
August			27,890	27,890	8
September			27,756	27,756	9
October			31,900	31,900	10
November			28,060	28,060	11
December			25,621	25,621	12
Total annual pumpage	0	0	363,936	363,936	
Less: Water sold				300,775	13
Volume pumped but not sold				63,161	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				5,854	16
Volume related to equipment/system malfunction				5,299	17
Non-utility volume NOT included in water sales				296	18
Total volume not sold but accounted for				11,449	19
Volume pumped but unaccounted for				51,712	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.)				1,895	24
Date of maximum: 4/23/2006					25
Cause of maximum:					26
UNKNOWN					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				504	27
Date of minimum: 12/24/2006					28
Total KWH used for pumping for the year				822,400	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)	
DEEP WELL	5	353	8	860,000	Yes	1
DEEP WELL	6	185	16	700,000	Yes	2
DEEP WELL	8	639	12	860,000	Yes	3
DEEP WELL	9	320	24	860,000	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	#6	#8	BACKWASH	1
Location	BERLIN ROAD	PACIFIC ST	FENTON ST.	2
Purpose	B	B	S	3
Destination	D	D	T	4
Pump Manufacturer	F.M.	GOULDS	F.M.	5
Year Installed	1946	2002	1948	6
Type	CENTRIFUGAL	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	370	700	2,400	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	U.S.	F.M.	9 10
Year Installed	2001	1999	1948	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	60	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HP #1	HP #2	LOWLIFT	14
Location	FENTON ST.	FENTON ST.	FENTON ST.	15
Purpose	B	S	B	16
Destination	D	D	T	17
Pump Manufacturer	FAIRBANKS-MORSE	FAIRBANKS - MORSE	AURORA	18
Year Installed	1983	1951	1998	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	670	500	560	21
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	FAIRBANKS - MORSE	MARATHON	22 23
Year Installed	1983	1951	1998	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	40	10	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	WELL #5	WELL #6	WELL #8	1
Location	FENTON ST.	BERLIN ROAD	PACIFIC ST	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	GOULDS	U.S ELECTRIC	GOULDS	5
Year Installed	2006	1979	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	560	560	640	8
Pump Motor or Standby Engine Mfr	U S	U.S. ELECTRIC	U.S. ELECTRIC	9 10
Year Installed	1983	1996	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	30	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #9			14
Location	W. FDL ST.			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	GOULDS			18
Year Installed	2006			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	580			21
Pump Motor or Standby Engine Mfr	U.S. MOTORS			22 23
Year Installed	1995			24
Type	ELECTRIC			25
Horsepower	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	#5 - FENTON FILTER HSE.	#6 - BERLIN RD.	#8 - PACIFIC ST.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1941	1946	1966	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	14	7	8	6
Total capacity in gallons (actual)	31,400	29,000	38,300	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)		BOOSTER STATION	BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)		NONE	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.5300	0.8600	12
Is a corrosion control chemical used (yes, no)?	Y	N	N	13
Is water fluoridated (yes, no)?		Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#9 - W FDL ST.	BEIER RD.	FENTON PLT	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET	R	3
Year constructed		2004	1930	4
Primary material (earthen, steel, concrete, other)		STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)		195	12	6
Total capacity in gallons (actual)		500,000	10,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.8600			12
Is a corrosion control chemical used (yes, no)?	N		N	13
Is water fluoridated (yes, no)?	Y			14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	FENTON PLT.	THOMAS ST.		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		4
Year constructed	1930	1949		5
				6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		7
				8
Elevation difference in feet (See Headnote 3.)	10	195		9
				10
Total capacity in gallons (actual)	103,600	300,000		11
				12
WATER TREATMENT PLANT				12
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			13
				14
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION			15
				16
				17
Filters, type (gravity, pressure, other, none)	NONE			18
				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.8600			20
				21
				22
Is a corrosion control chemical used (yes, no)?	N			23
				24
Is water fluoridated (yes, no)?	Y			25
				25

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	1.500	936	0	0	0	936	1
M	D	2.000	2,964	0	0	0	2,964	2
M	D	4.000	14,555	0	0	0	14,555	3
P	D	4.000	0	31			31	4
M	D	6.000	117,165	0	4,044	0	113,121	5
P	D	6.000	11,846	90	0	0	11,936	6
M	D	8.000	10,772	0	0	0	10,772	7
P	D	8.000	1,751	157	0	0	1,908	8
M	D	10.000	40,785	0	0	0	40,785	9
P	D	10.000	7,820	126	0	0	7,946	10
M	D	12.000	5,167	0	0	0	5,167	11
P	D	12.000	4,056	4,056	0	0	8,112	12
Total Within Municipality			217,817	4,460	4,044	0	218,233	
Total Utility			217,817	4,460	4,044	0	218,233	

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)
P	1.000		1,806			1,806	1
M	1.500	67,834	0	1,953	0	65,881	2
P	1.500	10,478	12	0	0	10,490	3
M	2.000	1,673	0	18	0	1,655	4
P	2.000	550	0	0	0	550	5
M	3.000	70	0	35	0	35	6
M	4.000	452	0	14	0	438	7
P	6.000	119	0	10	0	109	8
M	6.000	786	0	0	0	786	9
P	8.000	59	0	0	0	59	10
M	8.000	308	0	0	0	308	11
M	10.000	187	0	0	0	187	12
Total Utility		82,516	1,818	2,030	0	82,304	0

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,715	275	212	0	2,778	202	1
0.750	6	0	0	0	6	0	2
1.000	67	2	1	0	68	0	3
1.500	48	0	0	0	48	0	4
2.000	52	1	0	0	53	0	5
3.000	6	0	0	0	6	0	6
4.000	9	0	0	0	9	0	7
Total:	2,903	278	213	0	2,968	202	

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	2,356	195	9	18	0	200	2,778	1
0.750	3	2	1	0	0	0	6	2
1.000	14	47	4	3	0	0	68	3
1.500	1	42	4	1	0	0	48	4
2.000	0	35	9	9	0	0	53	5
3.000	0	1	2	3	0	0	6	6
4.000	0	5	2	2	0	0	9	7
Total:	2,374	327	31	36	0	200	2,968	

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	367	11	8		370	2
Total Fire Hydrants	367	11	8	0	370	
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: 370
 Number of distribution system valves end of year: 517
 Number of distribution valves operated during year:

WATER OPERATING SECTION FOOTNOTES

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.

Outside Service Employed (923) decreased 25% from 2005 to 2006. Consulting services were needed less during the second year of operating the water utility.

Maintenance Supervision and Engineering (610) decreased 66% from 2005 to 2006. Professional services were used considerably less during the utility's second year of operations.

Fuel or Power Purchased for Pumping (623) increased 219% from 2005 to 2006. The City of Ripon operated the utility for only 5 months in 2005.

Supervision (910) decreased 21% from 2005 to 2006. Professional services were used considerably less during the utility's second year of operations.

Maintenance of Meters (676) increased 1632% from 2005 to 2006. The City of Ripon operated the utility for only 5 months in 2005, and little work was performed on meters during that time.

Maintenance of Services (675) increased 658% from 2005 to 2006. The City of Ripon operated the utility for only 5 months in 2005.

Employee Pensions and Benefits (926) increased 282% from 2005 to 2006. The City of Ripon operated the utility for only 5 months in 2005.

Operation Labor and Expenses (642) increased 174% from 2005 to 2006. The City of Ripon operated the utility for only 5 months in 2005.

Maintenance of Miscellaneous Plant (678) increased 565% from 2005 to 2006. The City of Ripon operated the utility for only 5 months in 2005.

Operation Supervision and Engineering (660) decreased 26% from 2005 to 2006. Professional services were used considerably less during the utility's second year of operations.

Taxes (Acct. 408 - Water) (Page W-06)

Explain zero value(s) for PSC Remainder Assessment and/or Social Security.

Social security taxes are distributed to utility departments and functions on a basis related to payroll.

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

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

The City of Ripon authorized a reduced Payment in Lieu of Taxes in the amount of \$70,000.

WATER OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

Electric Pumping Equipment (325) in the amount of \$47,811 was reclassified to Communication Equipment (397).

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

If Adjustments for any account are nonzero, please explain.

Electric Pumping Equipment (325) was reclassified to Communication Equipment (397). The related accumulated depreciation in the amount of \$26,210 was also transferred.

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.

Water mains added during the year of 4,460 were financed by the water utility.

Water Services (Page W-22)

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

Utility-owned services not in use at year end is zero.

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, station meters are being maintained to ensure reasonable accuracy, and the accuracy shall be checked once every two years.
