



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, 2007

**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:**

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**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

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**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) 617 - 2498

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

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**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

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

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## IDENTIFICATION AND OWNERSHIP

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

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**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) 617 - 2498

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

**Date of most recent audit report:** 8/7/2007

**Period covered by most recent audit:** 12/31/06

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

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**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

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**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

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**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

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**Name of utility commission/committee:** GLEN SIMONSON

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,800,232	1,911,218	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,212,512	1,741,142	2
Depreciation Expense (403)	129,230	111,278	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	172,396	163,600	5
<b>Total Operating Expenses</b>	<b>2,514,138</b>	<b>2,016,020</b>	
<b>Net Operating Income</b>	<b>286,094</b>	<b>(104,802)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>286,094</b>	<b>(104,802)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	285	375	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	38,453	49,378	10
Miscellaneous Nonoperating Income (421)	232,875	466,382	11
<b>Total Other Income</b>	<b>271,613</b>	<b>516,135</b>	
<b>Total Income</b>	<b>557,707</b>	<b>411,333</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(57,867)	(57,867)	12
Other Income Deductions (426)	111,676	109,948	13
<b>Total Miscellaneous Income Deductions</b>	<b>53,809</b>	<b>52,081</b>	
<b>Income Before Interest Charges</b>	<b>503,898</b>	<b>359,252</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	84,414	89,635	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
<b>Total Interest Charges</b>	<b>89,422</b>	<b>94,643</b>	
<b>Net Income</b>	<b>414,476</b>	<b>264,609</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,592,986	7,328,377	20
Balance Transferred from Income (433)	414,476	264,609	21
Miscellaneous Credits to Surplus (434)	3,890	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>8,011,352</b>	<b>7,592,986</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	2,800,232		2,800,232	1
<b>Total (Acct. 400):</b>	<b>2,800,232</b>	<b>0</b>	<b>2,800,232</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,212,512		2,212,512	2
<b>Total (Acct. 401-402):</b>	<b>2,212,512</b>	<b>0</b>	<b>2,212,512</b>	
<b>Depreciation Expense (403):</b>				
Derived	129,230		129,230	3
<b>Total (Acct. 403):</b>	<b>129,230</b>	<b>0</b>	<b>129,230</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	172,396		172,396	5
<b>Total (Acct. 408):</b>	<b>172,396</b>	<b>0</b>	<b>172,396</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>286,094</b>	<b>0</b>	<b>286,094</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	285		285	8
<b>Total (Acct. 415-416):</b>	<b>285</b>	<b>0</b>	<b>285</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST INCOME	38,453	0	38,453 11
<b>Total (Acct. 419):</b>	<b>38,453</b>	<b>0</b>	<b>38,453</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		90,748	90,748 12
TAX LEVY	1,062	0	1,062 13
IMPACT FEES	0	16,235	16,235 14
TRANSFER FROM MUNICIPALITY	124,830	0	124,830 15
<b>Total (Acct. 421):</b>	<b>125,892</b>	<b>106,983</b>	<b>232,875</b>
<b>TOTAL OTHER INCOME:</b>	<b>164,630</b>	<b>106,983</b>	<b>271,613</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(57,867)		(57,867) 16
NONE	0	0	0 17
<b>Total (Acct. 425):</b>	<b>(57,867)</b>	<b>0</b>	<b>(57,867)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		111,676	111,676 18
NONE	0	0	0 19
<b>Total (Acct. 426):</b>	<b>0</b>	<b>111,676</b>	<b>111,676</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(57,867)</b>	<b>111,676</b>	<b>53,809</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	84,414		84,414 20
<b>Total (Acct. 427):</b>	<b>84,414</b>	<b>0</b>	<b>84,414</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT EXPENSE	5,008		5,008 21
<b>Total (Acct. 428):</b>	<b>5,008</b>	<b>0</b>	<b>5,008</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 22
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 23
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 24
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>89,422</b>	<b>0</b>	<b>89,422</b>
<b>NET INCOME:</b>	<b>419,169</b>	<b>(4,693)</b>	<b>414,476</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	712,469	6,880,517	7,592,986 26
<b>Total (Acct. 216):</b>	<b>712,469</b>	<b>6,880,517</b>	<b>7,592,986</b>
<b>Balance Transferred from Income (433):</b>			
Derived	419,169	(4,693)	414,476 27
<b>Total (Acct. 433):</b>	<b>419,169</b>	<b>(4,693)</b>	<b>414,476</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
PRIOR PERIOD AUDIT ADJUSTMENT	3,890	0	3,890 28
<b>Total (Acct. 434):</b>	<b>3,890</b>	<b>0</b>	<b>3,890</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE		0	0 29
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 30
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,135,528</b>	<b>6,875,824</b>	<b>8,011,352</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	285				285	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>285</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>285</b>	

**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	2,800,232	0	0	0	2,800,232	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	826				826	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,799,406</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,799,406</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	192,398		192,398	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>192,398</b>	<b>0</b>	<b>192,398</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	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)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	14,275,164	14,081,783	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,606,379	2,376,104	2
<b>Net Utility Plant</b>	<b>11,668,785</b>	<b>11,705,679</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,489,281	1,600,868	6
Special Funds (125)	456,704	339,409	7
<b>Total Other Property and Investments</b>	<b>1,945,985</b>	<b>1,940,277</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	752,537	709,668	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	366,640	195,365	11
Other Accounts Receivable (143)	6,867	93,629	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,561,369	2,165,758	14
Materials and Supplies (150)	34,536	37,655	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>4,721,949</b>	<b>3,202,075</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	24,166	27,244	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>24,166</b>	<b>27,244</b>	
<b>Total Assets and Other Debits</b>	<b>18,360,885</b>	<b>16,875,275</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,713,401	1,819,934	21
Appropriated Earned Surplus (215)	259,168	259,168	22
Unappropriated Earned Surplus (216)	8,011,352	7,592,986	23
<b>Total Proprietary Capital</b>	<b>9,983,921</b>	<b>9,672,088</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	2,587,717	2,791,026	26
<b>Total Long-Term Debt</b>	<b>2,587,717</b>	<b>2,791,026</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	161,513	372,331	28
Payables to Municipality (233)	3,764,212	2,090,464	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	33,527	34,170	32
Other Current and Accrued Liabilities (238)	901,883	930,015	33
<b>Total Current and Accrued Liabilities</b>	<b>4,861,135</b>	<b>3,426,980</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	928,112	985,181	36
<b>Total Deferred Credits</b>	<b>928,112</b>	<b>985,181</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>18,360,885</b>	<b>16,875,275</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	14,081,783	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,649,894	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	8,455,526	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)	169,744				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>14,275,164</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	990,461	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	1,615,918	0	0	0	13
<b>Total Accumulated Provision</b>	<b>2,606,379</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>11,668,785</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	871,862				<b>871,862</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	129,230				<b>129,230</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	21,629				<b>21,629</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>150,859</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>150,859</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	32,260				<b>32,260</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>32,260</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,260</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>990,461</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>990,461</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	1,504,242				<b>1,504,242</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	111,676				<b>111,676</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>111,676</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>111,676</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>1,615,918</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,615,918</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
<b>Other (specify):</b>					
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
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	10
 <b>Net Nonutility Property</b>	 <b>0</b>	 <b>0</b>	 <b>0</b>	 <b>0</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	34,536	37,655 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>34,536</b>	<b>37,655</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2001 NOTE ISSUANCE COSTS	291	428	1,163	1
2003 NOTE ISSUANCE COSTS	603	428	3,616	2
2004 LOSS ON ADVANCED REFUNDING	1,779	428	3,557	3
2004A NOTE ISSUANCE COSTS	1,845	428	12,918	4
2004B NOTE ISSUANCE COSTS	491	428	981	5
2007 NOTE ISSUANCE COSTS	0	428	1,931	6
<b>Total</b>			<b>24,166</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				7
<b>Total</b>			<b>0</b>	

**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
<b>Changes during year (explain):</b>		
TRANSFER TO MUNICIPALITY	(106,533)	2
<b>Balance end of year</b>	<u><u>1,713,401</u></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.

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<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
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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)	
<b>Other Long-Term Debt (224)</b>					
GO PROMISSORY NOTE	06/01/2003	06/01/2012	4.00%	398,325	<b>1</b>
GO PROMISSORY NOTE	12/01/2004	02/01/2014	3.10%	1,811,982	<b>2</b>
GO PROMISSORY NOTE	07/05/2007	07/05/2017	3.90%	102,600	<b>3</b>
GO PROMISSORY NOTE REFUND 1999 ISSUE	12/01/2004	02/01/2009	2.30%	156,010	<b>4</b>
GO PROMISSORY NOTE	05/09/2001	05/01/2011	4.35%	118,800	<b>5</b>
<b>Total for Account 224</b>				<b><u>2,587,717</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	172,396	2
Charged electric department expense		3
Charged sewer department expense	4,060	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>176,456</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	157,903	6
Social Security taxes	15,947	7
PSC Remainder Assessment	2,606	8
<b>Other (explain):</b>		
NONE	0	9
<b>Total payments and other debits</b>	<b>176,456</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
\$775,000 PROMISSORY NOTE	0			0	3
\$835,000 PROMISSORY NOTE 2003	4,594	12,781	13,181	4,194	4
\$665,000 PROMISSORY NOTE 1999	(1)	4,130	2,454	1,675	5
\$255,600 PROMISSORY NOTE 2001	1,081	5,781	5,957	905	6
\$380,000 PROMISSORY NOTE 2004B	2,222		2,222	0	7
\$2,270,840 PROMISSORY NOTE 2004A	26,274	59,730	61,243	24,761	8
\$102,600 PROMISSORY NOTE 2007		1,992		1,992	9
<b>Subtotal</b>	<b>34,170</b>	<b>84,414</b>	<b>85,057</b>	<b>33,527</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	10
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>34,170</b>	<b>84,414</b>	<b>85,057</b>	<b>33,527</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESMENTS	1,489,281	2
<b>Total (Acct. 124):</b>	<b>1,489,281</b>	
<b>Special Funds (125):</b>		
DEBT SERVICE	456,704	3
<b>Total (Acct. 125):</b>	<b>456,704</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	366,640	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>366,640</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
LEDGEVIEW TAX ROLL	2,546	11
LEDGEVIEW FIRE PROTECTION	4,321	12
<b>Total (Acct. 143):</b>	<b>6,867</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM TAX ROLL	330,900	13
DUE FROM VILLAGE	3,230,469	14
<b>Total (Acct. 145):</b>	<b>3,561,369</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		17
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO SEWER FUND	3,105,161	18
RECYCLING FEES PAYABLE	659,019	19
DUE TO STORM WATER FUND	32	20
<b>Total (Acct. 233):</b>	<b>3,764,212</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	925,875	21
DEFERRED REVENUE	2,237	22
<b>Total (Acct. 253):</b>	<b>928,112</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	5,635,294	0	0	0	5,635,294	1
Materials and Supplies	36,095	0	0	0	36,095	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	931,161	0	0	0	931,161	4
Customer Advances for Construction					0	5
Regulatory Liability	954,808	0	0	0	954,808	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>3,785,420</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,785,420</b>	
Net Operating Income	286,094	0	0	0	286,094	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.56%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.56%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	983,742	0	0	0	983,742	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	57,867	0	0	0	57,867	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>925,875</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>925,875</b>	

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## FINANCIAL SECTION FOOTNOTES

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

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

Done

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	2,754,508	1,875,499	1
<b>Total Sales of Water</b>	<b>2,754,508</b>	<b>1,875,499</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	19,853	15,461	2
Miscellaneous Service Revenues (471)	939	519	3
Rents from Water Property (472)	2,650	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	22,282	19,739	6
<b>Total Other Operating Revenues</b>	<b>45,724</b>	<b>35,719</b>	
<b>Total Operating Revenues</b>	<b>2,800,232</b>	<b>1,911,218</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	1,652,426	7,112	7
Pumping Expenses (620-625)	117,410	157,993	8
Water Treatment Expenses (630-635)	17,545	32,672	9
Transmission and Distribution Expenses (640-655)	153,716	161,795	10
Customer Accounts Expenses (901-904)	31,089	42,677	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	240,326	1,338,893	13
<b>Total Operation and Maintenance Expenses</b>	<b>2,212,512</b>	<b>1,741,142</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	129,230	111,278	14
Amortization Expense (404-407)		0	15
Taxes (408)	172,396	163,600	16
<b>Total Other Operating Expenses</b>	<b>301,626</b>	<b>274,878</b>	
<b>Total Operating Expenses</b>	<b>2,514,138</b>	<b>2,016,020</b>	
<b>NET OPERATING INCOME</b>	<b>286,094</b>	<b>(104,802)</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	10	930	5,980	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>10</b>	<b>930</b>	<b>5,980</b>	
Metered Sales to General Customers (461)				
Residential	3,700	221,643	1,369,414	4
Commercial	588	171,278	824,012	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,288</b>	<b>392,921</b>	<b>2,193,426</b>	
Private Fire Protection Service (462)	58		19,348	7
Public Fire Protection Service (463)	4,246		526,564	8
Other Sales to Public Authorities (464)	11	1,180	9,190	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 <b>Total Sales of Water</b>	 <b>8,613</b>	 <b>395,031</b>	 <b>2,754,508</b>	

**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
<b>Total</b>		<u>0</u>	<u>0</u>	

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	526,564	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>526,564</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	19,853	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>19,853</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS	939	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>939</b>	
<b>Rents from Water Property (472):</b>		
RENT	2,650	8
<b>Total Rents from Water Property (472)</b>	<b>2,650</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	22,282	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>22,282</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	5,917	6,616	1
Purchased Water (601)	1,646,314	0	2
Operation Supplies and Expenses (602)	195	496	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>1,652,426</b>	<b>7,112</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	0	666	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	113,599	150,868	7
Operation Supplies and Expenses (623)	1,249	446	8
Maintenance of Pumping Plant (625)	2,562	6,013	9
<b>Total Pumping Expenses</b>	<b>117,410</b>	<b>157,993</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	1,885	1,326	10
Chemicals (631)	11,118	26,607	11
Operation Supplies and Expenses (632)	2,197	1,290	12
Maintenance of Water Treatment Plant (635)	2,345	3,449	13
<b>Total Water Treatment Expenses</b>	<b>17,545</b>	<b>32,672</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	81,309	94,583	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	600	629	16
Maintenance of Mains (651)	45,720	49,063	17
Maintenance of Services (652)	4,199	1,275	18
Maintenance of Meters (653)	13,258	14,259	19
Maintenance of Hydrants (654)	8,630	1,986	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>153,716</b>	<b>161,795</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	2,924	7,358	<b>22</b>
Accounting and Collecting Labor (902)	16,874	19,934	<b>23</b>
Supplies and Expenses (903)	10,465	14,522	<b>24</b>
Uncollectible Accounts (904)	826	863	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>31,089</b>	<b>42,677</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	77,294	66,518	<b>27</b>
Office Supplies and Expenses (921)		0	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	10,822	12,283	<b>30</b>
Property Insurance (924)	3,289	2,703	<b>31</b>
Injuries and Damages (925)	16,308	14,834	<b>32</b>
Employee Pensions and Benefits (926)	63,907	79,067	<b>33</b>
Regulatory Commission Expenses (928)	0	351	<b>34</b>
Miscellaneous General Expenses (930)	68,706	1,163,137	<b>35</b>
Transportation Expenses (933)		0	<b>36</b>
Maintenance of General Plant (935)		0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>240,326</b>	<b>1,338,893</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,212,512</b>	<b>1,741,142</b>	

**TAXES (ACCT. 408 - WATER)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		157,903	146,610	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,060	2,999	2
<b>Net property tax equivalent</b>		<b>153,843</b>	<b>143,611</b>	
Social Security		15,947	18,348	3
PSC Remainder Assessment		2,606	1,641	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>172,396</b>	<b>163,600</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.212656				3
County tax rate	mills		5.385538				4
Local tax rate	mills		2.891308				5
School tax rate	mills		10.564791				6
Voc. school tax rate	mills		1.833890				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>20.888183</b>				10
Less: state credit	mills		1.748624				11
<b>Net tax rate</b>	mills		<b>19.139559</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>2.891308</b>				14
<b>Combined School Tax Rate</b>	mills		<b>12.398681</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>15.289989</b>				17
<b>Total Tax Rate</b>	mills		<b>20.888183</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.731992</b>				19
<b>Total tax net of state credit</b>	mills		<b>19.139559</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>14.010010</b>				21
Utility Plant, Jan. 1	\$	14,081,783	14,081,783				22
Materials & Supplies	\$	37,655	37,655				23
<b>Subtotal</b>	\$	<b>14,119,438</b>	<b>14,119,438</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>14,119,438</b>	<b>14,119,438</b>				26
Assessment Ratio	dec.		0.798242				27
<b>Assessed Value</b>	\$	<b>11,270,728</b>	<b>11,270,728</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>14.010010</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>157,903</b>	<b>157,903</b>				30
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>157,903</b>					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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	750		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>750</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	538,911		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>538,911</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>530,985</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	9,590		23
<b>Total Water Treatment Plant</b>	<b>9,590</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			750	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>750</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			538,911	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>538,911</b>	
<b>PUMPING PLANT</b>				
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>530,985</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			9,590	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>9,590</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	9,416		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	2,081,310		26
Transmission and Distribution Mains (343)	1,187,902	16,063	27
Fire Mains (344)	0		28
Services (345)	240,951	582	29
Meters (346)	726,164	9,086	30
Hydrants (348)	155,984	29,678	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>4,401,727</b>	<b>55,409</b>	
<b>GENERAL PLANT</b>			
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	6,050	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
<b>Total General Plant</b>	<b>138,732</b>	<b>6,050</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,620,695</b>	<b>61,459</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>5,620,695</b>	<b>61,459</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			9,416 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			2,081,310 26
Transmission and Distribution Mains (343)	9,750		1,194,215 27
Fire Mains (344)			0 28
Services (345)			241,533 29
Meters (346)	19,510		715,740 30
Hydrants (348)	3,000		182,662 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>32,260</b>	<b>0</b>	<b>4,424,876</b>
<b>GENERAL PLANT</b>			
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)			27,172 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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>144,782</b>
<b>Total utility plant in service directly assignable</b>	<b>32,260</b>	<b>0</b>	<b>5,649,894</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>32,260</b>	<b>0</b>	<b>5,649,894</b>

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	6,262,254	46,781	27
Fire Mains (344)	0		28
Services (345)	1,324,240	43,967	29
Meters (346)	0		30
Hydrants (348)	778,284		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>8,364,778</b>	<b>90,748</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,364,778</b>	<b>90,748</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>8,364,778</b>	<b>90,748</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			6,309,035 27
Fire Mains (344)			0 28
Services (345)			1,368,207 29
Meters (346)			0 30
Hydrants (348)			778,284 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>8,455,526</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>8,455,526</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>8,455,526</b>

### SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			38,655	<b>38,655</b>	1
February			31,983	<b>31,983</b>	2
March			34,321	<b>34,321</b>	3
April			33,996	<b>33,996</b>	4
May			44,298	<b>44,298</b>	5
June			47,007	<b>47,007</b>	6
July	2,263		41,250	<b>43,513</b>	7
August	34,601		11,041	<b>45,642</b>	8
September	37,085		269	<b>37,354</b>	9
October	34,672		159	<b>34,831</b>	10
November	33,030		177	<b>33,207</b>	11
December	35,691			<b>35,691</b>	12
<b>Total annual pumpage</b>	<b>177,342</b>	<b>0</b>	<b>283,156</b>	<b>460,498</b>	
Less: Water sold				395,031	13
Volume pumped but not sold				<b>65,467</b>	14
Volume sold as a percent of volume pumped				<b>86%</b>	15
Volume used for water production, water quality and system maintenance				14,020	16
Volume related to equipment/system malfunction				3,450	17
Non-utility volume NOT included in water sales				1,399	18
Total volume not sold but accounted for				<b>18,869</b>	19
Volume pumped but unaccounted for				<b>46,598</b>	20
Percent of water lost				<b>10%</b>	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,308	24
Date of maximum: 5/30/2007					25
Cause of maximum:					26
Dry Weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				401	27
Date of minimum: 3/27/2007					28
Total KWH used for pumping for the year				1,083,160	29
If water is purchased: Vendor Name: CENTRAL BROWN COUNTY WATER AUTHORITY					30
Point of Delivery: MAINS					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
2828 ALLOUEZ AVENUE	#1	590	12	1,000,000	Yes	<b>1</b>
2284 ALLOUEZ AVENEUE	#2	970	14	1,400,000	Yes	<b>2</b>
1811 ALLOUEZ AVENUE	#3	854	14	1,400,000	Yes	<b>3</b>
3267 KEWAUNEE ROAD	#4	1,130	14	1,400,000	Yes	<b>4</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	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	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.			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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
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
<b>WATER TREATMENT PLANT</b>				<b>8</b>
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	31,172	735	0	0	31,907	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	163,719	25	0	0	163,744	7
A	D	10.000	21,187	0	0	0	21,187	8
M	D	10.000	13,843	0	0	0	13,843	9
P	D	10.000	30,241	724	647	0	30,318	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	14,278	0	0	0	14,278	13
A	D	14.000	3,079	0	0	0	3,079	14
M	D	14.000	8,010	0	0	0	8,010	15
P	D	14.000	365	0	0	0	365	16
<b>Total Within Municipality</b>			<b>377,347</b>	<b>1,484</b>	<b>647</b>	<b>0</b>	<b>378,184</b>	
<b>Total Utility</b>			<b>377,347</b>	<b>1,484</b>	<b>647</b>	<b>0</b>	<b>378,184</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	337	0	0	0	337		1
M	1.000	3,101	0	0	(896)	2,205	190	2
P	1.000		21		896	917		3
P	1.250		1		60	61		4
M	1.250	60	0	0	(60)	0		5
P	1.500				260	260	86	6
M	1.500	317	0	0	(260)	57		7
P	2.000		2		96	98		8
M	2.000	126	0	0	(96)	30	25	9
M	3.000	2	0	0	0	2		10
M	4.000	1	0	0	0	1		11
M	6.000	5	0	0	0	5		12
M	8.000	2	0	0	0	2		13
M	10.000	1	0	0	0	1		14
<b>Total Utility</b>		<b>3,952</b>	<b>24</b>	<b>0</b>	<b>0</b>	<b>3,976</b>	<b>301</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,343	1	266	0	<b>4,078</b>	0	1
1.000	57	8	5	0	<b>60</b>	0	2
1.500	187	10	2	0	<b>195</b>	0	3
2.000	27	2	0	0	<b>29</b>	0	4
3.000	5	0	0	0	<b>5</b>	0	5
4.000	3	0	1	0	<b>2</b>	0	6
<b>Total:</b>	<b>4,622</b>	<b>21</b>	<b>274</b>	<b>0</b>	<b>4,369</b>	<b>0</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,706	297	0	5	1	69	<b>4,078</b>	1
1.000	5	50	0	2	0	3	<b>60</b>	2
1.500	0	186	0	3	0	6	<b>195</b>	3
2.000	0	23	0	1	0	5	<b>29</b>	4
3.000	0	4	0	0	0	1	<b>5</b>	5
4.000	0	2	0	0	0	0	<b>2</b>	6
<b>Total:</b>	<b>3,711</b>	<b>562</b>	<b>0</b>	<b>11</b>	<b>1</b>	<b>84</b>	<b>4,369</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	742	11	5		748	2
<b>Total Fire Hydrants</b>	<b>742</b>	<b>11</b>	<b>5</b>	<b>0</b>	<b>748</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	748
Number of distribution system valves end of year:	1,386
Number of distribution valves operated during year:	604

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## WATER OPERATING SECTION FOOTNOTES

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

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

done

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### 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 631 - The utility began to purchase water from Brown County Water Authority in 2007, thus chemical usage decreased.

Accnt 654 - In 2007 there was multiple hydrants that required maintenance.

Accnt 930 - In 2006 there were payments to the Central Brown County Water Authority in advance of purchased water. It decreased when the Utility started to purchase water in 2007.

Accnt 601 - The Utility began to purchase water from the Central Brown County Water Authority in 2007.

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### Water Mains (Page W-17)

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

1,098 feet of main were financed by levying special assesments, the remaining was financed by the utility.

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### Water Services (Page W-18)

Explain all reported Adjustments.

Reclassified metal services to pipe services

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

6 services were financed directly by customers. 23 services were financed by levying special assessments, and 1 was financed by the Utility.

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### Meters (Page W-19)

If Tested During Year column total is zero, please explain.

All meters have been replaced in the past 3 years. No meters were tested because all meteres are new.

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

The Utility has replaced all meters within the past 3 years, now they will only replace a damaged meter.

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 been turnover in the Water personnel and the station meters should be tested in 2008.

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