



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: PORTAGE WATER UTILITY

Principal Office: P.O. BOX 214  
PORTAGE, WI 53901-0214

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

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**Exact Utility Name:** PORTAGE WATER UTILITY

**Utility Address:** P.O. BOX 214  
PORTAGE, WI 53901-0214

**When was utility organized?** 1/1/1886

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MS MARIE MOE

**Title:** CITY CLERK - CITY OF PORTAGE

**Office Address:**

115 W PLEASANT STREET  
PORTAGE, WI 53901

**Telephone:** (608) 742 - 2176

**Fax Number:** (608) 742 - 8623

**E-mail Address:**

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

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**Name:** CRAIG CORNING

**Title:** CPA

**Office Address:** MILLER, BRUSSELL, EBBEN & GLAESKE LLC

119 WEST CONANT STREET  
P.O. BOX 585  
PORTAGE, WI 53901

**Telephone:** (608) 742 - 2103

**Fax Number:** (608) 742 - 4495

**E-mail Address:** corningc@mbegcpas.com

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

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**Name:** MR KEN JAHN

**Title:** MAYOR - CITY OF PORTAGE

**Office Address:**

115 W PLEASANT STREET  
PORTAGE, WI 53901

**Telephone:** (608) 742 - 2176

**Fax Number:** (608) 742 - 8623

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** CRAIG CORNING

**Title:** CPA

**Office Address:** MILLER, BRUSSELL, EBBEN & GLAESKE LLC

119 WEST CONANT STREET

P.O. BOX 585

PORTAGE, WI 53901

**Telephone:** (608) 742 - 2103

**Fax Number:** (608) 742 - 4495

**E-mail Address:** corningc@mbegcpas.com

**Date of most recent audit report:** 5/1/2007

**Period covered by most recent audit:** DECEMBER 31, 2007

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

---

**Name:** MRS MARIE MOE

**Title:** CITY OF PORTAGE CITY CLERK

**Office Address:**

135 NORTHRIDGE DRIVE

P.O. BOX 214

PORTAGE, WI 53901-0214

**Telephone:** (608) 742 - 2176

**Fax Number:** (608) 742 - 8623

**E-mail Address:**

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**Name of utility commission/committee:** PORTAGE WATER UTILITY COMMISSION

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**Names of members of utility commission/committee:**

MR GARY ALBERTS, COMMISSIONER

MS JO-ANN BALK, COMMISSIONER

MR DAN BRUNT, COMMISSIONER

MR RICK DODD, COMMISSIONER

MS CAROL HEISZ, COMMISSIONER

MR KEN JAHN, COMMISSIONER (MAYOR)

MR MICHAEL OSZMAN, COMMISSIONER

MR FRED RECKLING, COMMISSIONER

MRS ADDIE TAMBOLI, , COMMISSIONER

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**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	1,484,796	1,429,799	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	742,911	615,013	2
Depreciation Expense (403)	345,588	348,032	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	284,385	287,903	5
<b>Total Operating Expenses</b>	<b>1,372,884</b>	<b>1,250,948</b>	
<b>Net Operating Income</b>	<b>111,912</b>	<b>178,851</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>111,912</b>	<b>178,851</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	113	377	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	51,267	38,025	10
Miscellaneous Nonoperating Income (421)	0	81,779	11
<b>Total Other Income</b>	<b>51,380</b>	<b>120,181</b>	
<b>Total Income</b>	<b>163,292</b>	<b>299,032</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(25,456)	(25,456)	12
Other Income Deductions (426)	56,227	55,764	13
<b>Total Miscellaneous Income Deductions</b>	<b>30,771</b>	<b>30,308</b>	
<b>Income Before Interest Charges</b>	<b>132,521</b>	<b>268,724</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	150,267	158,840	14
Amortization of Debt Discount and Expense (428)	1,752	1,645	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>152,019</b>	<b>160,485</b>	
<b>Net Income</b>	<b>(19,498)</b>	<b>108,239</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,143,646	9,035,407	20
Balance Transferred from Income (433)	(19,498)	108,239	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>9,124,148</b>	<b>9,143,646</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	1,484,796		1,484,796	1
<b>Total (Acct. 400):</b>	<b>1,484,796</b>	<b>0</b>	<b>1,484,796</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	742,911		742,911	2
<b>Total (Acct. 401-402):</b>	<b>742,911</b>	<b>0</b>	<b>742,911</b>	
<b>Depreciation Expense (403):</b>				
Derived	345,588		345,588	3
<b>Total (Acct. 403):</b>	<b>345,588</b>	<b>0</b>	<b>345,588</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	284,385		284,385	5
<b>Total (Acct. 408):</b>	<b>284,385</b>	<b>0</b>	<b>284,385</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>111,912</b>	<b>0</b>	<b>111,912</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	113		113	8
<b>Total (Acct. 415-416):</b>	<b>113</b>	<b>0</b>	<b>113</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	51,267	0	51,267 11
<b>Total (Acct. 419):</b>	<b>51,267</b>	<b>0</b>	<b>51,267</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water			0 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER INCOME:</b>	<b>51,380</b>	<b>0</b>	<b>51,380</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(25,456)		(25,456) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(25,456)</b>	<b>0</b>	<b>(25,456)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		56,227	56,227 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>56,227</b>	<b>56,227</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(25,456)</b>	<b>56,227</b>	<b>30,771</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	150,267		150,267 18
<b>Total (Acct. 427):</b>	<b>150,267</b>	<b>0</b>	<b>150,267</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF BOND DISCOUNT	1,752		1,752 19
<b>Total (Acct. 428):</b>	<b>1,752</b>	<b>0</b>	<b>1,752</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 20
<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 21
<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 22
<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 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>152,019</b>	<b>0</b>	<b>152,019</b>
<b>NET INCOME:</b>	<b>36,729</b>	<b>(56,227)</b>	<b>(19,498)</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	6,019,838	3,123,808	9,143,646 24
<b>Total (Acct. 216):</b>	<b>6,019,838</b>	<b>3,123,808</b>	<b>9,143,646</b>
<b>Balance Transferred from Income (433):</b>			
Derived	36,729	(56,227)	(19,498) 25
<b>Total (Acct. 433):</b>	<b>36,729</b>	<b>(56,227)</b>	<b>(19,498)</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<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 28
<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 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>6,056,567</b>	<b>3,067,581</b>	<b>9,124,148</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)	1,131				1,131	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	1,018				1,018	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>1,018</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,018</b>	
<b>Net income (or loss)</b>	<b>113</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>113</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	1,484,796	0	0	0	1,484,796	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,484,796</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,484,796</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	183,618		183,618	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>183,618</b>	<b>0</b>	<b>183,618</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	6	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	16,889,585	16,814,427	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	4,750,729	4,332,401	2
<b>Net Utility Plant</b>	<b>12,138,856</b>	<b>12,482,026</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)	2,144	2,144	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>2,144</b>	<b>2,144</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,358,607	1,270,297	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	129,819	127,133	11
Other Accounts Receivable (143)	102,908	101,054	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	188,340	111,963	14
Materials and Supplies (150)	40,631	39,886	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	1,358	1,965	17
<b>Total Current and Accrued Assets</b>	<b>1,821,663</b>	<b>1,652,298</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	64,787	66,539	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>64,787</b>	<b>66,539</b>	
<b>Total Assets and Other Debits</b>	<b>14,027,450</b>	<b>14,203,007</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)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	9,124,148	9,143,646	23
<b>Total Proprietary Capital</b>	<b>9,124,148</b>	<b>9,143,646</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	3,993,719	4,157,500	24
Advances from Municipality (223)	87,187	88,587	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>4,080,906</b>	<b>4,246,087</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	17	7,599	28
Payables to Municipality (233)	64,854	15,740	29
Customer Deposits (235)			30
Taxes Accrued (236)	264,858	269,060	31
Interest Accrued (237)	36,314	38,432	32
Other Current and Accrued Liabilities (238)	49,065	49,699	33
<b>Total Current and Accrued Liabilities</b>	<b>415,108</b>	<b>380,530</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	407,288	432,744	36
<b>Total Deferred Credits</b>	<b>407,288</b>	<b>432,744</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>14,027,450</b>	<b>14,203,007</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	16,814,427	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)	13,274,582	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,615,003	0	0	0	3
Utility Plant Purchased or Sold (102)	0				4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>16,889,585</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)	4,047,333	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	703,396	0	0	0	13
<b>Total Accumulated Provision</b>	<b>4,750,729</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>12,138,856</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>	3,685,232				<b>3,685,232</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	345,588				<b>345,588</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	19,513				<b>19,513</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>365,101</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>365,101</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	3,000				<b>3,000</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>3,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>4,047,333</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,047,333</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>	647,169				<b>647,169</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	56,227				<b>56,227</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>56,227</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>56,227</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>703,396</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>703,396</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>					
NONE	0			0	2
<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	3
<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	40,631	39,886 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>40,631</b>	<b>39,886</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>				
UNAMORTIZED BOND DISCOUNT - 2002 ISSUE	1,752	428	4,879	1
UNAMORTIZED BOND DISCOUNT - 2004 ISSUE	0	428	59,908	2
<b>Total</b>			<b>64,787</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<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	0
<b>Changes during year (explain):</b>	
NONE	2
<b>Balance end of year</b>	<u><u>0</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.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
GENERAL OBLIGATION NOTES - 2002	04/01/2002	04/01/2012	2.93%	682,500	<b>1</b>
GENERAL OBLIGATION NOTES - 2004/4	04/01/2004	12/01/2013	2.78%	147,500	<b>2</b>
GENERAL OBLIGATION NOTES - 2004/11	11/01/2004	10/01/2024	3.60%	3,060,000	<b>3</b>
WATER SYSTEM REVENUE BONDS	04/25/2007	05/01/2026	2.45%	103,719	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>3,993,719</b>	

**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>Advances (223)</b>					
DUE TO MUNICIPALITY	00/00/0000	00/00/0000	0.00%	87,187	<b>1</b>
<b>Total for Account 223</b>				<b>87,187</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	269,060	1
<b>Accruals:</b>		
Charged water department expense	272,199	2
Charged electric department expense		3
Charged sewer department expense	6,135	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>278,334</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	262,925	6
Social Security taxes	17,597	7
PSC Remainder Assessment	2,014	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>282,536</b>	
<b>Balance end of year</b>	<b>264,858</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>					
2004/4 BOND ISSUE	379	4,305	4,340	344	1
2004/11 BOND ISSUE	29,394	117,575	117,575	29,394	2
2002 BOND ISSUE	8,659	28,387	30,470	6,576	3
<b>Subtotal</b>	<b>38,432</b>	<b>150,267</b>	<b>152,385</b>	<b>36,314</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>38,432</b>	<b>150,267</b>	<b>152,385</b>	<b>36,314</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>		
DEFERRED SPECIAL ASSESSMENTS	2,144	2
<b>Total (Acct. 124):</b>	<b>2,144</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	129,819	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>129,819</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	102,908	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>102,908</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM CITY	188,340	12
<b>Total (Acct. 145):</b>	<b>188,340</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		15
<b>Total (Acct. 183):</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>Payables to Municipality (233):</b>		
PAYABLES TO GENERAL FUND	64,854	16
<b>Total (Acct. 233):</b>	<b>64,854</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	407,288	17
NONE		18
<b>Total (Acct. 253):</b>	<b>407,288</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)	13,237,003	0	0	0	<b>13,237,003</b>	<b>1</b>
Materials and Supplies	40,258	0	0	0	<b>40,258</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	3,866,282	0	0	0	<b>3,866,282</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	420,016	0	0	0	<b>420,016</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>8,990,963</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,990,963</b>	
Net Operating Income	111,912	0	0	0	<b>111,912</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>1.24%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>1.24%</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	432,744	0	0	0	432,744	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	25,456	0	0	0	25,456	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>407,288</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>407,288</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-16)

#### General footnotes

THE INTEREST RATE ON THE ADVANCE FROM THE CITY IS ZERO BECAUSE THE ADVANCE WAS A NON-INTEREST BEARING LOAN.

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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.

ACCOUNT 233 REPRESENTS AMOUNT PAID BY THE CITY FOR THE UTILITY FOR OPERATING EXPENSE THAT IS TO BE PAID BACK TO THE CITY.

ACCOUNT 143 REPRESENTS THE CURRENT PORTION OF RECEIVABLES FOR THE NON-REGULATED SEWER UTILITY THAT THE UTILITY INVOICES AND COLLECTS.

ACCOUNT 145 REPRESENTS AMOUNT DUE TO THE UTILITY FROM THE CITY FOR ITEMS TO BE PAID BACK TO THE UTILITY, EXAMPLES ARE PUBLIC FIRE PROTECTION AND DELINQUENT ACCOUNTS RECEIVABLE PLACED ON THE TAX ROLL.

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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)	1,448,874	1,385,466	1
<b>Total Sales of Water</b>	<b>1,448,874</b>	<b>1,385,466</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	4,249	3,767	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	9,512	9,965	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	22,161	30,601	6
<b>Total Other Operating Revenues</b>	<b>35,922</b>	<b>44,333</b>	
<b>Total Operating Revenues</b>	<b>1,484,796</b>	<b>1,429,799</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	152,225	152,194	8
Water Treatment Expenses (630-635)	305,541	149,280	9
Transmission and Distribution Expenses (640-655)	109,514	107,977	10
Customer Accounts Expenses (901-904)	52,318	43,640	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	123,313	161,922	13
<b>Total Operation and Maintenance Expenses</b>	<b>742,911</b>	<b>615,013</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	345,588	348,032	14
Amortization Expense (404-407)		0	15
Taxes (408)	284,385	287,903	16
<b>Total Other Operating Expenses</b>	<b>629,973</b>	<b>635,935</b>	
<b>Total Operating Expenses</b>	<b>1,372,884</b>	<b>1,250,948</b>	
<b>NET OPERATING INCOME</b>	<b>111,912</b>	<b>178,851</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				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,737	153,225	533,767	4
Commercial	470	87,857	247,929	5
Industrial	34	112,072	197,566	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,241</b>	<b>353,154</b>	<b>979,262</b>	
Private Fire Protection Service (462)	64		39,808	7
Public Fire Protection Service (463)	1		262,412	8
Other Sales to Public Authorities (464)	77	83,371	167,392	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>3,383</b>	<b>436,525</b>	<b>1,448,874</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	262,412	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>262,412</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	4,249	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>4,249</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
CLEAR WATER METERS	9,512	8
<b>Total Rents from Water Property (472)</b>	<b>9,512</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	19,081	10
<b>Other (specify):</b> INSURANCE DIVIDENDS & MISCELLANEOUS	3,080	11
<b>Total Other Water Revenues (474)</b>	<b>22,161</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)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	31,059	28,385	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	118,192	121,076	7
Operation Supplies and Expenses (623)	1,131	1,201	8
Maintenance of Pumping Plant (625)	1,843	1,532	9
<b>Total Pumping Expenses</b>	<b>152,225</b>	<b>152,194</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	30,825	26,799	10
Chemicals (631)	117,261	105,631	11
Operation Supplies and Expenses (632)	8,423	6,831	12
Maintenance of Water Treatment Plant (635)	149,032	10,019	13
<b>Total Water Treatment Expenses</b>	<b>305,541</b>	<b>149,280</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	78,495	74,399	14
Operation Supplies and Expenses (641)	12,393	17,005	15
Maintenance of Distribution Reservoirs and Standpipes (650)		0	16
Maintenance of Mains (651)		0	17
Maintenance of Services (652)		0	18
Maintenance of Meters (653)	2,431	2,701	19
Maintenance of Hydrants (654)		0	20
Maintenance of Other Plant (655)	16,195	13,872	21
<b>Total Transmission and Distribution Expenses</b>	<b>109,514</b>	<b>107,977</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)	3,711	2,860	<b>22</b>
Accounting and Collecting Labor (902)	39,527	33,125	<b>23</b>
Supplies and Expenses (903)	9,080	7,642	<b>24</b>
Uncollectible Accounts (904)		13	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>52,318</b>	<b>43,640</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)		0	<b>27</b>
Office Supplies and Expenses (921)	13,206	12,928	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	13,952	65,026	<b>30</b>
Property Insurance (924)	26,642	27,861	<b>31</b>
Injuries and Damages (925)		0	<b>32</b>
Employee Pensions and Benefits (926)	53,367	45,184	<b>33</b>
Regulatory Commission Expenses (928)		0	<b>34</b>
Miscellaneous General Expenses (930)	6,193	5,688	<b>35</b>
Transportation Expenses (933)	9,953	5,235	<b>36</b>
Maintenance of General Plant (935)		0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>123,313</b>	<b>161,922</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>742,911</b>	<b>615,013</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		270,909	275,237	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,135	6,172	2
<b>Net property tax equivalent</b>		<b>264,774</b>	<b>269,065</b>	
Social Security		17,597	16,535	3
PSC Remainder Assessment		2,014	2,303	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>284,385</b>	<b>287,903</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			Columbia				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.174370				3
County tax rate	mills		4.334700				4
Local tax rate	mills		7.608660				5
School tax rate	mills		8.850750				6
Voc. school tax rate	mills		1.231900				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>22.200380</b>				<b>10</b>
Less: state credit	mills		1.470570				11
<b>Net tax rate</b>	mills		<b>20.729810</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.608660</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.082650</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>17.691310</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.200380</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.796892</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.729810</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.519424</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>16,814,427</b>	16,814,427				22
Materials & Supplies	\$	<b>39,886</b>	39,886				23
<b>Subtotal</b>	\$	<b>16,854,313</b>	<b>16,854,313</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>16,854,313</b>	<b>16,854,313</b>				<b>26</b>
Assessment Ratio	dec.		0.973010				27
<b>Assessed Value</b>	\$	<b>16,399,415</b>	<b>16,399,415</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.519424</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>270,909</b>	<b>270,909</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	141,953					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>270,909</b>					<b>34</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>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)	32,540		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	5,098,176		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	431,329		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>5,562,045</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	14,243		12
Structures and Improvements (321)	52,327		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	396,607		17
Diesel Pumping Equipment (326)	17,400		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	37,394		20
<b>Total Pumping Plant</b>	<b>517,971</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	13,157		21
Structures and Improvements (331)	1,342,449		22
Water Treatment Equipment (332)	1,132,441		23
<b>Total Water Treatment Plant</b>	<b>2,488,047</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)			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)			32,540	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			5,098,176	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			431,329	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>5,562,045</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			14,243	12
Structures and Improvements (321)			52,327	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			396,607	17
Diesel Pumping Equipment (326)			17,400	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			37,394	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>517,971</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			13,157	21
Structures and Improvements (331)			1,342,449	22
Water Treatment Equipment (332)			1,132,441	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,488,047</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)	58,533		24
Structures and Improvements (341)	644,488		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,693,991	28,558	27
Fire Mains (344)	0		28
Services (345)	250,114		29
Meters (346)	746,293	27,862	30
Hydrants (348)	180,272		31
Other Transmission and Distribution Plant (349)	904		32
<b>Total Transmission and Distribution Plant</b>	<b>3,574,595</b>	<b>56,420</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	250		33
Structures and Improvements (390)	166,563		34
Office Furniture and Equipment (391)	60,323		35
Computer Equipment (391.1)	155,794		36
Transportation Equipment (392)	157,022	21,738	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	178,640		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	92,253		41
Communication Equipment (397)	245,921		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>1,056,766</b>	<b>21,738</b>	
<b>Total utility plant in service directly assignable</b>	<b>13,199,424</b>	<b>78,158</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>13,199,424</b>	<b>78,158</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)			58,533 24
Structures and Improvements (341)			644,488 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,722,549 27
Fire Mains (344)			0 28
Services (345)			250,114 29
Meters (346)	3,000		771,155 30
Hydrants (348)			180,272 31
Other Transmission and Distribution Plant (349)			904 32
<b>Total Transmission and Distribution Plant</b>	<b>3,000</b>	<b>0</b>	<b>3,628,015</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			250 33
Structures and Improvements (390)			166,563 34
Office Furniture and Equipment (391)			60,323 35
Computer Equipment (391.1)			155,794 36
Transportation Equipment (392)			178,760 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			178,640 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			92,253 41
Communication Equipment (397)			245,921 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>1,078,504</b>
<b>Total utility plant in service directly assignable</b>	<b>3,000</b>	<b>0</b>	<b>13,274,582</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>3,000</b>	<b>0</b>	<b>13,274,582</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)	249,844		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>249,844</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)			249,844 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>249,844</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)	940,198		26
Transmission and Distribution Mains (343)	1,752,149		27
Fire Mains (344)	289,665		28
Services (345)	64,107		29
Meters (346)	17,132		30
Hydrants (348)	229,386		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>3,292,637</b>	<b>0</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)	72,522		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>72,522</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,615,003</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,615,003</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>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			940,198 26
Transmission and Distribution Mains (343)			1,752,149 27
Fire Mains (344)			289,665 28
Services (345)			64,107 29
Meters (346)			17,132 30
Hydrants (348)			229,386 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>3,292,637</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)			72,522 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>72,522</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>3,615,003</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>3,615,003</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			40,134	<b>40,134</b>	1
February			34,222	<b>34,222</b>	2
March			37,258	<b>37,258</b>	3
April			37,885	<b>37,885</b>	4
May			53,224	<b>53,224</b>	5
June			53,798	<b>53,798</b>	6
July			58,991	<b>58,991</b>	7
August			50,420	<b>50,420</b>	8
September			40,708	<b>40,708</b>	9
October			44,802	<b>44,802</b>	10
November			37,502	<b>37,502</b>	11
December			38,370	<b>38,370</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>527,314</b>	<b>527,314</b>	
Less: Water sold				436,525	13
Volume pumped but not sold				<b>90,789</b>	14
Volume sold as a percent of volume pumped				<b>83%</b>	15
Volume used for water production, water quality and system maintenance				70,537	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>70,537</b>	19
Volume pumped but unaccounted for				<b>20,252</b>	20
Percent of water lost				<b>4%</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.)				2,603	24
Date of maximum: 7/25/2007					25
Cause of maximum:					26
FLUSHING HYDRANTS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				665	27
Date of minimum: 3/27/2007					28
Total KWH used for pumping for the year				911,243	29
If water is purchased: Vendor Name:					30
Point of Delivery:					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>	
582 W SLIFER ST / GRAVEL WELL	WELL 3	125	42	2,001,600	Yes	<b>1</b>
AIRPORT / GRAVEL WELL	WELL 6	145	18	1,512,000	Yes	<b>2</b>
401 E HOWARD ST / GRAVEL WELL	WELL 7	129	18	2,124,000	No	<b>3</b>
135 NORTHRIDGE WELL	WELL 8	165	18	3,024,000	Yes	<b>4</b>
COUNTY HWY 127	WELL 9	273	18	3,759,000	Yes	<b>5</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	BOOSTER PUMP STATION	WELL #3	WELL #6	1
Location	MOHR ROAD	582 W SLIFER ST.	MAEL FIELD AIRPORT	2
Purpose	B	P	P	3
Destination	R	T	T	4
Pump Manufacturer	AURORA	LAYNE & BOWLER	LAYNE & BOWLER	5
Year Installed	1996	1968	1961	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	1,500	1,000	8
Pump Motor or Standby Engine Mfr	MARATHON	US	SIEMANS	9 10
Year Installed	1996	1997	1981	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #7	WELL #8	WELL #9	14
Location	EAST HOWARD ST	135 NORTHRIDGE DR	COUNTY HWY 127	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE	LAYNE	WATER WELL	18
Year Installed	1982	1996	2003	19
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,500	2,150	2,000	21
Pump Motor or Standby Engine Mfr	SIEMANS	US	GE	22 23
Year Installed	1982	1996	2003	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	200	200	200	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	001-HOSPITAL TOWER	003 - NORTH TOWER	004 - INDUSTRIAL TANK	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	1984	1966	1996	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	126	126	160	6
Total capacity in gallons (actual)	500,000	500,000	750,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1600	2.1600	2.1600	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	277	0	0	0	277	1
M	D	3.000	190	0	0	0	190	2
M	D	4.000	29,812	0	0	0	29,812	3
M	D	6.000	92,830	0	0	0	92,830	4
M	T	8.000	118,104	305	0	0	118,409	5
M	S	10.000	13,129	0	0	0	13,129	6
M	S	12.000	34,075	0	0	0	34,075	7
M	S	14.000	14,809	0	0	0	14,809	8
M	S	16.000	3,612	0	0	0	3,612	9
<b>Total Within Municipality</b>			<b>306,838</b>	<b>305</b>	<b>0</b>	<b>0</b>	<b>307,143</b>	
<b>Total Utility</b>			<b>306,838</b>	<b>305</b>	<b>0</b>	<b>0</b>	<b>307,143</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	2,184	0	0	0	2,184		1
M	1.000	1,052	0	0	51	1,103	51	2
M	1.250	26	0	0	0	26		3
M	1.500	48	0	0	0	48		4
M	2.000	105	0	0	0	105		5
M	3.000	6	0	0	0	6		6
M	4.000	42	0	0	0	42		7
M	6.000	39	0	0	0	39		8
M	8.000	12	0	0	0	12		9
M	10.000	1	0	0	0	1		10
M	14.000	1	0	0	0	1		11
<b>Total Utility</b>		<b>3,516</b>	<b>0</b>	<b>0</b>	<b>51</b>	<b>3,567</b>	<b>51</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	3,323	26	20	0	3,329	160	1
1.000	213	16	0	0	229	11	2
1.250	0	0	0	0	0	0	3
1.500	64	0	0	0	64	9	4
2.000	69	0	0	0	69	9	5
3.000	23	0	0	0	23	1	6
4.000	11	1	0	0	12	1	7
6.000	0	0	0	0	0	0	8
<b>Total:</b>	<b>3,703</b>	<b>43</b>	<b>20</b>	<b>0</b>	<b>3,726</b>	<b>191</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	2,751	293	9	24	0	252	3,329	1
1.000	48	125	5	21	0	30	229	2
1.250	0	0	0	0	0	0	0	3
1.500	0	38	2	10	0	14	64	4
2.000	0	30	14	16	0	9	69	5
3.000	0	7	1	11	0	4	23	6
4.000	0	3	6	3	0	0	12	7
6.000	0	0	0	0	0	0	0	8
<b>Total:</b>	<b>2,799</b>	<b>496</b>	<b>37</b>	<b>85</b>	<b>0</b>	<b>309</b>	<b>3,726</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	468				468	2
<b>Total Fire Hydrants</b>	<b>468</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>468</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: 468

Number of distribution system valves end of year: 622

Number of distribution valves operated during year:

## WATER OPERATING SECTION FOOTNOTES

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

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

ACCOUNT 474 IS THE ACCOUNT WHERE THE RETURN ON METERS IS CHARGED WHICH IS BASED ON THE AVERAGE INVESTMENT OF METERS AND A 10% RATE OF RETURN.

### 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.**

ACCOUNT 923 IS DOWN FROM PREVIOUS YEAR DUE TO ATTORNEY AND ENGINEERING BILLS, AMOUNTS ARE DOWN DUE TO CONSTRUCTION BEING DOWN.  
ACCOUNT 635 IS UP FROM PREVIOUS YEAR DUE TO COSTS ASSOCIATED WITH THE ABONDMENT OF A WELL DURING 2007 WHICH THE UTILITY RECEIVED FINANCING THRU DEBT ISSUED ON 4/25/2007.

### 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.**

THIS WAS FINANCED BY THE UTILITY AND IS NEW CONSTRUCTION.

### Water Services (Page W-18)

**Explain all reported Adjustments.**

THIS IS AN ADJUSTMENT BY THE UTILITY MANAGER TO CORRECT THE AMOUNTS PER INSPECTION OF UTILITY RECORDS.

### Meters (Page W-19)

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

THE PROGRAM SUFFERED DURING 2007 WHILE THE WATER UTILITY WAS SHORT 1 SERVICE MAN FOR APPROXIMATELY 9 MONTHS OF THE YEAR. ALSO, APPROXIMATELY 75% OF THE METERS IN THE SYSTEM HAVE "RADIO READS" AND THE DNR RECOGNIZES TESTING IS SUFFICIENT UP TO 20 YEARS.

**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