



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: CITY OF ASHLAND WATER UTILITY

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Principal Office: 601 MAIN STREET WEST  
ASHLAND, WI 54806

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For the Year Ended: DECEMBER 31, 2006

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**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:** CITY OF ASHLAND WATER UTILITY

**Utility Address:** 601 MAIN STREET WEST  
ASHLAND, WI 54806

**When was utility organized?** 1/1/1936

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** BARBARA CLEMENT

**Title:** FINANCE DIRECTOR

**Office Address:**

601 W MAIN ST W  
ASHLAND, WI 54806

**Telephone:** (715) 682 - 7190

**Fax Number:** (715) 682 - 7048

**E-mail Address:**

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

**Name:** BARBARA CLEMENT

**Title:** FINANCE DIRECTOR

**Office Address:**

601 MAIN STREET WEST  
ASHLAND, WI 54806

**Telephone:** (715) 682 - 7190

**Fax Number:** (715) 682 - 7048

**E-mail Address:**

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

**Name:** BRANDON BOYS

**Title:** COMMON COUNCIL PRESIDENT

**Office Address:**

601 MAIN STREET WEST  
ASHLAND, WI 54806

**Telephone:** (715) 682 - 7071

**Fax Number:** (715) 682 - 7048

**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:** JIM MURRAY

**Title:** PARTNER

**Office Address:** VIRCHOW KRAUSE & COMPANY,LLP  
2411 N HILLCREST PARKWAY, SUITE 6  
EAU CLAIRE, WI 54702-1148

**Telephone:** (715) 833 - 1717

**Fax Number:** (715) 836 - 7877

**E-mail Address:** jmurray@virchowkrause.com

**Date of most recent audit report:** 3/3/2005

**Period covered by most recent audit:** 12/31/04

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

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**Name:** EDWARD SINDELAR

**Title:** WATER/WASTEWATER SUPERINTENDENT

**Office Address:**  
1901 KNIGHT RD  
ASHLAND, WI 54806

**Telephone:** (715) 682 - 7194

**Fax Number:** (715) 682 - 7907

**E-mail Address:** esindela@coawi.org

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**Name of utility commission/committee:** COMMON COUNCIL - COMMITTEE OF THE WHOLE

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

- KATHY ALLEN, COUNCIL MEMBER
- CONNIE ANDERSON, COUNCIL MEMBER
- BRANDON BOYS, COUNCIL/COMMITTEE PRESIDENT
- RICHARD DOWD, COUNCIL MEMBER
- MICHAEL HAMM, COUNCIL MEMBER
- JACK HOGLUND, COUNCIL MEMBER
- RODNEY MAIWALD, COUNCIL MEMEBER
- DIANE MORRISON, COUNCIL MEMBER
- ROLAND PETERSON, COUNCIL MEMBER
- RICHARD PUFALL, COUNCIL MEMBER
- MARY REHWALD, COUNCIL MEMBER

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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)	1,653,812	1,665,611	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	827,074	745,178	2
Depreciation Expense (403)	261,061	272,226	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	151,332	150,203	5
<b>Total Operating Expenses</b>	<b>1,239,467</b>	<b>1,167,607</b>	
<b>Net Operating Income</b>	<b>414,345</b>	<b>498,004</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>414,345</b>	<b>498,004</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	2,651	1,500	9
Interest and Dividend Income (419)	45,082	16,601	10
Miscellaneous Nonoperating Income (421)	171,064	16,130	11
<b>Total Other Income</b>	<b>218,797</b>	<b>34,231</b>	
<b>Total Income</b>	<b>633,142</b>	<b>532,235</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(14,399)	(14,399)	12
Other Income Deductions (426)	54,089	52,485	13
<b>Total Miscellaneous Income Deductions</b>	<b>39,690</b>	<b>38,086</b>	
<b>Income Before Interest Charges</b>	<b>593,452</b>	<b>494,149</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	215,415	222,904	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	8,619	10,237	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>224,034</b>	<b>233,141</b>	
<b>Net Income</b>	<b>369,418</b>	<b>261,008</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,014,696	4,753,688	20
Balance Transferred from Income (433)	369,418	261,008	21
Miscellaneous Credits to Surplus (434)	251	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>5,384,365</b>	<b>5,014,696</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	1,653,812		1,653,812	1
<b>Total (Acct. 400):</b>	<b>1,653,812</b>	<b>0</b>	<b>1,653,812</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	827,074		827,074	2
<b>Total (Acct. 401-402):</b>	<b>827,074</b>	<b>0</b>	<b>827,074</b>	
<b>Depreciation Expense (403):</b>				
Derived	261,061		261,061	3
<b>Total (Acct. 403):</b>	<b>261,061</b>	<b>0</b>	<b>261,061</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	151,332		151,332	5
<b>Total (Acct. 408):</b>	<b>151,332</b>	<b>0</b>	<b>151,332</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>414,345</b>	<b>0</b>	<b>414,345</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</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>				
COMMUNICATIONS LEASE ON WATER TOWER	2,651		2,651	10
<b>Total (Acct. 418):</b>	<b>2,651</b>	<b>0</b>	<b>2,651</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>			
POOLED CASH	45,082	0	45,082 11
<b>Total (Acct. 419):</b>	<b>45,082</b>	<b>0</b>	<b>45,082</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	171,064	171,064 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>171,064</b>	<b>171,064</b>
<b>TOTAL OTHER INCOME:</b>	<b>47,733</b>	<b>171,064</b>	<b>218,797</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(14,399)	[REDACTED]	(14,399) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(14,399)</b>	<b>0</b>	<b>(14,399)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	54,089	54,089 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>54,089</b>	<b>54,089</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(14,399)</b>	<b>54,089</b>	<b>39,690</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	215,415	[REDACTED]	215,415 18
<b>Total (Acct. 427):</b>	<b>215,415</b>	<b>0</b>	<b>215,415</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0	[REDACTED]	0 19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	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	8,619	[REDACTED]	8,619 21
<b>Total (Acct. 430):</b>	<b>8,619</b>	<b>0</b>	<b>8,619</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>224,034</b>	<b>0</b>	<b>224,034</b>
<b>NET INCOME:</b>	<b>252,443</b>	<b>116,975</b>	<b>369,418</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	3,165,120	1,849,576	5,014,696 24
<b>Total (Acct. 216):</b>	<b>3,165,120</b>	<b>1,849,576</b>	<b>5,014,696</b>
<b>Balance Transferred from Income (433):</b>			
Derived	252,443	116,975	369,418 25
<b>Total (Acct. 433):</b>	<b>252,443</b>	<b>116,975</b>	<b>369,418</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
INSURANCE	251	0	251 26
<b>Total (Acct. 434):</b>	<b>251</b>	<b>0</b>	<b>251</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>3,417,814</b>	<b>1,966,551</b>	<b>5,384,365</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)	2,421				2,421	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	2,421				2,421	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>2,421</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,421</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,653,812	0	0	0	1,653,812	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>1,653,812</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,653,812</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	267,435	7,685	275,120	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	3,850		3,850	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	8,524		8,524	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	7,685	(7,685)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>287,494</b>	<b>0</b>	<b>287,494</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	7.5	1
Electric		2
Gas		3
Sewer		4

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	14,279,795	14,059,994	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,228,899	2,899,366	2
<b>Net Utility Plant</b>	<b>11,050,896</b>	<b>11,160,628</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>11,050,896</b>	<b>11,160,628</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	642,881	404,856	10
Special Deposits (132-134)	408,686	372,006	11
Working Funds (135)	25	25	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	2,160	2,880	14
Customer Accounts Receivable (142)	103,414	111,376	15
Other Accounts Receivable (143)	10,760	10,898	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	86,119	72,323	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	5,110	2,562	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>1,259,155</b>	<b>976,926</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	160,700	223,272	25
<b>Total Deferred Debits</b>	<b>160,700</b>	<b>223,272</b>	
<b>Total Assets and Other Debits</b>	<b>12,470,751</b>	<b>12,360,826</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)	615,056	615,056	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	5,384,365	5,014,696	28
<b>Total Proprietary Capital</b>	<b>5,999,421</b>	<b>5,629,752</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	5,755,765	5,972,564	29
Advances from Municipality (223)	151,500	186,000	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>5,907,265</b>	<b>6,158,564</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	20,120	12,874	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	134,300	134,300	36
Interest Accrued (237)	75,728	78,617	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	8,053	4,880	41
<b>Total Current and Accrued Liabilities</b>	<b>238,201</b>	<b>230,671</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	4,000	4,000	43
Other Deferred Credits (253)	246,438	259,183	44
<b>Total Deferred Credits</b>	<b>250,438</b>	<b>263,183</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	75,426	78,656	47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>75,426</b>	<b>78,656</b>	
<b>Total Liabilities and Other Credits</b>	<b>12,470,751</b>	<b>12,360,826</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	14,059,994	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)	11,247,183	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,992,608	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)	40,004				9
<b>Total Utility Plant</b>	<b>14,279,795</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 (111.1)	2,734,371	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	494,528	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>3,228,899</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>11,050,896</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. 111.1)**

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	2,458,926				<b>2,458,926</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	261,061				<b>261,061</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	14,942				<b>14,942</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	124				<b>124</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>276,127</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>276,127</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	682				<b>682</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>682</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>682</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,734,371</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,734,371</b>	<b>26</b>

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	440,440				<b>440,440</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	54,089				<b>54,089</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	0				<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>54,089</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>54,089</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	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</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 (111.1)</b>	<b>494,529</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>494,529</b>	<b>26</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 (151)					0	0
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	86,119	72,323
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
<b>Total Materials and Supplies</b>	<b>86,119</b>	<b>72,323</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>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	615,056	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>615,056</u></u>	

**BONDS (ACCTS. 221 AND 222)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
\$425M M&I Mtg Rev Bond	08/15/1996	08/16/2006	5.88%	0	<b>1</b>
\$4.35MM USDA RD MTG REV BOND	02/03/1999	08/15/2038	4.50%	4,049,300	<b>2</b>
\$2.325 M SDWL MTG REV BOND	04/25/2001	05/01/2021	1.78%	1,706,465	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>5,755,765</b>	
Total Reacquired Bonds (Account 222)				0	<b>4</b>

**Net amount of bonds outstanding December 31: 5,755,765**

**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>					
10/00 \$306M G.O. PROMISSORY NOTE	10/01/2000	10/01/2010	5.01%	151,500	1
<b>Total for Account 223</b>				<b>151,500</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	134,300	1
<b>Accruals:</b>		
Charged water department expense	151,333	2
Charged electric department expense		3
Charged sewer department expense	4,396	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>155,729</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	134,300	6
Social Security taxes	20,166	7
PSC Remainder Assessment	1,263	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>155,729</b>	
<b>Balance end of year</b>	<b>134,300</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>					
8/96 425M M&I MRB - Ground Water Invest.	1,209	1,207	2,416	0	1
2/99 \$4.35MM USDA RD MRB - WATER DIST SPLIT	69,845	183,162	184,113	68,894	2
4/01 2.325MM SDWL MRB - WATER TRTMT PLANT	5,314	31,046	31,358	5,002	3
<b>Subtotal</b>	<b>76,368</b>	<b>215,415</b>	<b>217,887</b>	<b>73,896</b>	
<b>Advances from Municipality (223)</b>					
ADVANCES FROM MUNICIPALITY	0			0	4
10/00 \$306M G.O. PROMISSORY NOTE	2,249	8,619	9,036	1,832	5
<b>Subtotal</b>	<b>2,249</b>	<b>8,619</b>	<b>9,036</b>	<b>1,832</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>78,617</b>	<b>224,034</b>	<b>226,923</b>	<b>75,728</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>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
DEBT RESERVE	194,815	7
RD BOND RESERVE	213,871	8
<b>Total (Acct. 134):</b>	<b>408,686</b>	
<b>Notes Receivable (141):</b>		
NEW CUSTOMER HOOK UP INCENTIVE	2,160	9
<b>Total (Acct. 141):</b>	<b>2,160</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	103,414	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>103,414</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
<b>Other (specify):</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 Accounts Receivable (143):</b>		
BULK WATER, HOOK UP FEES,	10,760	16
<b>Total (Acct. 143):</b>	<b>10,760</b>	
<b>Receivables from Municipality (145):</b>		
NONE		17
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
GROUND WATER INVESTIGATION COSTS	38,408	23
STANDPIPE ENGINEERING & REPAINTING COSTS	122,292	24
<b>Total (Acct. 186):</b>	<b>160,700</b>	
<b>Payables to Municipality (233):</b>		
NONE		25
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	244,784	26
DEFERRED RENTAL INCOME	1,654	27
<b>Total (Acct. 253):</b>	<b>246,438</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)	11,238,314	0	0	0	11,238,314	1
Materials and Supplies	79,221	0	0	0	79,221	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,596,648	0	0	0	2,596,648	4
Customer Advances for Construction	4,000				4,000	5
Regulatory Liability	251,983	0	0	0	251,983	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>8,464,904</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,464,904</b>	
Net Operating Income	414,345	0	0	0	414,345	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.89%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.89%</b>	

## 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	259,183	0	0	0	259,183	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	14,399	0	0	0	14,399	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>244,784</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>244,784</b>	

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## FINANCIAL SECTION FOOTNOTES

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

#### General footnotes

**Miscellaneous Deferred Debits (Acct 186):** amortization requires PSC authorization. Provide date of authorization.

The Ashland Water Utility received PSC approval in a letter dated 2-16-01 for the amortization of the costs incurred for two projects. The Ground Water Investigation costs are to be amortized over a 10 year period that began in 1988. The Standpipe Engineering and Repainting costs are to be amortized over a 7 year period that began in 2002.

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

This balance represents "accrued" receivables for water laterals charged under Cz-1 and bulk water sales BW-1 that have not been formally billed until 2007.

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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)	1,635,063	1,647,093	1
<b>Total Sales of Water</b>	<b>1,635,063</b>	<b>1,647,093</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	10,302	9,382	2
Miscellaneous Service Revenues (471)	250	543	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	8,197	8,593	6
<b>Total Other Operating Revenues</b>	<b>18,749</b>	<b>18,518</b>	
<b>Total Operating Revenues</b>	<b>1,653,812</b>	<b>1,665,611</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	0	0	7
Pumping Expenses (620-633)	134,324	121,162	8
Water Treatment Expenses (640-652)	100,245	79,374	9
Transmission and Distribution Expenses (660-678)	195,217	142,872	10
Customer Accounts Expenses (901-905)	53,962	86,974	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	343,326	314,796	13
<b>Total Operation and Maintenance Expenses</b>	<b>827,074</b>	<b>745,178</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	261,061	272,226	14
Amortization Expense (404-407)		0	15
Taxes (408)	151,332	150,203	16
<b>Total Other Operating Expenses</b>	<b>412,393</b>	<b>422,429</b>	
<b>Total Operating Expenses</b>	<b>1,239,467</b>	<b>1,167,607</b>	
<b>NET OPERATING INCOME</b>	<b>414,345</b>	<b>498,004</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	17	539	2,735	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>17</b>	<b>539</b>	<b>2,735</b>	
Metered Sales to General Customers (461)				
Residential	2,528	104,613	671,152	4
Commercial	427	89,420	376,925	5
Industrial	17	6,256	25,586	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,972</b>	<b>200,289</b>	<b>1,073,663</b>	
Private Fire Protection Service (462)	40		37,054	7
Public Fire Protection Service (463)	1		477,939	8
Other Sales to Public Authorities (464)	39	9,837	43,672	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>3,069</b>	<b>210,665</b>	<b>1,635,063</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	0		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)	477,939	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>477,939</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	10,302	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>10,302</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISC SERVICE REVENUE	250	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>250</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</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	8,197	10
<b>Other (specify):</b>		
NONE		11
<b>Total Other Water Revenues (474)</b>	<b>8,197</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	0		14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	57,015	48,736	17
Pumping Labor and Expenses (624)	70,170	61,092	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	1,741	2,176	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	431	2,765	23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	4,967	6,393	25
<b>Total Pumping Expenses</b>	<b>134,324</b>	<b>121,162</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	36,995	31,284	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	32,176	31,594	<b>28</b>
Miscellaneous Expenses (643)		0	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)	2,862	5,886	<b>32</b>
Maintenance of Water Treatment Equipment (652)	28,212	10,610	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>100,245</b>	<b>79,374</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)		0	<b>34</b>
Storage Facilities Expenses (661)	6,402	5,155	<b>35</b>
Transmission and Distribution Lines Expenses (662)	13,387	16,546	<b>36</b>
Meter Expenses (663)	4,000	2,645	<b>37</b>
Customer Installations Expenses (664)		0	<b>38</b>
Miscellaneous Expenses (665)		0	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)	11,691	8,780	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	24,725	27,241	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	66,071	39,089	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	33,720	25,910	<b>46</b>
Maintenance of Meters (676)	1,710	966	<b>47</b>
Maintenance of Hydrants (677)	32,851	16,432	<b>48</b>
Maintenance of Miscellaneous Plant (678)	660	108	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>195,217</b>	<b>142,872</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	10,718	9,952	<b>50</b>
Meter Reading Labor (902)	15,292	27,951	<b>51</b>
Customer Records and Collection Expenses (903)	20,913	21,914	<b>52</b>
Uncollectible Accounts (904)		0	<b>53</b>

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)	7,039	27,157	54
<b>Total Customer Accounts Expenses</b>	<b>53,962</b>	<b>86,974</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	94,445	93,160	56
Office Supplies and Expenses (921)	981	1,214	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	61,281	46,078	59
Property Insurance (924)	4,717	5,590	60
Injuries and Damages (925)	14,775	14,400	61
Employee Pensions and Benefits (926)	162,127	149,537	62
Regulatory Commission Expenses (928)	225	248	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	3,543	3,557	65
Rents (931)	1,045	1,012	66
Maintenance of General Plant (932)	187	0	67
<b>Total Administrative and General Expenses</b>	<b>343,326</b>	<b>314,796</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>827,074</b>	<b>745,178</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		134,300	134,300	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	METERS AND COMMON FACILITIES 50/50 W/WW	4,397	2,948	2
<b>Net property tax equivalent</b>		<b>129,903</b>	<b>131,352</b>	
Social Security		20,166	17,400	3
PSC Remainder Assessment		1,263	1,451	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>151,332</b>	<b>150,203</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			Ashland				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.190500				3
County tax rate	mills		5.191900				4
Local tax rate	mills		8.084200				5
School tax rate	mills		7.480500				6
Voc. school tax rate	mills		1.067500				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>22.014600</b>				<b>10</b>
Less: state credit	mills		1.156600				11
<b>Net tax rate</b>	mills		<b>20.858000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.084200</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>8.548000</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>16.632200</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.014600</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.755508</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.858000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>15.758380</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>14,059,994</b>	14,059,994				<b>22</b>
Materials & Supplies	\$	<b>72,323</b>	72,323				<b>23</b>
<b>Subtotal</b>	\$	<b>14,132,317</b>	<b>14,132,317</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				<b>25</b>
<b>Taxable Assets</b>	\$	<b>14,132,317</b>	<b>14,132,317</b>				<b>26</b>
Assessment Ratio	dec.		0.896400				<b>27</b>
<b>Assessed Value</b>	\$	<b>12,668,209</b>	<b>12,668,209</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>15.758380</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>199,630</b>	<b>199,630</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	134,300					<b>31</b>
Any lower tax equivalent as authorized by municipality (see note 6)	\$	134,300					<b>32</b>
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>134,300</b>					<b>33</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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	554		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>554</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)	88,117		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>88,117</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	5,712		12
Structures and Improvements (321)	371,796		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	134,418		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	254,525		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	38,591		20
<b>Total Pumping Plant</b>	<b>805,042</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	967,535		22
Water Treatment Equipment (332)	1,040,800		23
<b>Total Water Treatment Plant</b>	<b>2,008,335</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)			554	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>554</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)			88,117	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>88,117</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			5,712	12
Structures and Improvements (321)			371,796	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			134,418	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			254,525	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			38,591	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>805,042</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			967,535	22
Water Treatment Equipment (332)			1,040,800	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,008,335</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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	24,345		24
Structures and Improvements (341)	11,427		25
Distribution Reservoirs and Standpipes (342)	974,342		26
Transmission and Distribution Mains (343)	4,638,413	6,778	27
Fire Mains (344)	0		28
Services (345)	954,405	4,800	29
Meters (346)	479,712	1,828	30
Hydrants (348)	666,435	2,869	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>7,749,079</b>	<b>16,275</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	82,990		34
Office Furniture and Equipment (391)	18,189		35
Computer Equipment (391.1)	54,090		36
Transportation Equipment (392)	92,545		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	51,291		39
Laboratory Equipment (395)	5,798		40
Power Operated Equipment (396)	110,491	2,144	41
Communication Equipment (397)	6,293		42
SCADA Equipment (397.1)	156,632		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>578,319</b>	<b>2,144</b>	
<b>Total utility plant in service directly assignable</b>	<b>11,229,446</b>	<b>18,419</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>11,229,446</b>	<b>18,419</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)			24,345 24
Structures and Improvements (341)			11,427 25
Distribution Reservoirs and Standpipes (342)			974,342 26
Transmission and Distribution Mains (343)			4,645,191 27
Fire Mains (344)			0 28
Services (345)			959,205 29
Meters (346)	317		481,223 30
Hydrants (348)	365		668,939 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>682</b>	<b>0</b>	<b>7,764,672</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			82,990 34
Office Furniture and Equipment (391)			18,189 35
Computer Equipment (391.1)			54,090 36
Transportation Equipment (392)			92,545 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			51,291 39
Laboratory Equipment (395)			5,798 40
Power Operated Equipment (396)			112,635 41
Communication Equipment (397)			6,293 42
SCADA Equipment (397.1)			156,632 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>580,463</b>
<b>Total utility plant in service directly assignable</b>	<b>682</b>	<b>0</b>	<b>11,247,183</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>682</b>	<b>0</b>	<b>11,247,183</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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	375,000		23
<b>Total Water Treatment Plant</b>	<b>375,000</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)			375,000 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>375,000</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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	1,795,193	130,638	27
Fire Mains (344)	0		28
Services (345)	382,318	21,565	29
Meters (346)	0		30
Hydrants (348)	269,033	18,861	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,446,544</b>	<b>171,064</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>2,821,544</b>	<b>171,064</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,821,544</b>	<b>171,064</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)			1,925,831 27
Fire Mains (344)			0 28
Services (345)			403,883 29
Meters (346)			0 30
Hydrants (348)			287,894 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>2,617,608</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>2,992,608</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>2,992,608</b>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	3.20%		1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	31,947	1.70%	1,498	3
Wells and Springs (314)	0	2.63%		4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0	1.80%		6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>31,947</b>		<b>1,498</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	113,502	3.20%	11,897	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	32,580	4.40%	5,914	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	61,835	4.40%	11,199	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	9,513	4.40%	1,698	15
<b>Total Pumping Plant</b>	<b>217,430</b>		<b>30,708</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	136,288	3.20%	30,961	16
Water Treatment Equipment (332)	192,858	3.46%	36,624	17
<b>Total Water Treatment Plant</b>	<b>329,146</b>		<b>67,585</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	14,750	3.20%		18
Distribution Reservoirs and Standpipes (342)	251,306	1.90%	18,512	19
Transmission and Distribution Mains (343)	534,167	1.30%	60,343	20
Fire Mains (344)	0			21
Services (345)	358,687	2.90%	27,747	22
Meters (346)	230,568	5.50%	26,426	23
Hydrants (348)	89,247	2.20%	14,689	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					33,445	3
314					0	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	33,445	
321					125,399	8
322					0	9
323					38,494	10
324					0	11
325					73,034	12
326					0	13
327					0	14
328					11,211	15
	0	0	0	0	248,138	
331					167,249	16
332					229,482	17
	0	0	0	0	396,731	
341					14,750	18
342					269,818	19
343					594,510	20
344					0	21
345					386,434	22
346	317		124		256,801	23
348	365				103,571	24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0	0.00%		<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,478,725</b>		<b>147,717</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	18,847	2.90%	2,407	<b>26</b>
Office Furniture and Equipment (391)	18,467	5.80%		<b>27</b>
Computer Equipment (391.1)	65,632	26.70%		<b>28</b>
Transportation Equipment (392)	92,545	13.30%		<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	46,091	5.80%	2,975	<b>31</b>
Laboratory Equipment (395)	4,233	5.80%	336	<b>32</b>
Power Operated Equipment (396)	76,166	7.50%	8,367	<b>33</b>
Communication Equipment (397)	6,293	15.00%		<b>34</b>
SCADA Equipment (397.1)	73,404	9.20%	14,410	<b>35</b>
Miscellaneous Equipment (398)	0			<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>401,678</b>		<b>28,495</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,458,926</b>		<b>276,003</b>	
Common Utility Plant Allocated to Water Department	0			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b>2,458,926</b>		<b>276,003</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	682	0	124	0	1,625,884
390					21,254 26
391					18,467 27
391.1					65,632 28
392					92,545 29
393					0 30
394					49,066 31
395					4,569 32
396					84,533 33
397					6,293 34
397.1					87,814 35
398					0 36
399					0 37
	0	0	0	0	430,173
	682	0	124	0	2,734,371
					0 38
	682	0	124	0	2,734,371

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0			8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	0			12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	62,650	3.30%	12,375	17
<b>Total Water Treatment Plant</b>	<b>62,650</b>		<b>12,375</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	207,562	1.30%	24,187	20
Fire Mains (344)	0			21
Services (345)	136,432	2.90%	11,400	22
Meters (346)	0			23
Hydrants (348)	33,796	2.20%	6,126	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					75,025 17
	0	0	0	0	75,025
341					0 18
342					0 19
343					231,749 20
344					0 21
345					147,832 22
346					0 23
348					39,922 24

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Contributions--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>377,790</b>		<b>41,713</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>440,440</b>		<b>54,088</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>440,440</b>		<b>54,088</b>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	419,503
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	494,528
					0 38
	0	0	0	0	494,528

## 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		18,925		<b>18,925</b>	1
February		20,384		<b>20,384</b>	2
March		20,382		<b>20,382</b>	3
April		18,198		<b>18,198</b>	4
May		20,350		<b>20,350</b>	5
June		22,841		<b>22,841</b>	6
July		26,496		<b>26,496</b>	7
August		22,930		<b>22,930</b>	8
September		20,650		<b>20,650</b>	9
October		20,796		<b>20,796</b>	10
November		19,035		<b>19,035</b>	11
December		20,093		<b>20,093</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>251,080</b>	<b>0</b>	<b>251,080</b>	
Less: Water sold				210,665	13
Volume pumped but not sold				<b>40,415</b>	14
Volume sold as a percent of volume pumped				<b>84%</b>	15
Volume used for water production, water quality and system maintenance				4,030	16
Volume related to equipment/system malfunction				11,263	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>15,293</b>	19
Volume pumped but unaccounted for				<b>25,122</b>	20
Percent of water lost				<b>10%</b>	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,208	24
Date of maximum: 2/17/2006					25
Cause of maximum:					26
Water Tower overflow due to malfunction of level sensor.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				423	27
Date of minimum: 5/3/2006					28
Total KWH used for pumping for the year				590,316	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
J-WELL (58'4" DIA.)	1	38	1	432,000	No	1

## 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)	
LAKE SUPERIOR/CHEQUAMEGON	1	1,950	23	24	1

### 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	BINSFIELD GENERATOR	BINSFIELD PUMP 1	BINSFIELD PUMP 2	1
Location	SFIELD BOOSTER STATION	SFIELD BOOSTER STATION	SFIELD BOOSTER STATION	2
Purpose	S	B	B	3
Destination	D	D	D	4
Pump Manufacturer		ITT AC PUMP	ITT AC PUMP	5
Year Installed	1999	1999	1999	6
Type	OTHER	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)		500	500	8
Pump Motor or Standby Engine Mfr	ONAN GENSET/CUMMINS	US MOTORS	US MOTORS	9 10
Year Installed	1999	1999	1999	11
Type	DIESEL	ELECTRIC	ELECTRIC	12
Horsepower	100	25	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BINSFIELD PUMP 3	HIGHLIFT PUMP 1	HIGHLIFT PUMP 2	14
Location	SFIELD BOOSTER STATION	WATER TREATMENT PLANT	WATER TREATMENT PLANT	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	ITT AC PUMP	INGERSOLL-DRESSER	INGERSOLL-DRESSER	18
Year Installed	1999	2001	2001	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	500	840	840	21
Pump Motor or Standby Engine Mfr	US MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	22 23
Year Installed	1999	2001	2001	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	25	60	60	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGHLIFT PUMP 3	LOWLIFT PUMP 1	LOWLIFT PUMP 2	1
Location	WATER TREATMENT PLANT	INTAKE HOUSE	INTAKE HOUSE	2
Purpose	B	P	P	3
Destination	D	T	T	4
Pump Manufacturer	INGERSOLL-DRESSER	INGERSOLL-DRESSER	INGERSOLL-DRESSER	5
Year Installed	2001	2001	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	840	2,000	2,000	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	U.S. ELECTRICAL MOTORS	9 10
Year Installed	2001	2001	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SANBORN PUMP 1	SANBORN PUMP 2	WATER PLANT GENERATOR	14
Location	NBORN BOOSTER STATION	NBORN BOOSTER STATION	WATER TREATMENT PLANT	15
Purpose	B	B	S	16
Destination	D	D	T	17
Pump Manufacturer	CRANE DEMING (3112-1A)	CRANE DEMMING (3112-1A)		18
Year Installed	1999	1999	2001	19
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	20
Actual Capacity (gpm)	50	50		21
Pump Motor or Standby Engine Mfr	CENTURY MOTORS	CENTURY MOTORS	KOHLER	22 23
Year Installed	1999	1999	2001	24
Type	ELECTRIC	ELECTRIC	DIESEL	25
Horsepower	2	2	415	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	BEASER TOWER	BINSFIELD STANDPIPE	TREATMENT PLANT RESERVOIR	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	R	3
Year constructed	1999	1972	2001	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	140	80	10	6
Total capacity in gallons (actual)	500,000	1,376,000	104,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)			CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)			OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			2.0000	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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
L	D	0.625	582	0	0	0	582	1	
L	D	0.750	1,113	0	0	0	1,113	2	
M	D	0.750	3,158	0	0	0	3,158	3	
L	D	1.000	574	0	0	0	574	4	
M	D	1.000	6,283	0	0	0	6,283	5	
L	D	1.250	0	0	0	0	0	6	
M	D	1.250	1,103	0	0	0	1,103	7	
M	D	1.500	2,754	0	0	0	2,754	8	
M	D	2.000	605	0	0	0	605	9	
M	D	4.000	6,153	0	0	0	6,153	10	
M	S	4.000	52	0	0	0	52	11	
M	D	6.000	109,945	200	0	0	110,145	12	
M	S	6.000	564	0	0	0	564	13	
M	D	8.000	53,776	100	0	0	53,876	14	
M	S	8.000	191	0	0	0	191	15	
P	D	8.000	783	0	0	0	783	16	
M	D	10.000	9,989	0	0	0	9,989	17	
M	D	12.000	54,330	1,810	0	0	56,140	18	
M	D	16.000	32,344	0	0	0	32,344	19	
M	S	16.000	136	0	0	0	136	20	
M	T	20.000	542	0	0	0	542	21	
M	S	24.000	2,035	0	0	0	2,035	22	
<b>Total Within Municipality</b>			<b>287,012</b>	<b>2,110</b>	<b>0</b>	<b>0</b>	<b>289,122</b>		
<b>Total Utility</b>			<b>287,012</b>	<b>2,110</b>	<b>0</b>	<b>0</b>	<b>289,122</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)	
L	0.625	626	0	0	0	626	60	1
M	0.750	1,215	0	0	0	1,215	94	2
L	0.750	117	0	0	0	117	19	3
L	1.000	48	0	0	0	48	2	4
M	1.000	1,141	15	0	0	1,156	146	5
M	1.250	7	0	0	0	7	2	6
L	1.250	2	0	0	0	2	0	7
L	1.500	2	0	0	0	2	0	8
M	1.500	52	1	0	0	53	5	9
M	2.000	46	0	0	0	46	5	10
M	2.500	1	0	0	0	1	0	11
M	3.000	5	0	0	0	5	0	12
M	4.000	12	1	0	0	13	2	13
M	6.000	9	0	0	0	9	4	14
M	8.000	14	0	0	0	14	9	15
M	12.000	1	0	0	0	1	0	16
<b>Total Utility</b>		<b>3,298</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>3,315</b>	<b>348</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	2,957	12	4	7	<b>2,972</b>	79	1
0.750	72	0	0	0	<b>72</b>	2	2
1.000	81	0	0	0	<b>81</b>	0	3
1.500	44	0	0	0	<b>44</b>	6	4
2.000	55	0	0	0	<b>55</b>	7	5
3.000	25	0	0	0	<b>25</b>	0	6
4.000	2	0	0	0	<b>2</b>	0	7
<b>Total:</b>	<b>3,236</b>	<b>12</b>	<b>4</b>	<b>7</b>	<b>3,251</b>	<b>94</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	2,531	238	5	3	113	82	<b>2,972</b>	1
0.750	13	44	1	5	1	8	<b>72</b>	2
1.000	0	61	6	8	3	3	<b>81</b>	3
1.500	0	31	1	5	3	4	<b>44</b>	4
2.000	0	33	6	5	3	8	<b>55</b>	5
3.000	0	12	2	5	0	6	<b>25</b>	6
4.000	0	1	0	1	0	0	<b>2</b>	7
<b>Total:</b>	<b>2,544</b>	<b>420</b>	<b>21</b>	<b>32</b>	<b>123</b>	<b>111</b>	<b>3,251</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			0	1
Within Municipality	490	6	1		495	2
<b>Total Fire Hydrants</b>	<b>490</b>	<b>6</b>	<b>1</b>	<b>0</b>	<b>495</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:	985
Number of distribution system valves end of year:	679
Number of distribution valves operated during year:	149

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## WATER OPERATING SECTION FOOTNOTES

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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 15%, but not less \$10,000, please explain.

**Maintenance of Water Treatment Equipment (652)**

The Utility was having difficulty with its filters. After cleaning and maintaining them, it was decided new filters will be purchased in 2007.

**Maintenance of Transmission and Distribution Mains (673)**

The Ashland Water Utility had more than average main breaks for 2006 due to an aging system, one specifically to a contractor dig.

**Water Operation & Maintenance Expenses (677)**

Several valves were replaced in 2006.

**Meter Reading Labor (902)**

A long term employee retired at the end of 2005. His replacement was hired at a lower rate.

**Miscellaneous Customer Accounts Expenses (905)**

Employee job duties shared with meter reader, hired at lower rate.

**Water Operation & Maintenance Expenses**

**Outside Services Employed (923) :** Increase due to GIS services for mapping system.

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

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

On June 14, 1994, the City Council passed a resolution setting the Property Tax Equivalent at \$134,300. This amount was in effect in 1994 and continues to be the amount paid by the Utility until changed by City Council resolution.

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

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

The beginning of year accumulated depreciation for acct 341 (Structures and Improvements) was greater than the value of Plant in Service BOY, therefore, no depreciation was calculated for 2006.

The beginning of year accumulated depreciation for acct 391 (Office Furniture and Equipment) was greater than the value of Plant in Service BOY, therefore, no depreciation was calculated for 2006.

The beginning of year accumulated depreciation for acct 391.1 (Computer Equipment) was greater than the value of Plant in Service BOY, therefore, no depreciation was calculated for 2006.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-21)

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

The Utility financed an extension of water main (80 feet of 6") to complete a cul-de-sac and ultimately provide a hydrant to the area.

A developer financed a larger project (2030 feet of main) to provide water service to a commercial development and residents in the area.

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### Water Services (Page W-22)

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

Services for 2006 were paid for by the Utility. The Utility charged property owners for services installed in 2006 according to schedule Cz-1. Cost recovered through hook up fees were recorded as contributed, the difference was recorded as utility financed asset additions.

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### Meters (Page W-23)

**Explain all reported adjustments.**

The Ashland Water Utility found 7 meters in the system that were previously shown as a lost or scrapped. Detailed meter records previously kept on manual cards were loaded into a meter inventory software and reconciled with billing the billing sytem.

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

The Water Utility's schedule is to test meters every 10 years. During 2006, staff was pulled from meter testing due to a higher than normal valve replacment program, higher than normal main leaks, and filter issues.

**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. The meter was tested on July 5, 2006 and passed inspection.

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### Hydrants and Distribution System Valves (Page W-24)

**General footnotes**

Valves operated during street cut procedures were not docummented in 2006. The water superintendant acknowledges this reporting requirement and will document this for 2007.

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