



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: STOUGHTON WATER UTILITYPrincipal Office: 600 S. FOURTH STREET  
P.O. BOX 383  
STOUGHTON, WI 53589-0383For the Year Ended: DECEMBER 31, 2006**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** STOUGHTON WATER UTILITY

**Utility Address:** 600 S. FOURTH STREET  
P.O. BOX 383  
STOUGHTON, WI 53589-0383

**When was utility organized?** 9/15/1886

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.stoughtonutilities.com

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

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**Name:** MS SHANNON GONSOLUS

**Title:** ACCOUNTING CLERK

**Office Address:**

600 S. FOURTH STREET  
P.O. BOX 383  
STOUGHTON, WI 53589-0383

**Telephone:** (608) 873 - 3379 EXT 113

**Fax Number:** (608) 873 - 4878

**E-mail Address:** sgonsolus@stoughtonutilities.com

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

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**Name:** JAMIN FRIEDL, CPA

**Title:** SENIOR ACCOUNTANT

**Office Address:** VIRCHOW KRAUSE & COMPANY, LLP

TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2596

**Fax Number:** (608) 249 - 8532

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

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

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**Name:** MS HELEN JOHNSON

**Title:** MAYOR

**Office Address:**

381 E MAIN STREET  
STOUGHTON, WI 53589

**Telephone:** (608) 873 - 6677

**Fax Number:** (608) 873 - 5519

**E-mail Address:** hjohnson@ci.stoughton.wi.us

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

**IDENTIFICATION AND OWNERSHIP**

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

**Name:**

**Title:**

**Office Address:** VIRCHOW KRAUSE & COMPANY, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2596

**Fax Number:** (608) 249 - 8532

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

**Date of most recent audit report:** 12/31/2006

**Period covered by most recent audit:** 1/1/2006 - 12/31/2006

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

**Name:** MR. ROBERT P. KARDASZ, P.E.

**Title:** UTILITIES DIRECTOR

**Office Address:**

600 S. FOURTH STREET  
P.O. BOX 383  
STOUGHTON, WI 53589-0383

**Telephone:** (608) 873 - 3379 EXT 123

**Fax Number:** (608) 873 - 4878

**E-mail Address:** bkardasz@stoughtonutilities.com

**Name of utility commission/committee:** Utilities Committee

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

- MR JIM GRIFFIN, ALDERMAN
- MR JONATHAN HAJNY, CITIZEN MEMBER
- MS HELEN JOHNSON, MAYOR-CHAIR
- MR JOHN KALLAS, CITIZEN MEMBER
- MR PAUL LAWRENCE, ALDERPERSON
- MR NORVEL MORGAN, CITIZEN MEMBER
- MR GERALD OLSEN, ALDERPERSON/VICE CHAIR

**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:** [REDACTED]

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:** ( ) - EXT

**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:**

NONE.

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,297,824	1,255,365	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	560,768	692,278	2
Depreciation Expense (403)	193,847	181,342	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	199,121	195,276	5
<b>Total Operating Expenses</b>	<b>953,736</b>	<b>1,068,896</b>	
<b>Net Operating Income</b>	<b>344,088</b>	<b>186,469</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>344,088</b>	<b>186,469</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	4,051	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	116,067	56,878	10
Miscellaneous Nonoperating Income (421)	49,537	182,490	11
<b>Total Other Income</b>	<b>169,655</b>	<b>239,368</b>	
<b>Total Income</b>	<b>513,743</b>	<b>425,837</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(34,228)	(34,228)	12
Other Income Deductions (426)	92,237	86,254	13
<b>Total Miscellaneous Income Deductions</b>	<b>58,009</b>	<b>52,026</b>	
<b>Income Before Interest Charges</b>	<b>455,734</b>	<b>373,811</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	72,580	69,443	14
Amortization of Debt Discount and Expense (428)	1,069	1,069	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>73,649</b>	<b>70,512</b>	
<b>Net Income</b>	<b>382,085</b>	<b>303,299</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,353,076	8,133,513	20
Balance Transferred from Income (433)	382,085	303,299	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	75,459	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	3,915	8,277	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>8,731,246</b>	<b>8,353,076</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	1,297,824		1,297,824	1
<b>Total (Acct. 400):</b>	<b>1,297,824</b>	<b>0</b>	<b>1,297,824</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	560,768		560,768	2
<b>Total (Acct. 401-402):</b>	<b>560,768</b>	<b>0</b>	<b>560,768</b>	
<b>Depreciation Expense (403):</b>				
Derived	193,847		193,847	3
<b>Total (Acct. 403):</b>	<b>193,847</b>	<b>0</b>	<b>193,847</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	199,121		199,121	5
<b>Total (Acct. 408):</b>	<b>199,121</b>	<b>0</b>	<b>199,121</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>344,088</b>	<b>0</b>	<b>344,088</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	4,051		4,051	8
<b>Total (Acct. 415-416):</b>	<b>4,051</b>	<b>0</b>	<b>4,051</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INVESTMENT INCOME	116,067	0	116,067 11
<b>Total (Acct. 419):</b>	<b>116,067</b>	<b>0</b>	<b>116,067</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	49,537	49,537 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>49,537</b>	<b>49,537</b>
<b>TOTAL OTHER INCOME:</b>	<b>120,118</b>	<b>49,537</b>	<b>169,655</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(34,228)	[REDACTED]	(34,228) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(34,228)</b>	<b>0</b>	<b>(34,228)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	84,359	84,359 16
MISCELLANEOUS DEDUCTIONS	7,878	0	7,878 17
<b>Total (Acct. 426):</b>	<b>7,878</b>	<b>84,359</b>	<b>92,237</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(26,350)</b>	<b>84,359</b>	<b>58,009</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	72,580	[REDACTED]	72,580 18
<b>Total (Acct. 427):</b>	<b>72,580</b>	<b>0</b>	<b>72,580</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT	1,069	[REDACTED]	1,069 19
<b>Total (Acct. 428):</b>	<b>1,069</b>	<b>0</b>	<b>1,069</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	0	[REDACTED]	0 21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>73,649</b>	<b>0</b>	<b>73,649</b>
<b>NET INCOME:</b>	<b>416,907</b>	<b>(34,822)</b>	<b>382,085</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	4,187,485	4,165,591	8,353,076 24
<b>Total (Acct. 216):</b>	<b>4,187,485</b>	<b>4,165,591</b>	<b>8,353,076</b>
<b>Balance Transferred from Income (433):</b>			
Derived	416,907	(34,822)	382,085 25
<b>Total (Acct. 433):</b>	<b>416,907</b>	<b>(34,822)</b>	<b>382,085</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
APPROPRIATION OF INCOME TO MUNI FUNDS	3,915	0	3,915 29
<b>Total (Acct. 439)--Debit:</b>	<b>3,915</b>	<b>0</b>	<b>3,915</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>4,600,477</b>	<b>4,130,769</b>	<b>8,731,246</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)	4,051				4,051	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>4,051</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,051</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	1,297,824	0	0	0	1,297,824	1
Less: interdepartmental sales	302		0	0	302	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	11,766				11,766	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,285,756</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,285,756</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	186,054	25,806	211,860	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	69,626		69,626	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	25,806	(25,806)	0	19
<b>Total Payroll</b>	<b>281,486</b>	<b>0</b>	<b>281,486</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	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	13,309,444	12,608,954	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,791,845	3,495,737	2
<b>Net Utility Plant</b>	<b>9,517,599</b>	<b>9,113,217</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>9,517,599</b>	<b>9,113,217</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	107,000	107,000	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	33,558	29,274	6
<b>Net Nonutility Property</b>	<b>73,442</b>	<b>77,726</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	9,684	8
Special Funds (125-128)	3,031,309	1,223,744	9
<b>Total Other Property and Investments</b>	<b>3,104,751</b>	<b>1,311,154</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	475,496	588,378	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	172,226	163,426	15
Other Accounts Receivable (143)	990	349	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	267	576	18
Materials and Supplies (151-163)	26,226	28,291	19
Prepayments (165)	13,580	2,503	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>688,785</b>	<b>783,523</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	7,483	8,552	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>7,483</b>	<b>8,552</b>	
<b>Total Assets and Other Debits</b>	<b>13,318,618</b>	<b>11,216,446</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)	504,588	504,588	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	8,731,246	8,353,076	28
<b>Total Proprietary Capital</b>	<b>9,235,834</b>	<b>8,857,664</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	3,205,000	1,455,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>3,205,000</b>	<b>1,455,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	79	1,553	33
Payables to Municipality (233)	0	11,738	34
Customer Deposits (235)			35
Taxes Accrued (236)	184,943	182,078	36
Interest Accrued (237)	20,086	11,266	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	5,844		41
<b>Total Current and Accrued Liabilities</b>	<b>210,952</b>	<b>206,635</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)		1,178	43
Other Deferred Credits (253)	666,832	695,969	44
<b>Total Deferred Credits</b>	<b>666,832</b>	<b>697,147</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>13,318,618</b>	<b>11,216,446</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	12,608,954	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)	7,655,252	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,099,730	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)	554,462				9
<b>Total Utility Plant</b>	<b>13,309,444</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)	2,792,657	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	999,188	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>3,791,845</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>9,517,599</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>	2,580,908				<b>2,580,908</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	193,847				<b>193,847</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	21,676				<b>21,676</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>
CLEARING	10,427				<b>10,427</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>225,950</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>225,950</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	14,205				<b>14,205</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>14,205</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,205</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,792,653</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,792,653</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>	914,829				<b>914,829</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	84,359				<b>84,359</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>84,359</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>84,359</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>999,188</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>999,188</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>					
Park shelter at well house	107,000			107,000	2
<b>Total Nonutility Property (121)</b>	<b>107,000</b>	<b>0</b>	<b>0</b>	<b>107,000</b>	
Less accum. prov. depr. & amort. (122)	29,274	4,284		33,558	3
<b>Net Nonutility Property</b>	<b>77,726</b>	<b>(4,284)</b>	<b>0</b>	<b>73,442</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)	26,226	28,291
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>26,226</b>	<b>28,291</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>				
1998 Mortgage Revenue Bonds	1,069	428	7,483	1
<b>Total</b>			<u><u>7,483</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	504,588	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b><u>504,588</u></b>	

**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)	
1998 Mortgage Revenue Bonds	05/01/1998	11/01/2013	4.50%	830,000	1
2003 MORTGAGE REVENUE BONDS	03/25/2003	05/01/2013	4.49%	450,000	2
2006 MORTGAGE REVENUE BONDS	11/15/2006	05/01/2023	4.00%	1,925,000	3
<b>Total Bonds (Account 221):</b>				<b>3,205,000</b>	
Total Reacquired Bonds (Account 222)				0	4

**Net amount of bonds outstanding December 31: 3,205,000**

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	182,078	1
<b>Accruals:</b>		
Charged water department expense	199,120	2
Charged electric department expense		3
Charged sewer department expense	4,587	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>203,707</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	182,078	6
Social Security taxes	20,038	7
PSC Remainder Assessment	974	8
<b>Other (explain):</b>		
CLEARING	(2,248)	9
<b>Total payments and other debits</b>	<b>200,842</b>	
<b>Balance end of year</b>	<b>184,943</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>					
2006 MORTGAGE REVENUE BONDS	0	10,098	0	10,098	1
1998 Mortgage Revenue Bonds	7,641	41,858	42,855	6,644	2
2003 MORTGAGE REVENUE BONDS	3,625	20,624	20,905	3,344	3
<b>Subtotal</b>	<b>11,266</b>	<b>72,580</b>	<b>63,760</b>	<b>20,086</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>11,266</b>	<b>72,580</b>	<b>63,760</b>	<b>20,086</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>		
BOND AND INTEREST REDEMPTION ACCOUNT	85,017	3
BOND RESERVE ACCOUNT	349,660	4
<b>Total (Acct. 125):</b>	<b>434,677</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION ACCOUNT	37,284	5
<b>Total (Acct. 126):</b>	<b>37,284</b>	
<b>Other Special Funds (128):</b>		
CONSTRUCTION ACCOUNT	1,845,740	6
WATER PLANT AND MAINTENANCE RESERVE ACCOUNTS	633,747	7
SICK LEAVE RESERVE ACCOUNT	79,861	8
<b>Total (Acct. 128):</b>	<b>2,559,348</b>	
<b>Interest Special Deposits (132):</b>		
NONE		9
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		10
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		11
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	91,945	12
Electric		13
Sewer (Regulated)		14
<b>Other (specify):</b>		
UNBILLED REVENUE	80,281	15
<b>Total (Acct. 142):</b>	<b>172,226</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		16

### 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>		
Merchandising, jobbing and contract work	990	17
<b>Other (specify):</b>		
NONE		18
<b>Total (Acct. 143):</b>	<b>990</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENTS ON THE TAX ROLL	267	19
<b>Total (Acct. 145):</b>	<b>267</b>	
<b>Prepayments (165):</b>		
PREPAYMENTS	13,580	20
<b>Total (Acct. 165):</b>	<b>13,580</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		21
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		22
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		23
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		24
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		25
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		26
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	581,880	27
COMPENSATED ABSENCES	84,952	28
<b>Total (Acct. 253):</b>	<b>666,832</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)	7,605,706	0	0	0	7,605,706	1
Materials and Supplies	27,258	0	0	0	27,258	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,686,780	0	0	0	2,686,780	4
Customer Advances for Construction					0	5
Regulatory Liability	598,994	0	0	0	598,994	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>4,347,190</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,347,190</b>	
Net Operating Income	344,088	0	0	0	344,088	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.92%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.92%</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	616,108	0	0	0	<b>616,108</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	34,228	0	0	0	<b>34,228</b>	<b>3</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>581,880</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>581,880</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

Stoughton Water Utility  
Stoughton, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Stoughton Water Utility, an enterprise fund of the City of Stoughton as of December 31, 2006, and the related statements of income and retained earnings for the year then ended and the supplemental schedules as of and for the year ended December 31, 2006 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Madison, Wisconsin  
January 24, 2007

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### Identification and Ownership - Contacts (Page iv)

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

The person responsible for the utility's record keeping for the majority of 2006 is no longer employed with the utility. The position was filled in March 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)	1,282,895	1,239,828	1
<b>Total Sales of Water</b>	<b>1,282,895</b>	<b>1,239,828</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	6,095	7,255	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	8,834	8,282	6
<b>Total Other Operating Revenues</b>	<b>14,929</b>	<b>15,537</b>	
<b>Total Operating Revenues</b>	<b>1,297,824</b>	<b>1,255,365</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	3,838	1,522	7
Pumping Expenses (620-633)	103,522	94,945	8
Water Treatment Expenses (640-652)	23,678	35,597	9
Transmission and Distribution Expenses (660-678)	114,254	100,575	10
Customer Accounts Expenses (901-905)	74,083	83,377	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	241,393	376,262	13
<b>Total Operation and Maintenance Expenses</b>	<b>560,768</b>	<b>692,278</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	193,847	181,342	14
Amortization Expense (404-407)		0	15
Taxes (408)	199,121	195,276	16
<b>Total Other Operating Expenses</b>	<b>392,968</b>	<b>376,618</b>	
<b>Total Operating Expenses</b>	<b>953,736</b>	<b>1,068,896</b>	
<b>NET OPERATING INCOME</b>	<b>344,088</b>	<b>186,469</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial	15	3,383	2,184	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>15</b>	<b>3,383</b>	<b>2,184</b>	
Metered Sales to General Customers (461)				
Residential	4,323	234,481	618,867	4
Commercial	419	79,640	143,479	5
Industrial	26	139,394	162,515	6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,768</b>	<b>453,515</b>	<b>924,861</b>	
Private Fire Protection Service (462)	40		17,798	7
Public Fire Protection Service (463)	4,766		323,856	8
Other Sales to Public Authorities (464)	29	7,227	13,894	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	61	302	12
<b>Total Sales of Water</b>	<b>9,620</b>	<b>464,186</b>	<b>1,282,895</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	323,856	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>323,856</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	6,095	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>6,095</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
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	8,834	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>8,834</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)	362	386	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)	3,476	1,136	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>3,838</b>	<b>1,522</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)	85,689	79,776	17
Pumping Labor and Expenses (624)	4,395	7,055	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	4,885	3,059	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)	1,329	0	22
Maintenance of Structures and Improvements (631)		0	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	7,224	5,055	25
<b>Total Pumping Expenses</b>	<b>103,522</b>	<b>94,945</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)		47	26
Chemicals (641)	10,150	9,687	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)	4,198	10,525	<b>28</b>
Miscellaneous Expenses (643)	511	686	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)	1,632	2,406	<b>32</b>
Maintenance of Water Treatment Equipment (652)	7,187	12,246	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>23,678</b>	<b>35,597</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)		0	<b>34</b>
Storage Facilities Expenses (661)		0	<b>35</b>
Transmission and Distribution Lines Expenses (662)	4,891	3,063	<b>36</b>
Meter Expenses (663)	7,869	4,630	<b>37</b>
Customer Installations Expenses (664)		0	<b>38</b>
Miscellaneous Expenses (665)	23,371	25,018	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	3,630	4	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	35,247	31,641	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	14,227	14,478	<b>46</b>
Maintenance of Meters (676)	3,515	2,411	<b>47</b>
Maintenance of Hydrants (677)	17,351	14,625	<b>48</b>
Maintenance of Miscellaneous Plant (678)	4,153	4,705	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>114,254</b>	<b>100,575</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	12,469	5,545	<b>51</b>
Customer Records and Collection Expenses (903)	49,848	74,093	<b>52</b>
Uncollectible Accounts (904)	11,766	3,739	<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)		0	54
<b>Total Customer Accounts Expenses</b>	<b>74,083</b>	<b>83,377</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)	54,421	115,829	56
Office Supplies and Expenses (921)	10,683	11,091	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	8,096	29,266	59
Property Insurance (924)	15,031	12,551	60
Injuries and Damages (925)	1,330	9,649	61
Employee Pensions and Benefits (926)	121,178	154,349	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	2,471	16,858	65
Rents (931)	17,632	18,901	66
Maintenance of General Plant (932)	10,551	7,768	67
<b>Total Administrative and General Expenses</b>	<b>241,393</b>	<b>376,262</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>560,768</b>	<b>692,278</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		184,943	182,078	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,587	4,643	2
<b>Net property tax equivalent</b>		<b>180,356</b>	<b>177,435</b>	
Social Security		20,038	17,797	3
PSC Remainder Assessment		974	1,124	4
Other (specify): CLEARING ACCOUNT		(2,247)	(1,080)	5
<b>Total tax expense</b>		<b>199,121</b>	<b>195,276</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			Dane				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.177624				3
County tax rate	mills		2.450331				4
Local tax rate	mills		6.713984				5
School tax rate	mills		7.905220				6
Voc. school tax rate	mills		1.226147				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>18.473306</b>				<b>10</b>
Less: state credit	mills		1.198924				11
<b>Net tax rate</b>	mills		<b>17.274382</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.713984</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.131367</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>15.845351</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>18.473306</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.857743</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>17.274382</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>14.816982</b>				<b>21</b>
Utility Plant, Jan. 1	\$	12,608,954	12,608,954				22
Materials & Supplies	\$	28,291	28,291				23
<b>Subtotal</b>	\$	<b>12,637,245</b>	<b>12,637,245</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>12,637,245</b>	<b>12,637,245</b>				<b>26</b>
Assessment Ratio	dec.		0.987700				27
<b>Assessed Value</b>	\$	<b>12,481,807</b>	<b>12,481,807</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>14.816982</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>184,943</b>	<b>184,943</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	130,803					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>184,943</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)	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)	11,635		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)	480,354		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>491,989</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	576,342		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	222,172		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	565,195		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	118,789		20
<b>Total Pumping Plant</b>	<b>1,482,498</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	13,671		22
Water Treatment Equipment (332)	77,092		23
<b>Total Water Treatment Plant</b>	<b>90,763</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			11,635	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)			480,354	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>491,989</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			576,342	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			222,172	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			565,195	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			118,789	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,482,498</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			13,671	22
Water Treatment Equipment (332)			77,092	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>90,763</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)	13,206		24
Structures and Improvements (341)	1,611		25
Distribution Reservoirs and Standpipes (342)	591,791		26
Transmission and Distribution Mains (343)	2,669,577	18,551	27
Fire Mains (344)	0		28
Services (345)	617,835	1,985	29
Meters (346)	609,774	77,852	30
Hydrants (348)	358,737		31
Other Transmission and Distribution Plant (349)	973		32
<b>Total Transmission and Distribution Plant</b>	<b>4,863,504</b>	<b>98,388</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	219,506		34
Office Furniture and Equipment (391)	29,131	3,119	35
Computer Equipment (391.1)	39,021	11,790	36
Transportation Equipment (392)	32,427		37
Stores Equipment (393)	2,186		38
Tools, Shop and Garage Equipment (394)	35,109		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	84,219		41
Communication Equipment (397)	26,804		42
SCADA Equipment (397.1)	158,914		43
Miscellaneous Equipment (398)	89		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>627,406</b>	<b>14,909</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,556,160</b>	<b>113,297</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>7,556,160</b>	<b>113,297</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)			13,206 24
Structures and Improvements (341)			1,611 25
Distribution Reservoirs and Standpipes (342)			591,791 26
Transmission and Distribution Mains (343)			2,688,128 27
Fire Mains (344)			0 28
Services (345)	180		619,640 29
Meters (346)	1,840		685,786 30
Hydrants (348)			358,737 31
Other Transmission and Distribution Plant (349)			973 32
<b>Total Transmission and Distribution Plant</b>	<b>2,020</b>	<b>0</b>	<b>4,959,872</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			219,506 34
Office Furniture and Equipment (391)			32,250 35
Computer Equipment (391.1)	12,185		38,626 36
Transportation Equipment (392)			32,427 37
Stores Equipment (393)			2,186 38
Tools, Shop and Garage Equipment (394)			35,109 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			84,219 41
Communication Equipment (397)			26,804 42
SCADA Equipment (397.1)			158,914 43
Miscellaneous Equipment (398)			89 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>12,185</b>	<b>0</b>	<b>630,130</b>
<b>Total utility plant in service directly assignable</b>	<b>14,205</b>	<b>0</b>	<b>7,655,252</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>14,205</b>	<b>0</b>	<b>7,655,252</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)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	3,682,032	38,495	27
Fire Mains (344)	0		28
Services (345)	861,516	11,030	29
Meters (346)	0		30
Hydrants (348)	502,228	4,429	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>5,045,776</b>	<b>53,954</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>5,045,776</b>	<b>53,954</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>5,045,776</b>	<b>53,954</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)			3,720,527 27
Fire Mains (344)			0 28
Services (345)			872,546 29
Meters (346)			0 30
Hydrants (348)			506,657 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>5,099,730</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>5,099,730</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>5,099,730</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			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	220,239	2.94%	13,931	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>220,239</b>		<b>13,931</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	219,946	2.44%	18,443	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	126,542	4.42%	9,777	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	319,768	4.42%	24,869	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	18,991	4.42%	5,228	15
<b>Total Pumping Plant</b>	<b>685,247</b>		<b>58,317</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	6,741	3.20%	438	16
Water Treatment Equipment (332)	60,949	3.30%	2,544	17
<b>Total Water Treatment Plant</b>	<b>67,690</b>		<b>2,982</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	970	3.20%	52	18
Distribution Reservoirs and Standpipes (342)	281,479	1.87%	11,244	19
Transmission and Distribution Mains (343)	394,925	1.30%	34,825	20
Fire Mains (344)	0			21
Services (345)	165,394	2.09%	17,943	22
Meters (346)	387,492	5.50%	35,628	23
Hydrants (348)	61,875	2.20%	7,892	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					234,170	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	234,170	
321					238,389	8
322					0	9
323					136,319	10
324					0	11
325					344,637	12
326					0	13
327					0	14
328					24,219	15
	0	0	0	0	743,564	
331					7,179	16
332					63,493	17
	0	0	0	0	70,672	
341					1,022	18
342					292,723	19
343					429,750	20
344					0	21
345	180				183,157	22
346	1,840				421,280	23
348					69,767	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)	954	5.00%	19	<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,293,089</b>		<b>107,603</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	64,567	2.90%	6,366	<b>26</b>
Office Furniture and Equipment (391)	18,466	5.83%	1,780	<b>27</b>
Computer Equipment (391.1)	39,021	20.00%	7,765	<b>28</b>
Transportation Equipment (392)	19,402	10.50%	4,111	<b>29</b>
Stores Equipment (393)	(172)	5.83%	127	<b>30</b>
Tools, Shop and Garage Equipment (394)	26,294	5.83%	2,036	<b>31</b>
Laboratory Equipment (395)	0	5.83%		<b>32</b>
Power Operated Equipment (396)	44,371	5.80%	6,316	<b>33</b>
Communication Equipment (397)	31,265	9.17%		<b>34</b>
SCADA Equipment (397.1)	71,335	9.17%	14,620	<b>35</b>
Miscellaneous Equipment (398)	94	5.83%		<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>314,643</b>		<b>43,121</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,580,908</b>		<b>225,954</b>	
Common Utility Plant Allocated to Water Department	0			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b>2,580,908</b>		<b>225,954</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					973 25
	<u>2,020</u>	0	0	0	<u>1,398,672</u>
390					70,933 26
391					20,246 27
391.1	12,185				34,601 28
392					23,513 29
393					(45) 30
394					28,330 31
395					0 32
396					50,687 33
397					31,265 34
397.1					85,955 35
398					94 36
399					0 37
	<u>12,185</u>	0	0	0	<u>345,579</u>
	<u>14,205</u>	0	0	0	<u>2,792,657</u>
					0 38
	<u>14,205</u>	0	0	0	<u>2,792,657</u>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<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)	0		17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</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)	581,690	1.30%	48,117
Fire Mains (344)	0		21
Services (345)	233,250	2.90%	25,144
Meters (346)	0		23
Hydrants (348)	99,889	2.20%	11,098

**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					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					629,807 20
344					0 21
345					258,394 22
346					0 23
348					110,987 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>914,829</b>		<b>84,359</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>914,829</b>		<b>84,359</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>914,829</b>		<b>84,359</b>

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
349					0 25
	0	0	0	0	<u>999,188</u>
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	<u>999,188</u>
					0 38
	0	0	0	0	<u><u>999,188</u></u>

## 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			42,117	42,117	1
February			39,254	39,254	2
March			41,759	41,759	3
April			40,125	40,125	4
May			44,097	44,097	5
June			45,071	45,071	6
July			44,272	44,272	7
August			43,187	43,187	8
September			39,568	39,568	9
October			42,067	42,067	10
November			38,982	38,982	11
December			37,341	37,341	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>497,840</b>	<b>497,840</b>	
Less: Water sold				464,186	13
Volume pumped but not sold				33,654	14
Volume sold as a percent of volume pumped				93%	15
Volume used for water production, water quality and system maintenance				7,134	16
Volume related to equipment/system malfunction				2,089	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				9,223	19
Volume pumped but unaccounted for				24,431	20
Percent of water lost				5%	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.)				1,918	24
Date of maximum: 8/14/2006					25
Cause of maximum:					26
HOT WEATHER.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				849	27
Date of minimum: 1/1/2006					28
Total KWH used for pumping for the year				972,633	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL - WILSON/TAFT	3	950	12	770	No	<b>1</b>
WELL - VAN BUREN/ROBY	4	969	15	1,880	Yes	<b>2</b>
WELL - W. SOUTH/KING	5	1,112	19	1,462	Yes	<b>3</b>
WELL - E. ACADEMY	6	1,132	18	1,498	Yes	<b>4</b>
WELL - ROBY	7	1,040	17	1,440	Yes	<b>5</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	STAND BY 2 WELL 5	STAND BY WELL 7	STAND-BY 1 WELL 6	1
Location	SOUTH & KING PUMPHOUSE	ROBY ROAD	E. ACADEMY PUMPHOUSE	2
Purpose	S	S	S	3
Destination	R	D	D	4
Pump Manufacturer	CUMMINS	CUMMINS	WAUKESHA	5
Year Installed	1989	1998	1986	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	2,000	1,000	1,000	8
Pump Motor or Standby Engine Mfr	CUMMINS	CUMMINS	WAUKESHA	9 10
Year Installed	1989	1998	1986	11
Type	NATURAL GAS	NATURAL GAS	NATURAL GAS	12
Horsepower	0	240	0	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 3	WELL 4	WELL 5	14
Location	WILSON/TAFT	VAN BUREN/ROBY	W. SOUTH/KING	15
Purpose	P	P	P	16
Destination	D	D	R	17
Pump Manufacturer	FAIRBANKS MORSE	BYRON JACKSON	BYRON JACKSON	18
Year Installed	1990	1963	1977	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	560	1,200	1,015	21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	GENERAL ELECTRIC	A C	22 23
Year Installed	1990	1963	1977	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	125	125	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 6	WELL 7		1
Location	E. ACADEMY	2001 ROBY RD		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	AURORA	GOULDS		5
Year Installed	1986	1998		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,040	1,000		8
Pump Motor or Standby Engine Mfr	U.S.	U.S.		10
Year Installed	1986	1998		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	100	125		13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22
Year Installed				23
Type				24
Horsepower				25
				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	ET 2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1951	1989	1977	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	126	0	111	6
Total capacity in gallons (actual)	250,000	400,000	300,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.9800	1.4400	1.9800	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	65,200	0	0	0	<b>65,200</b>	<b>1</b>
M	D	6.000	54,840	157	0	0	<b>54,997</b>	<b>2</b>
M	D	8.000	112,123	40	0	0	<b>112,163</b>	<b>3</b>
M	D	10.000	77,634	479	0	0	<b>78,113</b>	<b>4</b>
M	S	10.000	230	0	0	0	<b>230</b>	<b>5</b>
M	D	12.000	5,308	0	0	0	<b>5,308</b>	<b>6</b>
<b>Total Within Municipality</b>			<b>315,335</b>	<b>676</b>	<b>0</b>	<b>0</b>	<b>316,011</b>	
<b>Total Utility</b>			<b>315,335</b>	<b>676</b>	<b>0</b>	<b>0</b>	<b>316,011</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	470	0	9	0	461		1
M	0.625	765	0	0	0	765		2
M	0.750	248	0	0	0	248		3
M	1.000	3,081	2	0	0	3,083		4
P	1.000	1	0	0	0	1		5
M	1.250	26	0	0	0	26		6
M	1.500	105	0	0	0	105		7
M	2.000	96	0	0	0	96		8
M	2.500	1	0	0	0	1		9
M	4.000	15	0	0	0	15		10
M	6.000	7	1	0	0	8		11
<b>Total Utility</b>		<b>4,815</b>	<b>3</b>	<b>9</b>	<b>0</b>	<b>4,809</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	4,494	200	110		4,584	227	1
1.000	87	0	3	0	84	25	2
1.250	4	0	0	0	4	1	3
1.500	54	1	0	0	55	30	4
2.000	47	0	1	0	46	7	5
3.000	6	0	0	0	6	0	6
4.000	6	0	0	0	6	0	7
<b>Total:</b>	<b>4,698</b>	<b>201</b>	<b>114</b>	<b>0</b>	<b>4,785</b>	<b>290</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	4,293	237	7	7	0	40	4,584	1
1.000	0	64	3	2	2	13	84	2
1.250	0	3	0	0	0	1	4	3
1.500	0	47	0	6	0	2	55	4
2.000	0	32	4	8	0	2	46	5
3.000	0	3	2	1	0	0	6	6
4.000	0	4	2	0	0	0	6	7
<b>Total:</b>	<b>4,293</b>	<b>390</b>	<b>18</b>	<b>24</b>	<b>2</b>	<b>58</b>	<b>4,785</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	533	1			534	2
<b>Total Fire Hydrants</b>	<b>533</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>534</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:	722
Number of distribution system valves end of year:	993
Number of distribution valves operated during year:	234

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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.

Account 920: During 2005 there was a significant increase in this account due to the allocation of labor costs from the electric utility for work associated with the 2005 tornado.

Account 930: Nothing unusual or significant was noted in this account during 2006. 2005 included a significant amount of costs from Strand.

Account 926: Decrease in this account is mainly due to an insurance reimbursement of \$21,000 for employee health insurance claims.

Account 903: Prior year included an adjustment of \$15,000 for amounts that had inadvertently been included in prepaid expenses. Amount recorded in 2006 appears reasonable compared to prior years.

Account 923: There was a significant amount of engineering expenses relating to the Skavlen and Matson developments in 2005.

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

If End of Year Balance is less than zero, please explain.

393 - This account has been over depreciated. Management has discontinued accumulating depreciation in this account.

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

Account 398 and 397 - The equivalent plant in service has been over depreciated. Management has discontinued depreciating these plant accounts until assets are added in the future.

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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.

Main additions were utility financed and developer financed.

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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.

Service additions were utility financed and developer financed.

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

Confirmed with the utility that all utility owned services were in use at the end of the year.

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### Meters (Page W-23)

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

The utility has a testing program in place that ensures all meters are being tested on a rotating basis not to exceed ten years.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-23)

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

**Yes.**

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