



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: CITY OF WEST BEND WATER UTILITY

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Principal Office: 1115 S. MAIN STREET  
WEST BEND, WI 53095

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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 WEST BEND WATER UTILITY

**Utility Address:** 1115 S. MAIN STREET  
WEST BEND, WI 53095

**When was utility organized?** 12/1/1908

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR TERRANCE H. KIEKHAEFER

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**

1115 SOUTH MAIN STREET  
WEST BEND, WI 53095

**Telephone:** (262) 335 - 5040

**Fax Number:** (262) 335 - 5032

**E-mail Address:** wbu@ci.west-bend.wi.us

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

**Name:** SARAH SCHLEEDE

**Title:** SENIOR ACCOUNTANT

**Office Address:** VIRCHOW KRAUSE & CO.

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

**Telephone:** (608) 240 - 2310

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

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

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

**Name:** MR. DOUG BADE

**Title:** COUNCIL PRESIDENT

**Office Address:**

1115 SOUTH MAIN ST.  
WEST BEND, WI 53095

**Telephone:** (608) 335 - 5100

**Fax Number:**

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** NO

**IDENTIFICATION AND OWNERSHIP**

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

**Name:**

**Title:**

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

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 2310

**E-mail Address:**

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

**Period covered by most recent audit:** 2006

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

**Name:** MR TERRANCE H KIEKHAEFER

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**

1115 SOUTH MAIN STREET  
WEST BEND, WI 53095

**Telephone:** (262) 335 - 5040

**Fax Number:** (262) 335 - 5032

**E-mail Address:** wbwu@ci.west-bend.wi.us

**Name of utility commission/committee:** N/A - City Council is governing body

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

MR DOUG BADE, MAYOR

**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:**

**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)	4,176,264	3,989,414	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,197,776	2,340,119	2
Depreciation Expense (403)	621,436	612,001	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	511,201	482,896	5
<b>Total Operating Expenses</b>	<b>3,330,413</b>	<b>3,435,016</b>	
<b>Net Operating Income</b>	<b>845,851</b>	<b>554,398</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>845,851</b>	<b>554,398</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)	0	0	9
Interest and Dividend Income (419)	103,974	46,843	10
Miscellaneous Nonoperating Income (421)	264,629	987,751	11
<b>Total Other Income</b>	<b>368,603</b>	<b>1,034,594</b>	
<b>Total Income</b>	<b>1,214,454</b>	<b>1,588,992</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(74,946)	(48,396)	12
Other Income Deductions (426)	211,608	202,092	13
<b>Total Miscellaneous Income Deductions</b>	<b>136,662</b>	<b>153,696</b>	
<b>Income Before Interest Charges</b>	<b>1,077,792</b>	<b>1,435,296</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	140,184	107,813	14
Amortization of Debt Discount and Expense (428)	18,277	16,607	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	68,307	84,820	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	16,592	19
<b>Total Interest Charges</b>	<b>226,768</b>	<b>192,648</b>	
<b>Net Income</b>	<b>851,024</b>	<b>1,242,648</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	17,393,773	15,620,137	20
Balance Transferred from Income (433)	851,024	1,242,648	21
Miscellaneous Credits to Surplus (434)	0	530,988	22
Miscellaneous Debits to Surplus--Debit (435)	53,388	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>18,191,409</b>	<b>17,393,773</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	4,176,264		4,176,264	1
<b>Total (Acct. 400):</b>	<b>4,176,264</b>	<b>0</b>	<b>4,176,264</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,197,776		2,197,776	2
<b>Total (Acct. 401-402):</b>	<b>2,197,776</b>	<b>0</b>	<b>2,197,776</b>	
<b>Depreciation Expense (403):</b>				
Derived	621,436		621,436	3
<b>Total (Acct. 403):</b>	<b>621,436</b>	<b>0</b>	<b>621,436</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	511,201		511,201	5
<b>Total (Acct. 408):</b>	<b>511,201</b>	<b>0</b>	<b>511,201</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>845,851</b>	<b>0</b>	<b>845,851</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>				
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	103,974	0	103,974 11
<b>Total (Acct. 419):</b>	<b>103,974</b>	<b>0</b>	<b>103,974</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	264,629	264,629 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>264,629</b>	<b>264,629</b>
<b>TOTAL OTHER INCOME:</b>	<b>103,974</b>	<b>264,629</b>	<b>368,603</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(74,946)	[REDACTED]	(74,946) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(74,946)</b>	<b>0</b>	<b>(74,946)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	211,608	211,608 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>211,608</b>	<b>211,608</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(74,946)</b>	<b>211,608</b>	<b>136,662</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	140,184	[REDACTED]	140,184 18
<b>Total (Acct. 427):</b>	<b>140,184</b>	<b>0</b>	<b>140,184</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT ISSUANCE COSTS	18,277	[REDACTED]	18,277 19
<b>Total (Acct. 428):</b>	<b>18,277</b>	<b>0</b>	<b>18,277</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	68,307	[REDACTED]	68,307 21
<b>Total (Acct. 430):</b>	<b>68,307</b>	<b>0</b>	<b>68,307</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>226,768</b>	<b>0</b>	<b>226,768</b>
<b>NET INCOME:</b>	<b>798,003</b>	<b>53,021</b>	<b>851,024</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	8,296,236	9,097,537	17,393,773 24
<b>Total (Acct. 216):</b>	<b>8,296,236</b>	<b>9,097,537</b>	<b>17,393,773</b>
<b>Balance Transferred from Income (433):</b>			
Derived	798,003	53,021	851,024 25
<b>Total (Acct. 433):</b>	<b>798,003</b>	<b>53,021</b>	<b>851,024</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>			
CORRECTION FROM PRIOR YEAR	53,388	0	53,388 27
<b>Total (Acct. 435)--Debit:</b>	<b>53,388</b>	<b>0</b>	<b>53,388</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>9,040,851</b>	<b>9,150,558</b>	<b>18,191,409</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)					0	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>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

### 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	4,176,264	0	0	0	4,176,264	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>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>4,176,264</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,176,264</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	836,669		836,669	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	138,302		138,302	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>974,971</b>	<b>0</b>	<b>974,971</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	18	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)	33,221,415	32,061,794	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	8,245,200	7,559,401	2
<b>Net Utility Plant</b>	<b>24,976,215</b>	<b>24,502,393</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>24,976,215</b>	<b>24,502,393</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)	1,500,000	1,570,000	7
Other Investments (124)	375,370	443,951	8
Special Funds (125-128)	1,761,437	1,129,629	9
<b>Total Other Property and Investments</b>	<b>3,636,807</b>	<b>3,143,580</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	22,488	11,920	10
Special Deposits (132-134)	0	0	11
Working Funds (135)		0	12
Temporary Cash Investments (136)	394,251	301,789	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	773,338	750,856	15
Other Accounts Receivable (143)	867	109,790	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	135,576	293,898	18
Materials and Supplies (151-163)	47,138	37,579	19
Prepayments (165)	0	0	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>1,373,658</b>	<b>1,505,832</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	110,231	90,795	24
Other Deferred Debits (182-186)	402,679	429,963	25
<b>Total Deferred Debits</b>	<b>512,910</b>	<b>520,758</b>	
<b>Total Assets and Other Debits</b>	<b>30,499,590</b>	<b>29,672,563</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)	3,479,893	3,410,263	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	18,191,409	17,393,773	28
<b>Total Proprietary Capital</b>	<b>21,671,302</b>	<b>20,804,036</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	5,345,000	4,740,000	29
Advances from Municipality (223)	1,212,117	1,558,276	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>6,557,117</b>	<b>6,298,276</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	84,663	90,938	33
Payables to Municipality (233)	53,992	321,522	34
Customer Deposits (235)	14,773	16,585	35
Taxes Accrued (236)	466,232	438,562	36
Interest Accrued (237)	73,059	68,067	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	159,896	152,262	41
<b>Total Current and Accrued Liabilities</b>	<b>852,615</b>	<b>1,087,936</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	1,418,556	1,482,315	44
<b>Total Deferred Credits</b>	<b>1,418,556</b>	<b>1,482,315</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>30,499,590</b>	<b>29,672,563</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	32,061,794	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)	21,263,717	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	11,557,831	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)	163,124				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	236,743				9
<b>Total Utility Plant</b>	<b>33,221,415</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)	5,968,506	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,276,694	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>8,245,200</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>24,976,215</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>	5,491,110				<b>5,491,110</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	621,436				<b>621,436</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	62,122				<b>62,122</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	61				<b>61</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>683,619</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>683,619</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	172,589				<b>172,589</b>	<b>18</b>
Cost of removal	33,634				<b>33,634</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>206,223</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>206,223</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>5,968,506</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,968,506</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>	2,068,291				<b>2,068,291</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	211,608				<b>211,608</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>211,608</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>211,608</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	3,205				<b>3,205</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>3,205</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,205</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,276,694</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,276,694</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**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	47,138	37,579	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>47,138</b>	<b>37,579</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 DEBT ISSUE	1,910	428	1,214	1
1999 DEBT ISSUE	1,050	428	7,396	2
2000 DEBT ISSUE	2,510	428	4,027	3
2001 DEBT ISSUE	5,588	428	27,939	4
2004 DEBT ISSUE	900	428	6,297	5
2005 DEBT ISSUE	4,280	428	27,685	6
2006 DEBT ISSUE	2,040	428	35,673	7
<b>Total</b>			<b>110,231</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				8
<b>Total</b>			<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	3,410,263	1
<b>Changes during year (explain):</b>		
CURRENT YEAR PLANT ADDITIONS FINANCED BY TIF	69,630	2
<b>Balance end of year</b>	<b><u>3,479,893</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 Revenue Bonds	03/01/1998	03/01/2008	4.40%	370,000	<b>1</b>
1999 REVENUE BONDS	03/01/1999	03/01/2019	4.54%	2,020,000	<b>2</b>
2000 REVENUE BONDS	04/01/2000	03/01/2010	4.83%	395,000	<b>3</b>
2001 REVENUE BONDS	04/01/2001	03/01/2012	4.30%	495,000	<b>4</b>
2005 REVENUE BONDS	04/01/2005	03/01/2014	3.75%	990,000	<b>5</b>
2006 REVENUE BONDS	04/01/2006	03/01/2021	4.37%	1,075,000	<b>6</b>
<b>Total Bonds (Account 221):</b>				<b>5,345,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>7</b>

**Net amount of bonds outstanding December 31: 5,345,000**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
2002 G.O. NOTES	12/31/2002	04/01/2007	3.38%	130,019	<b>1</b>
2003 G.O. REFUNDING	04/01/2003	04/01/2012	3.00%	100,004	<b>2</b>
2004 G.O. NOTES	03/01/2004	03/01/2014	3.25%	295,000	<b>3</b>
2001 G.O. REFUNDING	12/31/2001	02/01/2010	4.05%	687,094	<b>4</b>
<b>Total for Account 223</b>				<b><u>1,212,117</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	438,562	1
<b>Accruals:</b>		
Charged water department expense	547,510	2
Charged electric department expense		3
Charged sewer department expense	11,509	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>559,019</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	462,471	6
Social Security taxes	65,642	7
PSC Remainder Assessment	3,236	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>531,349</b>	
<b>Balance end of year</b>	<b>466,232</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>					
1998 Revenue Bonds	8,043	18,130	20,530	5,643	1
2001 REVENUE BONDS	8,269	22,708	23,548	7,429	2
2006 REVENUE BONDS		33,579	18,655	14,924	3
1999 REVENUE BONDS	8,473	24,359	24,783	8,049	4
2005 REVENUE BONDS	14,427	41,408	42,158	13,677	5
<b>Subtotal</b>	<b>39,212</b>	<b>140,184</b>	<b>129,674</b>	<b>49,722</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	6
2000 REVENUE BONDS	8,155	20,881	22,351	6,685	7
2001 G.O. REFUNDING	14,133	28,187	30,793	11,527	8
2003 G.O. NOTES	1,129	3,840	4,063	906	9
2002 GO NOTES	2,437	6,095	7,314	1,218	10
2004 GO NOTES	3,001	9,304	9,304	3,001	11
<b>Subtotal</b>	<b>28,855</b>	<b>68,307</b>	<b>73,825</b>	<b>23,337</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	12
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	13
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>68,067</b>	<b>208,491</b>	<b>203,499</b>	<b>73,059</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>		
ADVANCE TO TIF	1,500,000	1
<b>Total (Acct. 123):</b>	<b>1,500,000</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	375,370	2
<b>Total (Acct. 124):</b>	<b>375,370</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION ACCOUNT	237,500	4
<b>Total (Acct. 126):</b>	<b>237,500</b>	
<b>Other Special Funds (128):</b>		
BOND REDEMPTION ACCOUNT	473,960	5
CONSTRUCTION ACCOUNT	645,402	6
BOND RESERVE ACCOUNT	404,575	7
<b>Total (Acct. 128):</b>	<b>1,523,937</b>	
<b>Interest Special Deposits (132):</b>		
NONE		8
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		9
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		10
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	773,338	11
Electric		12
Sewer (Regulated)		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 142):</b>	<b>773,338</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
<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>		
NONE		17
MISCELLANEOUS BILLINGS	867	18
<b>Total (Acct. 143):</b>	<b>867</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM SEWER	25,458	19
RECEIVABLE FROM CITY FOR VARIOUS OPERATING EXPENSES	53,212	20
FROM TIF FOR CAPITAL ADDITIONS	56,906	21
<b>Total (Acct. 145):</b>	<b>135,576</b>	
<b>Prepayments (165):</b>		
NONE		22
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		23
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
PRELIMINARY SURVEY AND INVESTIGATION	402,679	24
<b>Total (Acct. 183):</b>	<b>402,679</b>	
<b>Clearing Accounts (184):</b>		
NONE		25
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		26
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		27
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO TIF FOR CAPITAL PROJECTS	53,992	28
<b>Total (Acct. 233):</b>	<b>53,992</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	1,274,091	29
ACCRUED COMPENSATED ABSENCES	144,465	30
<b>Total (Acct. 253):</b>	<b>1,418,556</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)	20,483,461	0	0	0	20,483,461	1
Materials and Supplies	42,358	0	0	0	42,358	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	5,729,808	0	0	0	5,729,808	4
Customer Advances for Construction					0	5
Regulatory Liability	1,311,564	0	0	0	1,311,564	6
					0	7
<b>Average Net Rate Base</b>	<b>13,484,447</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,484,447</b>	
Net Operating Income	845,851	0	0	0	845,851	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>6.27%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.27%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	1,349,037	0	0	0	1,349,037	1
<b>Add credits during year:</b>					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	74,946	0	0	0	74,946	3
<b>Other (specify):</b>					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>1,274,091</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,274,091</b>	

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## FINANCIAL SECTION FOOTNOTES

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

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

145- Descriptions noted on page F-19

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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)	4,003,974	3,797,933	1
<b>Total Sales of Water</b>	<b>4,003,974</b>	<b>3,797,933</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	50,963	42,961	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	81,013	105,537	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	40,314	42,983	6
<b>Total Other Operating Revenues</b>	<b>172,290</b>	<b>191,481</b>	
<b>Total Operating Revenues</b>	<b>4,176,264</b>	<b>3,989,414</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	147,877	116,337	7
Pumping Expenses (620-633)	355,594	338,319	8
Water Treatment Expenses (640-652)	158,477	140,418	9
Transmission and Distribution Expenses (660-678)	699,904	790,426	10
Customer Accounts Expenses (901-905)	86,263	86,357	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	749,661	868,262	13
<b>Total Operation and Maintenance Expenses</b>	<b>2,197,776</b>	<b>2,340,119</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	621,436	612,001	14
Amortization Expense (404-407)		0	15
Taxes (408)	511,201	482,896	16
<b>Total Other Operating Expenses</b>	<b>1,132,637</b>	<b>1,094,897</b>	
<b>Total Operating Expenses</b>	<b>3,330,413</b>	<b>3,435,016</b>	
<b>NET OPERATING INCOME</b>	<b>845,851</b>	<b>554,398</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	10,154	606,422	2,038,937	4
Commercial	814	258,908	685,200	5
Industrial	79	109,861	181,133	6
<b>Total Metered Sales to General Customers (461)</b>	<b>11,047</b>	<b>975,191</b>	<b>2,905,270</b>	
Private Fire Protection Service (462)	308		155,895	7
Public Fire Protection Service (463)	11,113		832,046	8
Other Sales to Public Authorities (464)	66	44,003	110,763	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>22,534</b>	<b>1,019,194</b>	<b>4,003,974</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)	832,046	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>832,046</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	50,303	5
<b>Other (specify):</b> MISCELLANEOUS SERVICE REVENUES	660	6
<b>Total Forfeited Discounts (470)</b>	<b>50,963</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>		
RENTAL OF WATER TOWERS TO CELLULAR COMPANIES	81,013	8
<b>Total Rents from Water Property (472)</b>	<b>81,013</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	39,326	10
<b>Other (specify):</b> BULK WATER SALES AND MISCELLANEOUS REVENUE	988	11
<b>Total Other Water Revenues (474)</b>	<b>40,314</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)	406	513	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)	147,471	115,824	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>147,877</b>	<b>116,337</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	2,922	3,583	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	148,620	148,226	17
Pumping Labor and Expenses (624)	20,344	18,353	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	29,271	32,371	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)	1,765	2,405	22
Maintenance of Structures and Improvements (631)	61,733	37,719	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	90,939	95,662	25
<b>Total Pumping Expenses</b>	<b>355,594</b>	<b>338,319</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	893	709	26
Chemicals (641)	85,392	95,183	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)	24,498	19,140	<b>28</b>
Miscellaneous Expenses (643)	266	451	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)	709	118	<b>31</b>
Maintenance of Structures and Improvements (651)		0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	46,719	24,817	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>158,477</b>	<b>140,418</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)		39	<b>34</b>
Storage Facilities Expenses (661)	6,779	7,284	<b>35</b>
Transmission and Distribution Lines Expenses (662)		0	<b>36</b>
Meter Expenses (663)	16,408	14,413	<b>37</b>
Customer Installations Expenses (664)	1,536	1,164	<b>38</b>
Miscellaneous Expenses (665)		0	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)	11,701	17,834	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	27,069	20,311	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	354,222	463,599	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	175,805	184,587	<b>46</b>
Maintenance of Meters (676)	64,753	21,558	<b>47</b>
Maintenance of Hydrants (677)	41,631	59,637	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>699,904</b>	<b>790,426</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	1,224	1,636	<b>50</b>
Meter Reading Labor (902)	15,581	15,183	<b>51</b>
Customer Records and Collection Expenses (903)	69,458	68,657	<b>52</b>
Uncollectible Accounts (904)		881	<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>86,263</b>	<b>86,357</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)	292,227	284,755	56
Office Supplies and Expenses (921)	47,427	50,946	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	18,597	25,249	59
Property Insurance (924)		0	60
Injuries and Damages (925)	72,848	51,887	61
Employee Pensions and Benefits (926)	228,174	333,761	62
Regulatory Commission Expenses (928)	7,084	32,387	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	36,636	28,688	65
Rents (931)	335	14,267	66
Maintenance of General Plant (932)	46,333	46,322	67
<b>Total Administrative and General Expenses</b>	<b>749,661</b>	<b>868,262</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,197,776</b>	<b>2,340,119</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		490,140	438,562	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		11,509	10,706	2
<b>Net property tax equivalent</b>		<b>478,631</b>	<b>427,856</b>	
Social Security		41,734	59,223	3
PSC Remainder Assessment		3,236	3,417	4
Other (specify): CAPITALIZED TAXES		(12,400)	(7,600)	5
<b>Total tax expense</b>		<b>511,201</b>	<b>482,896</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			Washington				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.186718				3
County tax rate	mills		3.069936				4
Local tax rate	mills		8.257254				5
School tax rate	mills		6.758269				6
Voc. school tax rate	mills		1.456188				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>19.728365</b>				<b>10</b>
Less: state credit	mills		0.987962				11
<b>Net tax rate</b>	mills		<b>18.740403</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.257254</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>8.214457</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>16.471711</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>19.728365</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.834925</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>18.740403</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>15.646837</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>32,061,794</b>	32,061,794				22
Materials & Supplies	\$	<b>37,579</b>	37,579				23
<b>Subtotal</b>	\$	<b>32,099,373</b>	<b>32,099,373</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>392,475</b>	392,475				25
<b>Taxable Assets</b>	\$	<b>31,706,898</b>	<b>31,706,898</b>				<b>26</b>
Assessment Ratio	dec.		0.987962				27
<b>Assessed Value</b>	\$	<b>31,325,210</b>	<b>31,325,210</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>15.646837</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>490,140</b>	<b>490,140</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	346,040					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>490,140</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)	104,417		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)	378,830		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>483,247</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	742,770	347,513	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	974,809	10,105	17
Diesel Pumping Equipment (326)	503,967		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>2,221,546</b>	<b>357,618</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	76,102		21
Structures and Improvements (331)	309,038	495,981	22
Water Treatment Equipment (332)	463,039	17,654	23
<b>Total Water Treatment Plant</b>	<b>848,179</b>	<b>513,635</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)			104,417	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)			378,830	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>483,247</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	31,182		1,059,101	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	16,500		968,414	17
Diesel Pumping Equipment (326)			503,967	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>47,682</b>	<b>0</b>	<b>2,531,482</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			76,102	21
Structures and Improvements (331)			805,019	22
Water Treatment Equipment (332)	2,971		477,722	23
<b>Total Water Treatment Plant</b>	<b>2,971</b>	<b>0</b>	<b>1,358,843</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)	52,719		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	2,276,197		26
Transmission and Distribution Mains (343)	7,654,171	349,830	27
Fire Mains (344)	0		28
Services (345)	686,844	103,828	29
Meters (346)	1,353,433	127,633	30
Hydrants (348)	1,294,797	62,947	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>13,318,161</b>	<b>644,238</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	20,950		33
Structures and Improvements (390)	698,982	34,037	34
Office Furniture and Equipment (391)	35,049	379	35
Computer Equipment (391.1)	361,900		36
Transportation Equipment (392)	636,698	40,396	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	184,133	1,910	39
Laboratory Equipment (395)	5,166		40
Power Operated Equipment (396)	184,609		41
Communication Equipment (397)	91,794		42
SCADA Equipment (397.1)	430,207	190,101	43
Miscellaneous Equipment (398)	182,584		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>2,832,072</b>	<b>266,823</b>	
<b>Total utility plant in service directly assignable</b>	<b>19,703,205</b>	<b>1,782,314</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>19,703,205</b>	<b>1,782,314</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)			52,719 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			2,276,197 26
Transmission and Distribution Mains (343)	6,305	147,931	8,145,627 27
Fire Mains (344)			0 28
Services (345)	283	(147,931)	642,458 29
Meters (346)	39,836		1,441,230 30
Hydrants (348)	5,927		1,351,817 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>52,351</b>	<b>0</b>	<b>13,910,048</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			20,950 33
Structures and Improvements (390)			733,019 34
Office Furniture and Equipment (391)	485		34,943 35
Computer Equipment (391.1)	8,357		353,543 36
Transportation Equipment (392)			677,094 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	9,743		176,300 39
Laboratory Equipment (395)			5,166 40
Power Operated Equipment (396)			184,609 41
Communication Equipment (397)			91,794 42
SCADA Equipment (397.1)	51,000	(49,213)	520,095 43
Miscellaneous Equipment (398)			182,584 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>69,585</b>	<b>(49,213)</b>	<b>2,980,097</b>
<b>Total utility plant in service directly assignable</b>	<b>172,589</b>	<b>(49,213)</b>	<b>21,263,717</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>172,589</b>	<b>(49,213)</b>	<b>21,263,717</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)	18,000		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>18,000</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	414,650		22
Water Treatment Equipment (332)	345,350		23
<b>Total Water Treatment Plant</b>	<b>760,000</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)			18,000 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>18,000</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			414,650 22
Water Treatment Equipment (332)			345,350 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>760,000</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)	32,658		26
Transmission and Distribution Mains (343)	7,294,502	110,390	27
Fire Mains (344)	0		28
Services (345)	2,403,084	37,656	29
Meters (346)	0		30
Hydrants (348)	883,846	20,900	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>10,614,090</b>	<b>168,946</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>11,392,090</b>	<b>168,946</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>11,392,090</b>	<b>168,946</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)			32,658 26
Transmission and Distribution Mains (343)			7,404,892 27
Fire Mains (344)			0 28
Services (345)	36		2,440,704 29
Meters (346)			0 30
Hydrants (348)	3,169		901,577 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>3,205</b>	<b>0</b>	<b>10,779,831</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>3,205</b>	<b>0</b>	<b>11,557,831</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>3,205</b>	<b>0</b>	<b>11,557,831</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)	306,091	2.90%	10,986	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>306,091</b>		<b>10,986</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	282,801	3.20%	28,830	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	383,105	4.40%	48,581	12
Diesel Pumping Equipment (326)	188,748	4.40%	22,175	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>854,654</b>		<b>99,586</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	122,022	3.20%	17,825	16
Water Treatment Equipment (332)	70,660	3.30%	15,523	17
<b>Total Water Treatment Plant</b>	<b>192,682</b>		<b>33,348</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	862,712	1.90%	43,248	19
Transmission and Distribution Mains (343)	971,083	1.30%	102,699	20
Fire Mains (344)	0			21
Services (345)	129,486	2.90%	19,275	22
Meters (346)	184,445	5.50%	88,032	23
Hydrants (348)	198,478	2.20%	29,113	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					317,077	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	317,077	
321	31,182				280,449	8
322					0	9
323					0	10
324					0	11
325	16,500				415,186	12
326					210,923	13
327					0	14
328					0	15
	47,682	0	0	0	906,558	
331					139,847	16
332	2,971				83,212	17
	2,971	0	0	0	223,059	
341					0	18
342					905,960	19
343	6,305	33,634			1,033,843	20
344					0	21
345	283				148,478	22
346	39,836		61		232,702	23
348	5,927				221,664	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			25
<b>Total Transmission and Distribution Plant</b>	<b>2,346,204</b>		<b>282,367</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	270,796	2.90%	20,764	26
Office Furniture and Equipment (391)	22,809	5.80%	2,030	27
Computer Equipment (391.1)	289,980	26.70%	71,919	28
Transportation Equipment (392)	601,883	13.30%	75,210	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	118,604	5.80%	10,453	31
Laboratory Equipment (395)	3,407	5.80%	300	32
Power Operated Equipment (396)	32,141	7.50%	13,846	33
Communication Equipment (397)	73,985	9.20%	8,445	34
SCADA Equipment (397.1)	315,365	9.20%	43,714	35
Miscellaneous Equipment (398)	62,509	5.80%	10,590	36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>1,791,479</b>		<b>257,271</b>	
<b>Total accum. prov. directly assignable</b>	<b>5,491,110</b>		<b>683,558</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>5,491,110</b>		<b>683,558</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
	<u>52,351</u>	<u>33,634</u>	<u>61</u>	<u>0</u>	<u>2,542,647</u>
390					291,560 26
391	485				24,354 27
391.1	8,357				353,542 28
392					677,093 29
393					0 30
394	9,743				119,314 31
395					3,707 32
396					45,987 33
397					82,430 34
397.1	51,000				308,079 35
398					73,099 36
399					0 37
	<u>69,585</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,979,165</u>
	<u>172,589</u>	<u>33,634</u>	<u>61</u>	<u>0</u>	<u>5,968,506</u>
					0 38
	<u>172,589</u>	<u>33,634</u>	<u>61</u>	<u>0</u>	<u>5,968,506</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)	8,738	4.40%	900	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>8,738</b>		<b>900</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	116,198	3.20%	13,269	16
Water Treatment Equipment (332)	122,049	3.30%	11,397	17
<b>Total Water Treatment Plant</b>	<b>238,247</b>		<b>24,666</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	12,389	1.90%	621	19
Transmission and Distribution Mains (343)	975,417	1.30%	95,546	20
Fire Mains (344)	0			21
Services (345)	688,253	2.90%	70,235	22
Meters (346)	0			23
Hydrants (348)	145,247	2.20%	19,640	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					9,638 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	9,638
331					129,467 16
332					133,446 17
	0	0	0	0	262,913
341					0 18
342					13,010 19
343					1,070,963 20
344					0 21
345	36				758,452 22
346					0 23
348	3,169				161,718 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>1,821,306</b>		<b>186,042</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>2,068,291</b>		<b>211,608</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>2,068,291</b>		<b>211,608</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
	3,205	0	0	0	2,004,143
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
	3,205	0	0	0	2,276,694
					0 38
	3,205	0	0	0	2,276,694

## 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			82,076	<b>82,076</b>	1
February			75,543	<b>75,543</b>	2
March			82,839	<b>82,839</b>	3
April			83,794	<b>83,794</b>	4
May			89,613	<b>89,613</b>	5
June			102,593	<b>102,593</b>	6
July			112,558	<b>112,558</b>	7
August			100,377	<b>100,377</b>	8
September			88,398	<b>88,398</b>	9
October			92,415	<b>92,415</b>	10
November			79,545	<b>79,545</b>	11
December			83,577	<b>83,577</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>1,073,328</b>	<b>1,073,328</b>	
Less: Water sold				1,019,194	13
Volume pumped but not sold				<b>54,134</b>	14
Volume sold as a percent of volume pumped				<b>95%</b>	15
Volume used for water production, water quality and system maintenance				15,885	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				3,042	18
Total volume not sold but accounted for				<b>18,927</b>	19
Volume pumped but unaccounted for				<b>35,207</b>	20
Percent of water lost				<b>3%</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.)				4,532	24
Date of maximum: 7/7/2006					25
Cause of maximum:					26
Lawn sprinkling.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,159	27
Date of minimum: 12/25/2006					28
Total KWH used for pumping for the year				1,277,505	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>	
850 SILVERBROOK DRIVE	10	70	30	1,000,000	Yes	<b>1</b>
700 N. KUESTER LANE	11	80	30	700,000	Yes	<b>2</b>
1214 N 9TH AVENUE	12	109	30	1,000,000	Yes	<b>3</b>
2000 W. DECORAH	13	102	30	1,500,000	Yes	<b>4</b>
925 S. KUESTER LANE	4	275	18	2,300,000	Yes	<b>5</b>
1115 EVERGREEN STREET	5	398	21	375,000	Yes	<b>6</b>
1600 BUCKINGHAM LANE	7	88	30	1,000,000	Yes	<b>7</b>
1404 OAK STREET	8	93	30	1,200,000	Yes	<b>8</b>
1215 VOGT DRIVE	9	95	30	2,200,000	Yes	<b>9</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	10	11	12	1
Location	850 SILVERBROOK	700 N. KUESTER LANE	1214 N 9TH AVENUE	2
Purpose	P	P	P	3
Destination	R	T	T	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	2005	2006	2003	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	380	725	8
Pump Motor or Standby Engine Mfr	PLUEGER	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	2005	1991	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	75	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	13	4	5	14
Location	2000 W. DECORAH	925 KUESTER LANE S	1115 EVERGREEN STREET	15
Purpose	P	P	P	16
Destination	D	T	D	17
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	18
Year Installed	2002	2004	1982	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	850	1,660	330	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTOR	U S MOTOR	22 23
Year Installed	1978	1991	2001	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	100	25	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	7	8	9	1
Location	1600 BUCKINGHAM LANE	1404 OAK STREET	1215 VOGT	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	2002	2004	2005	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	660	1,490	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	9 10
Year Installed	1966	1966	2005	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	60	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER #3	14
Location	1153 N MAIN STREET	1153 N MAIN STREET	1153 NORTH MAIN STREET	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE-WESTERN	LAYNE-WESTERN	LAYNE-WESTERN	18
Year Installed	2005	2004	2005	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	700	400	1,600	21
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	22 23
Year Installed	2005	1990	2005	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	40	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	BOOSTER #6	BOOSTER #6-1	1
Location	850 SILVERBROOK DRIVE	850 SILVERBROOK DR	2
Purpose	B	B	3
Destination	D	D	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	2006	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	940	940	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	10
Year Installed	1997	1962	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	50	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)	1
Identification number or name	1	10TH AVENUE	2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	<b>3</b>
Year constructed	1959	1978	1967	<b>4</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	10	234	6	<b>6</b>
Total capacity in gallons (actual)	197,000	1,000,000	298,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)				<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)				<b>10</b>
Filters, type (gravity, pressure, other, none)				<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				<b>12</b>
Is a corrosion control chemical used (yes, no)?				<b>13</b>
Is water fluoridated (yes, no)?				<b>14</b>

## 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	AIRSTRIPPER	BARTON	HOSPITAL	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1990	1967	1997	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	10	234	90	6
Total capacity in gallons (actual)	120,000	300,000	300,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	5.4000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	NORTHWEST	UNIVERSITY	WELL #8	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S		3
Year constructed	1997	1978		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	315	154		6
Total capacity in gallons (actual)	400,000	2,000,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			OTHER	9
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	10
Filters, type (gravity, pressure, other, none)			PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			2.0160	12
Is a corrosion control chemical used (yes, no)?			N	13
Is water fluoridated (yes, no)?			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	13,100	0	0	0	13,100	1
M	D	6.000	309,623	60	2,630	0	307,053	2
P	D	6.000	44	0	0	0	44	3
M	D	8.000	186,737	4,663	0	0	191,400	4
P	D	8.000	2,208	0	0	0	2,208	5
M	D	10.000	66,882	0	1,780	0	65,102	6
M	T	10.000	6,630	0	0	0	6,630	7
P	D	10.000	66	0	0	0	66	8
M	D	12.000	121,722	2,754	0	0	124,476	9
M	T	12.000	17,144	0	0	0	17,144	10
P	D	12.000	3,039	0	0	0	3,039	11
M	T	14.000	81	0	0	0	81	12
P	D	14.000	0	824			824	13
M	T	16.000	3,817	0	0	0	3,817	14
M	T	18.000	694	0	0	0	694	15
<b>Total Within Municipality</b>			<b>731,787</b>	<b>8,301</b>	<b>4,410</b>	<b>0</b>	<b>735,678</b>	
M	D	8.000	3,973	0	0	0	3,973	16
M	D	12.000	5,162	0	0	0	5,162	17
<b>Total Outside of Municipality</b>			<b>9,135</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,135</b>	
<b>Total Utility</b>			<b>740,922</b>	<b>8,301</b>	<b>4,410</b>	<b>0</b>	<b>744,813</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	3,556	16	1	0	3,571		1
L	0.750	934	0	16	0	918		2
L	1.000	12	0	0	0	12		3
M	1.000	2,133	0	0	0	2,133		4
L	1.250	2	0	0	0	2		5
M	1.250	1,465	22	0	0	1,487		6
M	1.500	112	14	0	0	126		7
L	1.500	7	0	0	0	7		8
L	2.000	4	0	0	0	4		9
M	2.000	166	3	0	0	169		10
M	3.000	4	0	0	0	4		11
M	4.000	95	0	0	0	95		12
M	6.000	115	12	0	0	127		13
M	8.000	95	1	0	0	96		14
M	10.000	1	0	0	0	1		15
M	12.000		1			1		16
<b>Total Utility</b>		<b>8,701</b>	<b>69</b>	<b>17</b>	<b>0</b>	<b>8,753</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	10,058	648	542	(4)	<b>10,160</b>	23	1
0.750	541	36	30	(4)	<b>543</b>	1	2
1.000	299	24	10	0	<b>313</b>	1	3
1.250	0	0	0	0	<b>0</b>	0	4
1.500	164	5	5	0	<b>164</b>	37	5
2.000	116	4	3	(1)	<b>116</b>	24	6
3.000	28	3	0	0	<b>31</b>	8	7
4.000	18	0	0	0	<b>18</b>	6	8
6.000	4	0	0	0	<b>4</b>	2	9
<b>Total:</b>	<b>11,228</b>	<b>720</b>	<b>590</b>	<b>(9)</b>	<b>11,349</b>	<b>102</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	9,646	368	32	12	6	96	<b>10,160</b>	1
0.750	442	75	11	1	0	14	<b>543</b>	2
1.000	129	141	20	7	0	16	<b>313</b>	3
1.250	0	0	0	0	0	0	<b>0</b>	4
1.500	0	129	8	12	0	15	<b>164</b>	5
2.000	0	79	4	22	0	11	<b>116</b>	6
3.000	0	21	1	5	1	3	<b>31</b>	7
4.000	0	7	3	6	0	2	<b>18</b>	8
6.000	0	1	0	1	0	2	<b>4</b>	9
<b>Total:</b>	<b>10,217</b>	<b>821</b>	<b>79</b>	<b>66</b>	<b>7</b>	<b>159</b>	<b>11,349</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	19				19	1
Within Municipality	1,335	30	18	(6)	1,341	2
<b>Total Fire Hydrants</b>	<b>1,354</b>	<b>30</b>	<b>18</b>	<b>(6)</b>	<b>1,360</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:	522
Number of distribution system valves end of year:	2,491
Number of distribution valves operated during year:	706

## WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

See account 474 for description

### 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.

931- 2005 included rent water was required to pay to debt service fund. This is not a recurring expense.

928- 2005 included water rate study, 2006 activity was normal per review of G/L.

926- Health insurance allocations decreased in 2006.

925- Increase in Risk Management Insurance Premiums.

673- 2005 included the replacement of 3 hatches, less activity in 2006, no unusual charges noted per review of yearly activity.

676- allocated 2005 & 2006 labor meter testing in 2006. Normally do one year behind. In current year did both. 2007 should go back to normal levels.

614- Rehab of more wells in 2006.

652- More maintenance on water treatment in 2006.

677- Less maintenance on hydrants on 2006, reimbursement received in 2006 for hydrant accidents.

631- More maintenance on structures in 2006.

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

321- additions financed by utility

331- additions financed by utility

397.1- additions financed by utility

If Adjustments for any account are nonzero, please explain.

Adjustments made to reconcile general ledger to detailed property records

### 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.

Additions were financed by developer contributions, the municipality and the utility

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## WATER OPERATING SECTION FOOTNOTES

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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.

Additions were financed by developer contributions, the municipality and the utility

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

Utility owned services not in use were zero at the end of the year, as stated in the report.

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### Meters (Page W-23)

Explain all reported adjustments.

Adjustments were made to adjust to actual end-of-year balance.

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

General footnotes

The Public Service Commission no longer regulates valve and hydrant testing. We follow the recommendation of the Wisconsin DNR which states that we should test them every three years. Therefore, we test approximately one-third annually.

Explain all reported Adjustments.

The adjustment was made to reflect actual number of hydrants in service.

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