



3013 (02-09-04)

**ANNUAL REPORT**

OF

Name: WAUSAU WATER WORKS

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Principal Office: 407 GRANT STREET  
WAUSAU, WI 54403-4783

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For the Year Ended: DECEMBER 31, 1999

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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**

**Exact Utility Name:** WAUSAU WATER WORKS

**Utility Address:** 407 GRANT STREET  
WAUSAU, WI 54403-4783

**When was utility organized?** 1/1/1885

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS DEBRA J GEIER  
**Title:** ADMINISTRATIVE ASSISTANT

**Office Address:**  
407 GRANT STREET  
WAUSAU, WI 54403-4783

**Telephone:** (715) 261 - 6533

**Fax Number:** (715) 261 - 4133

**E-mail Address:** utlstaff@ci.wausau.wi.us

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

**Name:** NONE  
**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** MS LINDA LAWRENCE  
**Title:** PRESIDENT/MAYOR

**Office Address:**  
407 GRANT ST  
WAUSAU, WI 54403-4783

**Telephone:** (715) 261 - 6803

**Fax Number:** (715) 261 - 6808

**E-mail Address:** mayor@mail.ci.wausau.wi.us

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** CLIFTON GUNDERSON & CO

**Title:**

**Office Address:** CLIFTON GUNDERSON & CO  
P.O. BOX 106  
STEVENS POINT, WI 54484

**Telephone:** (715) 344 - 8544

**Fax Number:** (715) 344 - 4984

**E-mail Address:**

**Date of most recent audit report:**

**Period covered by most recent audit:** 01/01/1999-12/31/1999

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

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**Name:** MR JOSEPH L GEHIN

**Title:** UTILITIES DIRECTOR

**Office Address:**  
407 GRANT ST  
WAUSAU, WI 54403-4783

**Telephone:** (715) 261 - 6534

**Fax Number:** (715) 261 - 4133

**E-mail Address:** jlgehin@mail.ci.wausau.wi.us

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**Name of utility commission/committee:** Wausau Water Works Commission

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

- MS LINDA LAWRENCE, PRESIDENT
- MR ROGER OTTO, COMMISSIONER
- MR LAWRENCE S REBMAN, COMMISSIONER
- MR ELROY SELLIN, SECRETARY
- MR KONRAD TUCHSCHERER, COMMISSIONER

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**Is sewer service rendered by the utility?** NO

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.077 of the Wisconsin Statutes?** NO

**Date of Ordinance:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

**INCOME STATEMENT**

| Particulars<br>(a)                                             | This Year<br>(b) | Last Year<br>(c) |    |
|----------------------------------------------------------------|------------------|------------------|----|
| <b>UTILITY OPERATING INCOME</b>                                |                  |                  |    |
| Operating Revenues (400)                                       | 3,109,260        | 3,119,851        | 1  |
| <b>Operating Expenses:</b>                                     |                  |                  |    |
| Operation and Maintenance Expense (401-402)                    | 1,635,548        | 1,519,211        | 2  |
| Depreciation Expense (403)                                     | 401,184          | 406,717          | 3  |
| Amortization Expense (404-407)                                 | 0                | 0                | 4  |
| Taxes (408)                                                    | 585,221          | 583,671          | 5  |
| <b>Total Operating Expenses</b>                                | <b>2,621,953</b> | <b>2,509,599</b> |    |
| <b>Net Operating Income</b>                                    | <b>487,307</b>   | <b>610,252</b>   |    |
| Income from Utility Plant Leased to Others (412-413)           | 0                | 0                | 6  |
| <b>Utility Operating Income</b>                                | <b>487,307</b>   | <b>610,252</b>   |    |
| <b>OTHER INCOME</b>                                            |                  |                  |    |
| Income from Merchandising, Jobbing and Contract Work (415-416) | 0                | 0                | 7  |
| Income from Nonutility Operations (417)                        | (228)            | (639)            | 8  |
| Nonoperating Rental Income (418)                               | 0                | 0                | 9  |
| Interest and Dividend Income (419)                             | 163,059          | 86,195           | 10 |
| Miscellaneous Nonoperating Income (421)                        | 0                | 0                | 11 |
| <b>Total Other Income</b>                                      | <b>162,831</b>   | <b>85,556</b>    |    |
| <b>Total Income</b>                                            | <b>650,138</b>   | <b>695,808</b>   |    |
| <b>MISCELLANEOUS INCOME DEDUCTIONS</b>                         |                  |                  |    |
| Miscellaneous Amortization (425)                               | 0                | 0                | 12 |
| Other Income Deductions (426)                                  | 0                | 0                | 13 |
| <b>Total Miscellaneous Income Deductions</b>                   | <b>0</b>         | <b>0</b>         |    |
| <b>Income Before Interest Charges</b>                          | <b>650,138</b>   | <b>695,808</b>   |    |
| <b>INTEREST CHARGES</b>                                        |                  |                  |    |
| Interest on Long-Term Debt (427)                               | 258,040          | 194,165          | 14 |
| Amortization of Debt Discount and Expense (428)                | 9,570            | 8,323            | 15 |
| Amortization of Premium on Debt--Cr. (429)                     |                  |                  | 16 |
| Interest on Debt to Municipality (430)                         | 0                | 0                | 17 |
| Other Interest Expense (431)                                   | 0                | 0                | 18 |
| Interest Charged to Construction--Cr. (432)                    |                  |                  | 19 |
| <b>Total Interest Charges</b>                                  | <b>267,610</b>   | <b>202,488</b>   |    |
| <b>Net Income</b>                                              | <b>382,528</b>   | <b>493,320</b>   |    |
| <b>EARNED SURPLUS</b>                                          |                  |                  |    |
| Unappropriated Earned Surplus (Beginning of Year) (216)        | 6,974,282        | 6,480,962        | 20 |
| Balance Transferred from Income (433)                          | 382,528          | 493,320          | 21 |
| Miscellaneous Credits to Surplus (434)                         | 0                | 0                | 22 |
| Miscellaneous Debits to Surplus--Debit (435)                   | 0                | 0                | 23 |
| Appropriations of Surplus--Debit (436)                         | 0                | 0                | 24 |
| Appropriations of Income to Municipal Funds--Debit (439)       | 0                | 0                | 25 |
| <b>Total Unappropriated Earned Surplus End of Year (216)</b>   | <b>7,356,810</b> | <b>6,974,282</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<br>(a)                                 | Amount<br>(b)  |    |
|------------------------------------------------------------|----------------|----|
| <b>Revenues from Utility Plant Leased to Others (412):</b> |                |    |
| NONE                                                       |                | 1  |
| <b>Total (Acct. 412):</b>                                  | <b>0</b>       |    |
| <b>Expenses of Utility Plant Leased to Others (413):</b>   |                |    |
| NONE                                                       |                | 2  |
| <b>Total (Acct. 413):</b>                                  | <b>0</b>       |    |
| <b>Income from Nonutility Operations (417):</b>            |                |    |
| PRIVATE WELL PERMITS                                       | 345            | 3  |
| EXPENSES ATTRIBUTABLE TO PRIVATE WELL PERMITS              | (573)          | 4  |
| <b>Total (Acct. 417):</b>                                  | <b>(228)</b>   |    |
| <b>Nonoperating Rental Income (418):</b>                   |                |    |
| NONE                                                       |                | 5  |
| <b>Total (Acct. 418):</b>                                  | <b>0</b>       |    |
| <b>Interest and Dividend Income (419):</b>                 |                |    |
| INTEREST ON SINKING FUNDS                                  | 143,187        | 6  |
| INTEREST ON DEPRECIATION FUNDS                             | 19,872         | 7  |
| <b>Total (Acct. 419):</b>                                  | <b>163,059</b> |    |
| <b>Miscellaneous Nonoperating Income (421):</b>            |                |    |
| NONE                                                       |                | 8  |
| <b>Total (Acct. 421):</b>                                  | <b>0</b>       |    |
| <b>Miscellaneous Amortization (425):</b>                   |                |    |
| NONE                                                       |                | 9  |
| <b>Total (Acct. 425):</b>                                  | <b>0</b>       |    |
| <b>Other Income Deductions (426):</b>                      |                |    |
| NONE                                                       |                | 10 |
| <b>Total (Acct. 426):</b>                                  | <b>0</b>       |    |
| <b>Miscellaneous Credits to Surplus (434):</b>             |                |    |
| NONE                                                       |                | 11 |
| <b>Total (Acct. 434):</b>                                  | <b>0</b>       |    |
| <b>Miscellaneous Debits to Surplus (435):</b>              |                |    |
| NONE                                                       |                | 12 |
| <b>Total (Acct. 435)--Debit:</b>                           | <b>0</b>       |    |
| <b>Appropriations of Surplus (436):</b>                    |                |    |
| Detail appropriations to (from) account 215                |                | 13 |
| <b>Total (Acct. 436)--Debit:</b>                           | <b>0</b>       |    |
| <b>Appropriations of Income to Municipal Funds (439):</b>  |                |    |
| NONE                                                       |                | 14 |
| <b>Total (Acct. 439)--Debit:</b>                           | <b>0</b>       |    |

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

| Particulars<br>(a)                                                           | Water<br>(b) | Electric<br>(c) | Sewer<br>(d) | Gas<br>(e) | Total<br>(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<br>(a)                                                                                                                                                                                                                             | Water<br>Utility<br>(b) | Electric<br>Utility<br>(c) | Sewer Utility<br>(Regulated<br>Only)<br>(d) | Gas<br>Utility<br>(e) | Total<br>(f)     |   |
|------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-------------------------|----------------------------|---------------------------------------------|-----------------------|------------------|---|
| Total operating revenues                                                                                                                                                                                                                       | 3,109,260               | 0                          | 0                                           | 0                     | 3,109,260        | 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>3,109,260</b>        | <b>0</b>                   | <b>0</b>                                    | <b>0</b>              | <b>3,109,260</b> |   |

### DISTRIBUTION OF TOTAL PAYROLL

1. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
2. 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.
3. Provide additional information in the schedule footnotes when necessary.

| Accounts Charged<br>(a)                         | Direct<br>Payroll<br>Distribution<br>(b) | Allocation of<br>Amounts<br>Charged<br>Clearing Accts.<br>(c) | Total<br>(d)   |    |
|-------------------------------------------------|------------------------------------------|---------------------------------------------------------------|----------------|----|
| Water operating expenses                        | 519,746                                  | 9,486                                                         | <b>529,232</b> | 1  |
| Electric operating expenses                     |                                          |                                                               | 0              | 2  |
| Gas operating expenses                          |                                          |                                                               | 0              | 3  |
| Heating operating expenses                      |                                          |                                                               | 0              | 4  |
| Sewer operating expenses                        | 131,929                                  |                                                               | <b>131,929</b> | 5  |
| Merchandising and jobbing                       |                                          |                                                               | 0              | 6  |
| Other nonutility expenses                       |                                          |                                                               | 0              | 7  |
| Water utility plant accounts                    | 5,223                                    |                                                               | <b>5,223</b>   | 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                               | 9,486                                    | (9,486)                                                       | 0              | 18 |
| All other accounts                              |                                          |                                                               | 0              | 19 |
| <b>Total Payroll</b>                            | <b>666,384</b>                           | <b>0</b>                                                      | <b>666,384</b> |    |

**BALANCE SHEET**

| <b>Assets and Other Debits<br/>(a)</b>                                                     | <b>Balance<br/>End of Year<br/>(b)</b> | <b>Balance<br/>First of Year<br/>(c)</b> |    |
|--------------------------------------------------------------------------------------------|----------------------------------------|------------------------------------------|----|
| <b>UTILITY PLANT</b>                                                                       |                                        |                                          |    |
| Utility Plant (101-107)                                                                    | 27,882,273                             | 24,792,258                               | 1  |
| Less: Accumulated Provision for Depreciation and Amortization (111-116)                    | 6,684,735                              | 6,329,152                                | 2  |
| <b>Net Utility Plant</b>                                                                   | <b>21,197,538</b>                      | <b>18,463,106</b>                        |    |
| Utility Plant Acquisition Adjustments (117-118)                                            |                                        |                                          | 3  |
| Other Utility Plant Adjustments (119)                                                      |                                        |                                          | 4  |
| <b>Total Net Utility Plant</b>                                                             | <b>21,197,538</b>                      | <b>18,463,106</b>                        |    |
| <b>OTHER PROPERTY AND INVESTMENTS</b>                                                      |                                        |                                          |    |
| Nonutility Property (121)                                                                  | 0                                      | 0                                        | 5  |
| Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122) | 0                                      | 0                                        | 6  |
| <b>Net Nonutility Property</b>                                                             | <b>0</b>                               | <b>0</b>                                 |    |
| Investment in Municipality (123)                                                           | 0                                      | 0                                        | 7  |
| Other Investments (124)                                                                    | 0                                      | 0                                        | 8  |
| Special Funds (125-128)                                                                    | 5,605,016                              | 1,860,317                                | 9  |
| <b>Total Other Property and Investments</b>                                                | <b>5,605,016</b>                       | <b>1,860,317</b>                         |    |
| <b>CURRENT AND ACCRUED ASSETS</b>                                                          |                                        |                                          |    |
| Cash and Working Funds (131)                                                               | 1,006,512                              | 1,503,803                                | 10 |
| Special Deposits (132-134)                                                                 | 0                                      | 0                                        | 11 |
| Working Funds (135)                                                                        | 100                                    | 100                                      | 12 |
| Temporary Cash Investments (136)                                                           |                                        |                                          | 13 |
| Notes Receivable (141)                                                                     | 0                                      | 0                                        | 14 |
| Customer Accounts Receivable (142)                                                         | 245,665                                | 253,156                                  | 15 |
| Other Accounts Receivable (143)                                                            | 14,648                                 | 12,470                                   | 16 |
| Accumulated Provision for Uncollectible Accounts- -Cr. (144)                               | 0                                      | 0                                        | 17 |
| Receivables from Municipality (145)                                                        | 114,663                                | 114,663                                  | 18 |
| Materials and Supplies (151-163)                                                           | 54,756                                 | 49,236                                   | 19 |
| Prepayments (165)                                                                          | 0                                      | 0                                        | 20 |
| Interest and Dividends Receivable (171)                                                    | 0                                      | 5,490                                    | 21 |
| Accrued Utility Revenues (173)                                                             |                                        |                                          | 22 |
| Miscellaneous Current and Accrued Assets (174)                                             |                                        |                                          | 23 |
| <b>Total Current and Accrued Assets</b>                                                    | <b>1,436,344</b>                       | <b>1,938,918</b>                         |    |
| <b>DEFERRED DEBITS</b>                                                                     |                                        |                                          |    |
| Unamortized Debt Discount and Expense (181)                                                | 88,097                                 | 47,768                                   | 24 |
| Other Deferred Debits (182-186)                                                            | 0                                      | 0                                        | 25 |
| <b>Total Deferred Debits</b>                                                               | <b>88,097</b>                          | <b>47,768</b>                            |    |
| <b>Total Assets and Other Debits</b>                                                       | <b>28,326,995</b>                      | <b>22,310,109</b>                        |    |

### BALANCE SHEET

| Liabilities and Other Credits<br>(a)                | Balance<br>End of Year<br>(b) | Balance<br>First of Year<br>(c) |    |
|-----------------------------------------------------|-------------------------------|---------------------------------|----|
| <b>PROPRIETARY CAPITAL</b>                          |                               |                                 |    |
| Capital Paid in by Municipality (200)               | 455,575                       | 455,575                         | 26 |
| Appropriated Earned Surplus (215)                   |                               |                                 | 27 |
| Unappropriated Earned Surplus (216)                 | 7,356,810                     | 6,974,282                       | 28 |
| <b>Total Proprietary Capital</b>                    | <b>7,812,385</b>              | <b>7,429,857</b>                |    |
| <b>LONG-TERM DEBT</b>                               |                               |                                 |    |
| Bonds (221-222)                                     | 7,679,368                     | 3,114,427                       | 29 |
| Advances from Municipality (223)                    | 0                             | 0                               | 30 |
| Other Long-Term Debt (224)                          | 0                             | 0                               | 31 |
| <b>Total Long-Term Debt</b>                         | <b>7,679,368</b>              | <b>3,114,427</b>                |    |
| <b>CURRENT AND ACCRUED LIABILITIES</b>              |                               |                                 |    |
| Notes Payable (231)                                 | 0                             | 0                               | 32 |
| Accounts Payable (232)                              | 479,333                       | 70,570                          | 33 |
| Payables to Municipality (233)                      | 0                             | 0                               | 34 |
| Customer Deposits (235)                             |                               |                                 | 35 |
| Taxes Accrued (236)                                 | 0                             | 0                               | 36 |
| Interest Accrued (237)                              | 167,098                       | 56,168                          | 37 |
| Matured Long-Term Debt (239)                        |                               |                                 | 38 |
| Matured Interest (240)                              |                               |                                 | 39 |
| Tax Collections Payable (241)                       |                               |                                 | 40 |
| Miscellaneous Current and Accrued Liabilities (242) | 149,052                       | 133,386                         | 41 |
| <b>Total Current and Accrued Liabilities</b>        | <b>795,483</b>                | <b>260,124</b>                  |    |
| <b>DEFERRED CREDITS</b>                             |                               |                                 |    |
| Unamortized Premium on Debt (251)                   | 0                             | 0                               | 42 |
| Customer Advances for Construction (252)            |                               |                                 | 43 |
| Other Deferred Credits (253)                        | 0                             | 0                               | 44 |
| <b>Total Deferred Credits</b>                       | <b>0</b>                      | <b>0</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>CONTRIBUTIONS IN AID OF CONSTRUCTION</b>         |                               |                                 |    |
| Contributions in Aid of Construction (271)          | 12,039,759                    | 11,505,701                      | 49 |
| <b>Total Liabilities and Other Credits</b>          | <b>28,326,995</b>             | <b>22,310,109</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<br>(a)                                                             | Water<br>(b)      | Sewer<br>(c) | Gas<br>(d) | Electric<br>(e) |    |
|--------------------------------------------------------------------------------|-------------------|--------------|------------|-----------------|----|
| <b>Plant Accounts:</b>                                                         |                   |              |            |                 |    |
| Utility Plant in Service (101)                                                 | 25,520,444        | 0            | 0          | 0               | 1  |
| Utility Plant Purchased or Sold (102)                                          |                   |              |            |                 | 2  |
| Utility Plant in Process of Reclassification (103)                             |                   |              |            |                 | 3  |
| Utility Plant Leased to Others (104)                                           |                   |              |            |                 | 4  |
| Property Held for Future Use (105)                                             | 10,003            |              |            |                 | 5  |
| Completed Construction not Classified (106)                                    |                   |              |            |                 | 6  |
| Construction Work in Progress (107)                                            | 2,351,826         |              |            |                 | 7  |
| <b>Total Utility Plant</b>                                                     | <b>27,882,273</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 (111)       | 6,684,735         | 0            | 0          | 0               | 8  |
| Accumulated Provision for Depreciation of Utility Plant Leased to Others (112) |                   |              |            |                 | 9  |
| Accumulated Provision for Depreciation of Property Held for Future Use (113)   |                   |              |            |                 | 10 |
| Accumulated Provision for Amortization of Utility Plant in Service (114)       |                   |              |            |                 | 11 |
| Accumulated Provision for Amortization of Utility Plant Leased to Others (115) |                   |              |            |                 | 12 |
| Accumulated Provision for Amortization of Property Held for Future Use (116)   |                   |              |            |                 | 13 |
| <b>Total Accumulated Provision</b>                                             | <b>6,684,735</b>  | <b>0</b>     | <b>0</b>   | <b>0</b>        |    |
| <b>Net Utility Plant</b>                                                       | <b>21,197,538</b> | <b>0</b>     | <b>0</b>   | <b>0</b>        |    |

### ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT (ACCT. 111)

Depreciation Accruals (Credits) during the year:

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<br>(a)                 | Water<br>(b)     | (c)      | (d)      | (e)      | Total<br>(f)     |           |
|------------------------------------|------------------|----------|----------|----------|------------------|-----------|
| <b>Balance first of year</b>       | 6,329,152        |          |          |          | <b>6,329,152</b> | <b>1</b>  |
| <b>Credits During Year</b>         |                  |          |          |          |                  | <b>2</b>  |
| <b>Accruals:</b>                   |                  |          |          |          |                  | <b>3</b>  |
| Charged depreciation expense (403) | 401,184          |          |          |          | <b>401,184</b>   | <b>4</b>  |
| Depreciation expense on meters     |                  |          |          |          |                  | <b>5</b>  |
| charged to sewer (see Note 3)      | 36,011           |          |          |          | <b>36,011</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> |
| TRANS/POWER OP EQUIP               | 13,656           |          |          |          | <b>13,656</b>    | <b>12</b> |
| <b>Total credits</b>               | <b>450,851</b>   | <b>0</b> | <b>0</b> | <b>0</b> | <b>450,851</b>   | <b>13</b> |
| <b>Debits during year</b>          |                  |          |          |          |                  | <b>14</b> |
| Book cost of plant retired         | 95,268           |          |          |          | <b>95,268</b>    | <b>15</b> |
| Cost of removal                    | 0                |          |          |          | <b>0</b>         | <b>16</b> |
| Other debits (specify):            |                  |          |          |          |                  | <b>17</b> |
|                                    |                  |          |          |          | <b>0</b>         | <b>18</b> |
| <b>Total debits</b>                | <b>95,268</b>    | <b>0</b> | <b>0</b> | <b>0</b> | <b>95,268</b>    | <b>19</b> |
| <b>Balance End of Year</b>         | <b>6,684,735</b> | <b>0</b> | <b>0</b> | <b>0</b> | <b>6,684,735</b> | <b>20</b> |
|                                    |                  |          |          |          |                  | <b>21</b> |
|                                    |                  |          |          |          |                  | <b>22</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<br>(a)                     | Balance<br>First of Year<br>(b) | Additions<br>During Year<br>(c) | Deductions<br>During Year<br>(d) | Balance<br>End of Year<br>(e) |   |
|----------------------------------------|---------------------------------|---------------------------------|----------------------------------|-------------------------------|---|
| Nonregulated sewer plant               | 0                               |                                 |                                  | 0                             | 1 |
| <b>Other (specify):</b>                | 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<br>(a)                                               | Amount<br>(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>                                           | <u>0</u>        |
| <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>                                | <u>0</u>        |
| <b>Balance end of year</b>                                       | <u><u>0</u></u> |

### MATERIALS AND SUPPLIES

| Account<br>(a)                | Generation<br>(b) | Transmission<br>(c) | Distribution<br>(d) | Other<br>(e) | Total<br>End of Year<br>(f) | Amount<br>Prior Year<br>(g) |
|-------------------------------|-------------------|---------------------|---------------------|--------------|-----------------------------|-----------------------------|
| <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>                    |

| Account                             | Total<br>End of Year | Amount<br>Prior Year |
|-------------------------------------|----------------------|----------------------|
| Electric utility total              | 0                    | 0 1                  |
| Water utility (154)                 | 54,756               | 49,236 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>54,756</b>        | <b>49,236</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<br>(a)                   | Written Off During Year |                                       | Balance<br>End of Year<br>(d) |   |
|------------------------------------------------------|-------------------------|---------------------------------------|-------------------------------|---|
|                                                      | Amount<br>(b)           | Account Charged<br>or Credited<br>(c) |                               |   |
| <b>Unamortized debt discount &amp; expense (181)</b> |                         |                                       |                               |   |
| 1984 PROMISORRY NOTE                                 | 3,771                   | 428                                   | 11,314                        | 1 |
| 1992 GO BOND                                         | 2,453                   | 428                                   | 13,080                        | 2 |
| 1993 GO BOND                                         | 549                     | 428                                   | 1,096                         | 3 |
| 1994 GO BOND                                         | 1,550                   | 428                                   | 13,955                        | 4 |
| 1999 REVENUE BOND                                    | 1,248                   | 428                                   | 48,652                        | 5 |
| <b>Total</b>                                         |                         |                                       | <b>88,097</b>                 |   |
| <b>Unamortized premium on debt (251)</b>             |                         |                                       |                               |   |
| NONE                                                 | 0                       | 0                                     | 0                             | 6 |
| <b>Total</b>                                         |                         |                                       | <b>0</b>                      |   |

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

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

| Particulars<br>(a)                    | Amount<br>(b)         |   |
|---------------------------------------|-----------------------|---|
| Balance first of year                 | 455,575               | 1 |
| <b>Changes during year (explain):</b> |                       |   |
| NONE                                  |                       | 2 |
| <b>Balance end of year</b>            | <u><u>455,575</u></u> |   |

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

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

| Description of Issue<br>(a)          | Date of Issue<br>(b) | Final Maturity Date<br>(c) | Interest Rate<br>(d) | Principal Amount End of Year<br>(e) |          |
|--------------------------------------|----------------------|----------------------------|----------------------|-------------------------------------|----------|
| 1990 GO BOND                         | 07/01/1984           | 10/01/2003                 | 6.55%                | 870,000                             | <b>1</b> |
| 1992 GO Bond                         | 04/15/1992           | 08/01/2005                 | 5.51%                | 1,047,568                           | <b>2</b> |
| 1993 GO Bond                         | 04/01/1993           | 10/01/2001                 | 4.00%                | 10,057                              | <b>3</b> |
| 1994 GO Bond                         | 04/01/1994           | 10/01/2008                 | 4.55%                | 761,743                             | <b>4</b> |
| 1999 REVENUE BOND                    | 07/13/1999           | 01/01/2019                 | 5.00%                | 4,990,000                           | <b>5</b> |
| <b>Total Bonds (Account 221):</b>    |                      |                            |                      | <b>7,679,368</b>                    |          |
| Total Reacquired Bonds (Account 222) |                      |                            |                      | 0                                   | <b>6</b> |

**Net amount of bonds outstanding December 31: 7,679,368**

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

| <b>Account and Description of Obligation<br/>(a and b)</b> | <b>Date of Issue<br/>(c)</b> | <b>Final Maturity Date<br/>(d)</b> | <b>Interest Rate<br/>(e)</b> | <b>Principal Amount End of Year<br/>(f)</b> |
|------------------------------------------------------------|------------------------------|------------------------------------|------------------------------|---------------------------------------------|
|------------------------------------------------------------|------------------------------|------------------------------------|------------------------------|---------------------------------------------|

NONE

**TAXES ACCRUED (ACCT. 236)**

| Particulars<br>(a)                      | Amount<br>(b)  |   |
|-----------------------------------------|----------------|---|
| Balance first of year                   | 0              | 1 |
| <b>Accruals:</b>                        |                |   |
| Charged water department expense        | 585,221        | 2 |
| Charged electric department expense     |                | 3 |
| Charged sewer department expense        | 15,038         | 4 |
| <b>Other (explain):</b>                 |                |   |
| NONE                                    |                | 5 |
| <b>Total Accruals and other credits</b> | <b>600,259</b> |   |
| <b>Taxes paid during year:</b>          |                |   |
| County, state and local taxes           | 545,935        | 6 |
| Social Security taxes                   | 50,578         | 7 |
| PSC Remainder Assessment                | 3,746          | 8 |
| <b>Other (explain):</b>                 |                |   |
| NONE                                    |                | 9 |
| <b>Total payments and other debits</b>  | <b>600,259</b> |   |
| <b>Balance end of year</b>              | <b>0</b>       |   |

### INTEREST ACCRUED (ACCT. 237)

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

| Description of Issue<br>(a)             | Interest Accrued<br>Balance First<br>of Year<br>(b) | Interest Accrued<br>During Year<br>(c) | Interest Paid<br>During Year<br>(d) | Interest Accrued<br>Balance End<br>of Year<br>(e) |   |
|-----------------------------------------|-----------------------------------------------------|----------------------------------------|-------------------------------------|---------------------------------------------------|---|
| <b>Bonds (221)</b>                      |                                                     |                                        |                                     |                                                   |   |
| 1992 GO BOND                            | 28,536                                              | 64,468                                 | 68,488                              | 24,516                                            | 1 |
| 1990 GO BOND                            | 17,734                                              | 38,361                                 | 47,344                              | 8,751                                             | 2 |
| 1993 GO BOND                            | 179                                                 | 660                                    | 717                                 | 122                                               | 3 |
| 1999 REV BOND                           |                                                     | 116,420                                | (8,315)                             | 124,735                                           | 4 |
| 1994 GO BOND                            | 9,719                                               | 38,131                                 | 38,876                              | 8,974                                             | 5 |
| <b>Subtotal</b>                         | <b>56,168</b>                                       | <b>258,040</b>                         | <b>147,110</b>                      | <b>167,098</b>                                    |   |
| <b>Advances from Municipality (223)</b> |                                                     |                                        |                                     |                                                   |   |
| NONE                                    | 0                                                   |                                        |                                     | 0                                                 | 6 |
| <b>Subtotal</b>                         | <b>0</b>                                            | <b>0</b>                               | <b>0</b>                            | <b>0</b>                                          |   |
| <b>Other Long-Term Debt (224)</b>       |                                                     |                                        |                                     |                                                   |   |
| NONE                                    | 0                                                   |                                        |                                     | 0                                                 | 7 |
| <b>Subtotal</b>                         | <b>0</b>                                            | <b>0</b>                               | <b>0</b>                            | <b>0</b>                                          |   |
| <b>Notes Payable (231)</b>              |                                                     |                                        |                                     |                                                   |   |
| NONE                                    | 0                                                   |                                        |                                     | 0                                                 | 8 |
| <b>Subtotal</b>                         | <b>0</b>                                            | <b>0</b>                               | <b>0</b>                            | <b>0</b>                                          |   |
| <b>Total</b>                            | <b>56,168</b>                                       | <b>258,040</b>                         | <b>147,110</b>                      | <b>167,098</b>                                    |   |

**CONTRIBUTIONS IN AID OF CONSTRUCTION (ACCOUNT 271)**

| Particulars<br>(a)                                                                                         | Water<br>(b)      | Electric            |              | Sewer<br>(e) | Gas<br>(f) | Total<br>(g)      |   |
|------------------------------------------------------------------------------------------------------------|-------------------|---------------------|--------------|--------------|------------|-------------------|---|
|                                                                                                            |                   | Distribution<br>(c) | Other<br>(d) |              |            |                   |   |
| Balance First of Year                                                                                      | 11,505,701        | 0                   | 0            | 0            | 0          | 11,505,701        | 1 |
| <b>Add credits during year:</b>                                                                            |                   |                     |              |              |            |                   |   |
| For Services                                                                                               | 40,521            |                     |              |              |            | 40,521            | 2 |
| For Mains                                                                                                  | 447,052           |                     |              |              |            | 447,052           | 3 |
| <b>Other (specify):</b>                                                                                    |                   |                     |              |              |            |                   |   |
| BOOSTER STATIONS                                                                                           | 4,400             |                     |              |              |            | 4,400             | 4 |
| HYDRANTS                                                                                                   | 42,085            |                     |              |              |            | 42,085            | 5 |
| <b>Deduct charges (specify):</b>                                                                           |                   |                     |              |              |            |                   |   |
| NONE                                                                                                       |                   |                     |              |              |            | 0                 | 6 |
| <b>Balance End of Year</b>                                                                                 | <b>12,039,759</b> | <b>0</b>            | <b>0</b>     | <b>0</b>     | <b>0</b>   | <b>12,039,759</b> |   |
| Amount of federal and state grants in aid received for utility construction included in End of Year totals |                   |                     |              |              |            | 0                 | 7 |

### 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<br>(a)                                        | Balance<br>End of Year<br>(b) |    |
|-----------------------------------------------------------|-------------------------------|----|
| <b>Investment in Municipality (123):</b>                  |                               |    |
| NONE                                                      |                               | 1  |
| <b>Total (Acct. 123):</b>                                 | <b>0</b>                      |    |
| <b>Other Investments (124):</b>                           |                               |    |
| NONE                                                      |                               | 2  |
| <b>Total (Acct. 124):</b>                                 | <b>0</b>                      |    |
| <b>Sinking Funds (125):</b>                               |                               |    |
| 184/85/90A GO BONDS/99 REV BOND                           | 4,760,181                     | 3  |
| <b>Total (Acct. 125):</b>                                 | <b>4,760,181</b>              |    |
| <b>Depreciation Fund (126):</b>                           |                               |    |
| 1984/85/90A GO BOND                                       | 828,831                       | 4  |
| <b>Total (Acct. 126):</b>                                 | <b>828,831</b>                |    |
| <b>Other Special Funds (128):</b>                         |                               |    |
| CONSTRUCTION FUND                                         | 16,004                        | 5  |
| <b>Total (Acct. 128):</b>                                 | <b>16,004</b>                 |    |
| <b>Interest Special Deposits (132):</b>                   |                               |    |
| NONE                                                      |                               | 6  |
| <b>Total (Acct. 132):</b>                                 | <b>0</b>                      |    |
| <b>Other Special Deposits (134):</b>                      |                               |    |
| NONE                                                      |                               | 7  |
| <b>Total (Acct. 134):</b>                                 | <b>0</b>                      |    |
| <b>Notes Receivable (141):</b>                            |                               |    |
| NONE                                                      |                               | 8  |
| <b>Total (Acct. 141):</b>                                 | <b>0</b>                      |    |
| <b>Customer Accounts Receivable (142):</b>                |                               |    |
| Water                                                     | 245,665                       | 9  |
| Electric                                                  |                               | 10 |
| Sewer (Regulated)                                         |                               | 11 |
| <b>Other (specify):</b>                                   |                               |    |
| NONE                                                      |                               | 12 |
| <b>Total (Acct. 142):</b>                                 | <b>245,665</b>                |    |
| <b>Other Accounts Receivable (143):</b>                   |                               |    |
| Sewer (Non-regulated)                                     |                               | 13 |
| Merchandising, jobbing and contract work                  |                               | 14 |
| <b>Other (specify):</b>                                   |                               |    |
| CUSTOMER CHARGES FOR LATERALS, TURN ONS, CONTR MTRS, MISC | 14,648                        | 15 |
| <b>Total (Acct. 143):</b>                                 | <b>14,648</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<br>(a)                                         | Balance<br>End of Year<br>(b) |    |
|------------------------------------------------------------|-------------------------------|----|
| <b>Receivables from Municipality (145):</b>                |                               |    |
| REIMBURSEMENT DUE FOR INDUSTRIAL PARK EXTENSION            | 114,663                       | 16 |
| <b>Total (Acct. 145):</b>                                  | <b>114,663</b>                |    |
| <b>Prepayments (165):</b>                                  |                               |    |
| NONE                                                       |                               | 17 |
| <b>Total (Acct. 165):</b>                                  | <b>0</b>                      |    |
| <b>Extraordinary Property Losses (182):</b>                |                               |    |
| NONE                                                       |                               | 18 |
| <b>Total (Acct. 182):</b>                                  | <b>0</b>                      |    |
| <b>Preliminary Survey and Investigation Charges (183):</b> |                               |    |
| NONE                                                       |                               | 19 |
| <b>Total (Acct. 183):</b>                                  | <b>0</b>                      |    |
| <b>Clearing Accounts (184):</b>                            |                               |    |
| NONE                                                       |                               | 20 |
| <b>Total (Acct. 184):</b>                                  | <b>0</b>                      |    |
| <b>Temporary Facilities (185):</b>                         |                               |    |
| NONE                                                       |                               | 21 |
| <b>Total (Acct. 185):</b>                                  | <b>0</b>                      |    |
| <b>Miscellaneous Deferred Debits (186):</b>                |                               |    |
| NONE                                                       |                               | 22 |
| <b>Total (Acct. 186):</b>                                  | <b>0</b>                      |    |
| <b>Payables to Municipality (233):</b>                     |                               |    |
| NONE                                                       |                               | 23 |
| <b>Total (Acct. 233):</b>                                  | <b>0</b>                      |    |
| <b>Other Deferred Credits (253):</b>                       |                               |    |
| NONE                                                       |                               | 24 |
| <b>Total (Acct. 253):</b>                                  | <b>0</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 property held for future use or construction work in progress with utility plant in service. These are not rate base components.

| Average Rate Base<br>(a)                                          | Water<br>(b)     | Electric<br>(c) | Sewer<br>(d) | Gas<br>(e) | Total<br>(f)      |          |
|-------------------------------------------------------------------|------------------|-----------------|--------------|------------|-------------------|----------|
| <b>Add Average:</b>                                               |                  |                 |              |            |                   |          |
| Utility Plant in Service                                          | 24,986,204       | 0               | 0            | 0          | <b>24,986,204</b> | <b>1</b> |
| Materials and Supplies                                            | 51,996           | 0               | 0            | 0          | <b>51,996</b>     | <b>2</b> |
| <b>Other (specify):</b>                                           |                  |                 |              |            | <b>0</b>          | <b>3</b> |
| <b>Less Average:</b>                                              |                  |                 |              |            |                   |          |
| Reserve for Depreciation                                          | 6,506,943        | 0               | 0            | 0          | <b>6,506,943</b>  | <b>4</b> |
| Customer Advances for Construction                                |                  |                 |              |            | <b>0</b>          | <b>5</b> |
| Contributions in Aid of Construction                              | 11,772,730       | 0               | 0            | 0          | <b>11,772,730</b> | <b>6</b> |
| <b>Other (specify):</b>                                           |                  |                 |              |            | <b>0</b>          | <b>7</b> |
| <b>Average Net Rate Base</b>                                      | <b>6,758,527</b> | <b>0</b>        | <b>0</b>     | <b>0</b>   | <b>6,758,527</b>  |          |
| Net Operating Income                                              | 487,307          | 0               | 0            | 0          | <b>487,307</b>    | <b>8</b> |
| <b>Net Operating Income as a percent of Average Net Rate Base</b> | <b>7.21%</b>     | <b>N/A</b>      | <b>N/A</b>   | <b>N/A</b> | <b>7.21%</b>      |          |

## RETURN ON PROPRIETARY CAPITAL COMPUTATION

1. The data used in calculating proprietary capital are averages.
2. Calculate those averages by summing the first-of-year and end-of-year figures for each account and then dividing by two.

| Description<br>(a)                           | Amount<br>(b)    |   |
|----------------------------------------------|------------------|---|
| <b>Average Proprietary Capital</b>           |                  |   |
| Capital Paid in by Municipality              | 455,575          | 1 |
| Appropriated Earned Surplus                  | 0                | 2 |
| Unappropriated Earned Surplus                | 7,165,546        | 3 |
| <b>Other (Specify):</b>                      |                  | 4 |
| <b>Total Average Proprietary Capital</b>     | <b>7,621,121</b> |   |
| <b>Net Income</b>                            |                  |   |
| Net Income                                   | 382,528          | 5 |
| <b>Percent Return on Proprietary Capital</b> | <b>5.02%</b>     |   |

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

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**1. Acquisitions.**

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**2. Leaseholder changes.**

---

**3. Extensions of service.**

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**4. Estimated changes in revenues due to rate changes.**

RATE INCREASE EFFECTIVE 10-1-99 STEP 1

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**5. Obligations incurred or assumed, excluding commercial paper.**

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

\$4 MILLION DOLLAR ADDITION TO WATER TREATMENT PLANT BEGAN IN AUGUST,  
1999

**FINANCIAL SECTION FOOTNOTES**

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**Income Statement Account Details (Page F-02)**

F2-L6 INCREASE IN INTEREST ON SINKING FUNDS DUE TO BORROWING OF 1999 REVENUE BONDS.

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**Balance Sheet (Page F-06)**

L33 - ACCOUNTS PAYABLE - INCREASE DUE TO INCREASE IN CONTRACTS PAYABLE FOR WATER TREATMENT PLANT UPGRADE.

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**Interest Accrued (Acct. 237) (Page F-17)**

ACCRUED INTEREST ON REVENUE BONDS ISSUED DURING 1999 WAS CREDITED TO INTEREST EXPENSE ACCOUNT.

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

December 29, 2000

Ms. Debra J. Geier, Administrative Assistant  
Wausau Water Utility  
407 Grant Street  
Wausau, WI 54403-4783

1999 Analytical Review DWCCA-6300-ELE

Dear Ms. Geier:

The Public Service Commission has completed their analytical review of your 1999 annual report. The primary purpose of our analytical review is to detect possible accounting related errors and to identify significant fluctuations from prior year's data, which are not sufficiently explained in the footnotes of your annual report. Our review did not identify any such issues. We are closing the review of your 1999 annual report.

Thank you for your efforts in preparing your 1999 annual report. If you have any questions, please feel free to contact me at (608) 266-3768.

Sincerely,

Elaine Engelke  
Financial Specialist  
Division of Water, Compliance, and Consumer Affairs

ELE:tlm:w:\compl\Analytical Reviews\1999 analytical review letters\no prob CEM.doc

cc: Ms. Linda Lawrence, President

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**Identification and Ownership (Page iv)**

EXACT ORGANIZATIONAL DATE UNKNOWN. RECORDS INCOMPLETE BACK TO 1885.

DATE OF MOST RECENT AUDIT REPORT - WAUSAU WATER WORKS WILL BE AUDITED BY THE FIRM OF CLIFTON GUNDERSON IN APRIL, 2000

**WATER OPERATING REVENUES & EXPENSES**

| Particulars<br>(a)                               | Amounts<br>(b)   |    |
|--------------------------------------------------|------------------|----|
| <b>Operating Revenues</b>                        |                  |    |
| <b>Sales of Water</b>                            |                  |    |
| Sales of Water (460-467)                         | 3,008,877        | 1  |
| <b>Total Sales of Water</b>                      | <b>3,008,877</b> |    |
| <b>Other Operating Revenues</b>                  |                  |    |
| Forfeited Discounts (470)                        | 31,182           | 2  |
| Miscellaneous Service Revenues (471)             | 25,551           | 3  |
| Rents from Water Property (472)                  | 12,244           | 4  |
| Interdepartmental Rents (473)                    | 0                | 5  |
| Other Water Revenues (474)                       | 31,406           | 6  |
| Amortization of Construction Grants (475)        | 0                | 7  |
| <b>Total Other Operating Revenues</b>            | <b>100,383</b>   |    |
| <b>Total Operating Revenues</b>                  | <b>3,109,260</b> |    |
| <b>Operation and Maintenance Expenses</b>        |                  |    |
| Source of Supply Expense (600-617)               | 0                | 8  |
| Pumping Expenses (620-633)                       | 275,709          | 9  |
| Water Treatment Expenses (640-652)               | 344,463          | 10 |
| Transmission and Distribution Expenses (660-678) | 417,472          | 11 |
| Customer Accounts Expenses (901-905)             | 109,042          | 12 |
| Sales Expenses (910)                             | 0                | 13 |
| Administrative and General Expenses (920-932)    | 488,862          | 14 |
| <b>Total Operation and Maintenance Expenses</b>  | <b>1,635,548</b> |    |
| <b>Other Operating Expenses</b>                  |                  |    |
| Depreciation Expense (403)                       | 401,184          | 15 |
| Amortization Expense (404-407)                   |                  | 16 |
| Taxes (408)                                      | 585,221          | 17 |
| <b>Total Other Operating Expenses</b>            | <b>986,405</b>   |    |
| <b>Total Operating Expenses</b>                  | <b>2,621,953</b> |    |
| <b>NET OPERATING INCOME</b>                      | <b>487,307</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. Bulk sales should be account 460.

| Particulars<br>(a)                                      | Average No. Customers<br>(b) | Thousands of Gallons<br>of Water Sold<br>(c) | Amounts<br>(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                                             | 12,638                       | 643,793                                      | 1,471,391        | 4  |
| Commercial                                              | 1,314                        | 364,270                                      | 557,432          | 5  |
| Industrial                                              | 90                           | 267,153                                      | 279,728          | 6  |
| <b>Total Metered Sales to General Customers (461)</b>   | <b>14,042</b>                | <b>1,275,216</b>                             | <b>2,308,551</b> |    |
| Private Fire Protection Service (462)                   | 141                          |                                              | 45,603           | 7  |
| Public Fire Protection Service (463)                    | 1                            |                                              | 525,020          | 8  |
| Other Sales to Public Authorities (464)                 | 94                           | 100,913                                      | 129,703          | 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>14,278</b>                | <b>1,376,129</b>                             | <b>3,008,877</b> |    |

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

Use a separate line for each delivery point.

| <b>Customer Name<br/>(a)</b> | <b>Point of Delivery<br/>(b)</b> | <b>Thousands of<br/>Gallons Sold<br/>(c)</b> | <b>Revenues<br/>(d)</b> |
|------------------------------|----------------------------------|----------------------------------------------|-------------------------|
|------------------------------|----------------------------------|----------------------------------------------|-------------------------|

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<br>(a)                                                                                       | Amount<br>(b)  |    |
|----------------------------------------------------------------------------------------------------------|----------------|----|
| <b>Public Fire Protection Service (463):</b>                                                             |                |    |
| Amount billed (usually per rate schedule F-1)                                                            | 525,020        | 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>525,020</b> |    |
| <b>Forfeited Discounts (470):</b>                                                                        |                |    |
| Customer late payment charges                                                                            | 31,182         | 5  |
| <b>Other (specify):</b>                                                                                  |                |    |
| NONE                                                                                                     |                | 6  |
| <b>Total Forfeited Discounts (470)</b>                                                                   | <b>31,182</b>  |    |
| <b>Miscellaneous Service Revenues (471):</b>                                                             |                |    |
| TURN ON CHARGES                                                                                          | 4,419          | 7  |
| GROUNDWATER RECOVERY                                                                                     | 21,132         | 8  |
| <b>Total Miscellaneous Service Revenues (471)</b>                                                        | <b>25,551</b>  |    |
| <b>Rents from Water Property (472):</b>                                                                  |                |    |
| RENTAL ON WATER TOWERS/REVERVOIRS FOR ANTENNA PLACEMENT                                                  | 12,244         | 9  |
| <b>Total Rents from Water Property (472)</b>                                                             | <b>12,244</b>  |    |
| <b>Interdepartmental Rents (473):</b>                                                                    |                |    |
| NONE                                                                                                     |                | 10 |
| <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                                           | 30,005         | 11 |
| <b>Other (specify):</b>                                                                                  |                |    |
| SALE OF SCRAP                                                                                            | 1,401          | 12 |
| <b>Total Other Water Revenues (474)</b>                                                                  | <b>31,406</b>  |    |
| <b>Amortization of Construction Grants (475):</b>                                                        |                |    |
| NONE                                                                                                     |                | 13 |
| <b>Total Amortization of Construction Grants (475)</b>                                                   | <b>0</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<br>(a)                                        | Amount<br>(b)  |    |
|-----------------------------------------------------------|----------------|----|
| <b>SOURCE OF SUPPLY EXPENSES</b>                          |                |    |
| Operation Supervision and Engineering (600)               |                | 1  |
| Operation Labor and Expenses (601)                        |                | 2  |
| Purchased Water (602)                                     |                | 3  |
| Miscellaneous Expenses (603)                              |                | 4  |
| Rents (604)                                               |                | 5  |
| Maintenance Supervision and Engineering (610)             |                | 6  |
| Maintenance of Structures and Improvements (611)          |                | 7  |
| Maintenance of Collecting and Impounding Reservoirs (612) |                | 8  |
| Maintenance of Lake, River and Other Intakes (613)        |                | 9  |
| Maintenance of Wells and Springs (614)                    |                | 10 |
| Maintenance of Infiltration Galleries and Tunnels (615)   |                | 11 |
| Maintenance of Supply Mains (616)                         |                | 12 |
| Maintenance of Miscellaneous Water Source Plant (617)     |                | 13 |
| <b>Total Source of Supply Expenses</b>                    | <b>0</b>       |    |
| <b>PUMPING EXPENSES</b>                                   |                |    |
| Operation Supervision and Engineering (620)               | 25,960         | 14 |
| Fuel for Power Production (621)                           |                | 15 |
| Power Production Labor and Expenses (622)                 |                | 16 |
| Fuel or Power Purchased for Pumping (623)                 | 152,341        | 17 |
| Pumping Labor and Expenses (624)                          | 34,857         | 18 |
| Expenses Transferred--Credit (625)                        |                | 19 |
| Miscellaneous Expenses (626)                              | 29,976         | 20 |
| Rents (627)                                               |                | 21 |
| Maintenance Supervision and Engineering (630)             |                | 22 |
| Maintenance of Structures and Improvements (631)          | 11,878         | 23 |
| Maintenance of Power Production Equipment (632)           | 5,492          | 24 |
| Maintenance of Pumping Equipment (633)                    | 15,205         | 25 |
| <b>Total Pumping Expenses</b>                             | <b>275,709</b> |    |
| <b>WATER TREATMENT EXPENSES</b>                           |                |    |
| Operation Supervision and Engineering (640)               | 25,960         | 26 |
| Chemicals (641)                                           | 144,756        | 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.

| <b>Particulars<br/>(a)</b>                                  | <b>Amount<br/>(b)</b> |           |
|-------------------------------------------------------------|-----------------------|-----------|
| <b>WATER TREATMENT EXPENSES</b>                             |                       |           |
| Operation Labor and Expenses (642)                          | 54,616                | <b>28</b> |
| Miscellaneous Expenses (643)                                | 38,813                | <b>29</b> |
| Rents (644)                                                 |                       | <b>30</b> |
| Maintenance Supervision and Engineering (650)               |                       | <b>31</b> |
| Maintenance of Structures and Improvements (651)            | 50,721                | <b>32</b> |
| Maintenance of Water Treatment Equipment (652)              | 29,597                | <b>33</b> |
| <b>Total Water Treatment Expenses</b>                       | <b>344,463</b>        |           |
| <br><b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>           |                       |           |
| Operation Supervision and Engineering (660)                 |                       | <b>34</b> |
| Storage Facilities Expenses (661)                           |                       | <b>35</b> |
| Transmission and Distribution Lines Expenses (662)          | 1,492                 | <b>36</b> |
| Meter Expenses (663)                                        | 61,145                | <b>37</b> |
| Customer Installations Expenses (664)                       |                       | <b>38</b> |
| Miscellaneous Expenses (665)                                | 5,858                 | <b>39</b> |
| Rents (666)                                                 |                       | <b>40</b> |
| Maintenance Supervision and Engineering (670)               | 23,266                | <b>41</b> |
| Maintenance of Structures and Improvements (671)            |                       | <b>42</b> |
| Maintenance of Distribution Reservoirs and Standpipes (672) |                       | <b>43</b> |
| Maintenance of Transmission and Distribution Mains (673)    | 153,524               | <b>44</b> |
| Maintenance of Fire Mains (674)                             |                       | <b>45</b> |
| Maintenance of Services (675)                               | 106,484               | <b>46</b> |
| Maintenance of Meters (676)                                 | 41,214                | <b>47</b> |
| Maintenance of Hydrants (677)                               | 24,489                | <b>48</b> |
| Maintenance of Miscellaneous Plant (678)                    |                       | <b>49</b> |
| <b>Total Transmission and Distribution Expenses</b>         | <b>417,472</b>        |           |
| <br><b>CUSTOMER ACCOUNTS EXPENSES</b>                       |                       |           |
| Supervision (901)                                           | 4,242                 | <b>50</b> |
| Meter Reading Labor (902)                                   | 15,095                | <b>51</b> |
| Customer Records and Collection Expenses (903)              | 89,394                | <b>52</b> |
| Uncollectible Accounts (904)                                | 311                   | <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<br>(a)                                  | Amount<br>(b)        |    |
|-----------------------------------------------------|----------------------|----|
| <b>CUSTOMER ACCOUNTS EXPENSES</b>                   |                      |    |
| Miscellaneous Customer Accounts Expenses (905)      |                      | 54 |
| <b>Total Customer Accounts Expenses</b>             | <b>109,042</b>       |    |
| <br><b>SALES EXPENSES</b>                           |                      |    |
| Sales Expenses (910)                                |                      | 55 |
| <b>Total Sales Expenses</b>                         | <b>0</b>             |    |
| <br><b>ADMINISTRATIVE AND GENERAL EXPENSES</b>      |                      |    |
| Administrative and General Salaries (920)           | 71,124               | 56 |
| Office Supplies and Expenses (921)                  | 15,468               | 57 |
| Administrative Expenses Transferred--Credit (922)   |                      | 58 |
| Outside Services Employed (923)                     | 114,776              | 59 |
| Property Insurance (924)                            | 6,437                | 60 |
| Injuries and Damages (925)                          | 41,825               | 61 |
| Employee Pensions and Benefits (926)                | 194,814              | 62 |
| Regulatory Commission Expenses (928)                | 7,856                | 63 |
| Duplicate Charges--Credit (929)                     |                      | 64 |
| Miscellaneous General Expenses (930)                | 21,966               | 65 |
| Rents (931)                                         | 10,950               | 66 |
| Maintenance of General Plant (932)                  | 3,646                | 67 |
| <b>Total Administrative and General Expenses</b>    | <b>488,862</b>       |    |
| <br><b>Total Operation and Maintenance Expenses</b> | <br><b>1,635,548</b> |    |

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

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

| Description of Tax<br>(a)                                                      | Method Used to Allocate Between Departments<br>(b) | Amount<br>(c)  |   |
|--------------------------------------------------------------------------------|----------------------------------------------------|----------------|---|
| Property Tax Equivalent                                                        |                                                    | 545,935        | 1 |
| Less: Local and School Tax Equivalent on<br>Meters Charged to Sewer Department |                                                    | 15,038         | 2 |
| <b>Net property tax equivalent</b>                                             |                                                    | <b>530,897</b> |   |
| Social Security                                                                |                                                    | 50,578         | 3 |
| PSC Remainder Assessment                                                       |                                                    | 3,746          | 4 |
| Other (specify):<br>NONE                                                       |                                                    |                | 5 |
| <b>Total tax expense</b>                                                       |                                                    | <b>585,221</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, 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 § 66.069(1)(c). 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<br>(a)                                                     | Units<br>(b) | Total<br>(c)      | County A<br>(d)   | County B<br>(e) | County C<br>(f) | County D<br>(g) |           |
|------------------------------------------------------------------------|--------------|-------------------|-------------------|-----------------|-----------------|-----------------|-----------|
| County name                                                            |              |                   | Marathon          |                 |                 |                 | 1         |
| <b>SUMMARY OF TAX RATES</b>                                            |              |                   |                   |                 |                 |                 | <b>2</b>  |
| State tax rate                                                         | mills        |                   | 0.216000          |                 |                 |                 | 3         |
| County tax rate                                                        | mills        |                   | 6.735000          |                 |                 |                 | 4         |
| Local tax rate                                                         | mills        |                   | 9.760000          |                 |                 |                 | 5         |
| School tax rate                                                        | mills        |                   | 12.209000         |                 |                 |                 | 6         |
| Voc. school tax rate                                                   | mills        |                   | 2.022000          |                 |                 |                 | 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>30.942000</b>  |                 |                 |                 | <b>10</b> |
| Less: state credit                                                     | mills        |                   | 2.009000          |                 |                 |                 | 11        |
| <b>Net tax rate</b>                                                    | mills        |                   | <b>28.933000</b>  |                 |                 |                 | <b>12</b> |
| <b>PROPERTY TAX EQUIVALENT CALCULATION</b>                             |              |                   |                   |                 |                 |                 | <b>13</b> |
| <b>Local Tax Rate</b>                                                  | mills        |                   | <b>9.760000</b>   |                 |                 |                 | <b>14</b> |
| <b>Combined School Tax Rate</b>                                        | mills        |                   | <b>14.231000</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>23.991000</b>  |                 |                 |                 | <b>17</b> |
| <b>Total Tax Rate</b>                                                  | mills        |                   | <b>30.942000</b>  |                 |                 |                 | <b>18</b> |
| <b>Ratio of Local and School Tax to Total</b>                          | dec.         |                   | <b>0.775354</b>   |                 |                 |                 | <b>19</b> |
| <b>Total tax net of state credit</b>                                   | mills        |                   | <b>28.933000</b>  |                 |                 |                 | <b>20</b> |
| <b>Net Local and School Tax Rate</b>                                   | mills        |                   | <b>22.433314</b>  |                 |                 |                 | <b>21</b> |
| Utility Plant, Jan. 1                                                  | \$           | 24,451,964        | 24,451,964        |                 |                 |                 | 22        |
| Materials & Supplies                                                   | \$           | 49,236            | 49,236            |                 |                 |                 | 23        |
| <b>Subtotal</b>                                                        | \$           | <b>24,501,200</b> | <b>24,501,200</b> |                 |                 |                 | <b>24</b> |
| Less: Plant Outside Limits                                             | \$           | 0                 | 0                 |                 |                 |                 | 25        |
| <b>Taxable Assets</b>                                                  | \$           | <b>24,501,200</b> | <b>24,501,200</b> |                 |                 |                 | <b>26</b> |
| Assessment Ratio                                                       | dec.         |                   | 0.925625          |                 |                 |                 | 27        |
| <b>Assessed Value</b>                                                  | \$           | <b>22,678,923</b> | <b>22,678,923</b> |                 |                 |                 | <b>28</b> |
| <b>Net Local &amp; School Rate</b>                                     | mills        |                   | <b>22.433314</b>  |                 |                 |                 | <b>29</b> |
| <b>Tax Equiv. Computed for Current Year</b>                            | \$           | <b>508,763</b>    | <b>508,763</b>    |                 |                 |                 | <b>30</b> |
| Tax Equivalent per 1994 PSC Report                                     | \$           | 545,935           |                   |                 |                 |                 | 31        |
| Any lower tax equivalent as authorized<br>by municipality (see note 6) | \$           |                   |                   |                 |                 |                 | 32<br>33  |
| <b>Tax equiv. for current year (see note 6)</b>                        | \$           | <b>545,935</b>    |                   |                 |                 |                 | <b>34</b> |

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
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<br>(a)                            | Balance<br>First of Year<br>(b) | Additions<br>During Year<br>(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)                 | 45,610                          |                                 | 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)                    | 268,439                         |                                 | 8  |
| Infiltration Galleries and Tunnels (315)   | 0                               |                                 | 9  |
| Supply Mains (316)                         | 688,942                         |                                 | 10 |
| Other Water Source Plant (317)             | 0                               |                                 | 11 |
| <b>Total Source of Supply Plant</b>        | <b>1,002,991</b>                | <b>0</b>                        |    |
| <b>PUMPING PLANT</b>                       |                                 |                                 |    |
| Land and Land Rights (320)                 | 19,358                          |                                 | 12 |
| Structures and Improvements (321)          | 162,768                         |                                 | 13 |
| Boiler Plant Equipment (322)               | 0                               |                                 | 14 |
| Other Power Production Equipment (323)     | 0                               |                                 | 15 |
| Steam Pumping Equipment (324)              | 0                               |                                 | 16 |
| Electric Pumping Equipment (325)           | 485,092                         |                                 | 17 |
| Diesel Pumping Equipment (326)             | 0                               |                                 | 18 |
| Hydraulic Pumping Equipment (327)          | 0                               |                                 | 19 |
| Other Pumping Equipment (328)              | 33,939                          |                                 | 20 |
| <b>Total Pumping Plant</b>                 | <b>701,157</b>                  | <b>0</b>                        |    |
| <b>WATER TREATMENT PLANT</b>               |                                 |                                 |    |
| Land and Land Rights (330)                 | 10,805                          |                                 | 21 |
| Structures and Improvements (331)          | 1,326,981                       |                                 | 22 |
| Water Treatment Equipment (332)            | 1,807,922                       |                                 | 23 |
| <b>Total Water Treatment Plant</b>         | <b>3,145,708</b>                | <b>0</b>                        |    |
| <b>TRANSMISSION AND DISTRIBUTION PLANT</b> |                                 |                                 |    |
| Land and Land Rights (340)                 | 52,900                          |                                 | 24 |
| Structures and Improvements (341)          | 0                               |                                 | 25 |

**WATER UTILITY PLANT IN SERVICE (cont.)**

| Accounts<br>(d)                            | Retirements<br>During Year<br>(e) | Adjustments<br>Increase or<br>(Decrease)<br>(f) | Balance<br>End of Year<br>(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)                 |                                   |                                                 | 45,610                        | 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)                    |                                   |                                                 | 268,439                       | 8  |
| Infiltration Galleries and Tunnels (315)   |                                   |                                                 | 0                             | 9  |
| Supply Mains (316)                         |                                   |                                                 | 688,942                       | 10 |
| Other Water Source Plant (317)             |                                   |                                                 | 0                             | 11 |
| <b>Total Source of Supply Plant</b>        | <b>0</b>                          | <b>0</b>                                        | <b>1,002,991</b>              |    |
| <b>PUMPING PLANT</b>                       |                                   |                                                 |                               |    |
| Land and Land Rights (320)                 |                                   |                                                 | 19,358                        | 12 |
| Structures and Improvements (321)          |                                   |                                                 | 162,768                       | 13 |
| Boiler Plant Equipment (322)               |                                   |                                                 | 0                             | 14 |
| Other Power Production Equipment (323)     |                                   |                                                 | 0                             | 15 |
| Steam Pumping Equipment (324)              |                                   |                                                 | 0                             | 16 |
| Electric Pumping Equipment (325)           |                                   |                                                 | 485,092                       | 17 |
| Diesel Pumping Equipment (326)             |                                   |                                                 | 0                             | 18 |
| Hydraulic Pumping Equipment (327)          |                                   |                                                 | 0                             | 19 |
| Other Pumping Equipment (328)              |                                   |                                                 | 33,939                        | 20 |
| <b>Total Pumping Plant</b>                 | <b>0</b>                          | <b>0</b>                                        | <b>701,157</b>                |    |
| <b>WATER TREATMENT PLANT</b>               |                                   |                                                 |                               |    |
| Land and Land Rights (330)                 |                                   |                                                 | 10,805                        | 21 |
| Structures and Improvements (331)          |                                   |                                                 | 1,326,981                     | 22 |
| Water Treatment Equipment (332)            |                                   |                                                 | 1,807,922                     | 23 |
| <b>Total Water Treatment Plant</b>         | <b>0</b>                          | <b>0</b>                                        | <b>3,145,708</b>              |    |
| <b>TRANSMISSION AND DISTRIBUTION PLANT</b> |                                   |                                                 |                               |    |
| Land and Land Rights (340)                 |                                   |                                                 | 52,900                        | 24 |
| Structures and Improvements (341)          |                                   |                                                 | 0                             | 25 |

### WATER UTILITY PLANT IN SERVICE

1. All adjustments, corrections and reclassifications 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 not supported by statistical schedules.
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<br>(a)                                           | Balance<br>First of Year<br>(b) | Additions<br>During Year<br>(c) |    |
|-----------------------------------------------------------|---------------------------------|---------------------------------|----|
| <b>TRANSMISSION AND DISTRIBUTION PLANT</b>                |                                 |                                 |    |
| Distribution Reservoirs and Standpipes (342)              | 1,075,810                       |                                 | 26 |
| Transmission and Distribution Mains (343)                 | 13,428,945                      | 922,746                         | 27 |
| Fire Mains (344)                                          | 0                               |                                 | 28 |
| Services (345)                                            | 1,198,371                       | 55,524                          | 29 |
| Meters (346)                                              | 1,448,585                       | 37,381                          | 30 |
| Hydrants (348)                                            | 1,326,640                       | 80,711                          | 31 |
| Other Transmission and Distribution Plant (349)           | 0                               |                                 | 32 |
| <b>Total Transmission and Distribution Plant</b>          | <b>18,531,251</b>               | <b>1,096,362</b>                |    |
| <b>GENERAL PLANT</b>                                      |                                 |                                 |    |
| Land and Land Rights (389)                                | 5,000                           |                                 | 33 |
| Structures and Improvements (390)                         | 395,347                         |                                 | 34 |
| Office Furniture and Equipment (391)                      | 20,778                          |                                 | 35 |
| Computer Equipment (391.1)                                | 57,844                          | 38,747                          | 36 |
| Transportation Equipment (392)                            | 222,620                         | 25,729                          | 37 |
| Stores Equipment (393)                                    | 352                             |                                 | 38 |
| Tools, Shop and Garage Equipment (394)                    | 59,881                          | 979                             | 39 |
| Laboratory Equipment (395)                                | 18,672                          |                                 | 40 |
| Power Operated Equipment (396)                            | 127,409                         |                                 | 41 |
| Communication Equipment (397)                             | 162,954                         | 1,931                           | 42 |
| SCADA Equipment (397.1)                                   | 0                               |                                 | 43 |
| Miscellaneous Equipment (398)                             | 0                               |                                 | 44 |
| Other Tangible Property (399)                             | 0                               |                                 | 45 |
| <b>Total General Plant</b>                                | <b>1,070,857</b>                | <b>67,386</b>                   |    |
| <b>Total utility plant in service directly assignable</b> | <b>24,451,964</b>               | <b>1,163,748</b>                |    |
| Common Utility Plant Allocated to Water Department        | 0                               |                                 | 46 |
| <b>Total utility plant in service</b>                     | <b>24,451,964</b>               | <b>1,163,748</b>                |    |

**WATER UTILITY PLANT IN SERVICE (cont.)**

| Accounts<br>(d)                                           | Retirements<br>During Year<br>(e) | Adjustments<br>Increase or<br>(Decrease)<br>(f) | Balance<br>End of Year<br>(g) |
|-----------------------------------------------------------|-----------------------------------|-------------------------------------------------|-------------------------------|
| <b>TRANSMISSION AND DISTRIBUTION PLANT</b>                |                                   |                                                 |                               |
| Distribution Reservoirs and Standpipes (342)              |                                   |                                                 | 1,075,810 26                  |
| Transmission and Distribution Mains (343)                 | 12,486                            |                                                 | 14,339,205 27                 |
| Fire Mains (344)                                          |                                   |                                                 | 0 28                          |
| Services (345)                                            | 6,427                             |                                                 | 1,247,468 29                  |
| Meters (346)                                              | 53,674                            |                                                 | 1,432,292 30                  |
| Hydrants (348)                                            | 1,064                             |                                                 | 1,406,287 31                  |
| Other Transmission and Distribution Plant (349)           |                                   |                                                 | 0 32                          |
| <b>Total Transmission and Distribution Plant</b>          | <b>73,651</b>                     | <b>0</b>                                        | <b>19,553,962</b>             |
| <b>GENERAL PLANT</b>                                      |                                   |                                                 |                               |
| Land and Land Rights (389)                                |                                   |                                                 | 5,000 33                      |
| Structures and Improvements (390)                         |                                   |                                                 | 395,347 34                    |
| Office Furniture and Equipment (391)                      |                                   |                                                 | 20,778 35                     |
| Computer Equipment (391.1)                                |                                   |                                                 | 96,591 36                     |
| Transportation Equipment (392)                            | 21,188                            |                                                 | 227,161 37                    |
| Stores Equipment (393)                                    |                                   |                                                 | 352 38                        |
| Tools, Shop and Garage Equipment (394)                    | 429                               |                                                 | 60,431 39                     |
| Laboratory Equipment (395)                                |                                   |                                                 | 18,672 40                     |
| Power Operated Equipment (396)                            |                                   |                                                 | 127,409 41                    |
| Communication Equipment (397)                             |                                   |                                                 | 164,885 42                    |
| SCADA Equipment (397.1)                                   |                                   |                                                 | 0 43                          |
| Miscellaneous Equipment (398)                             |                                   |                                                 | 0 44                          |
| Other Tangible Property (399)                             |                                   |                                                 | 0 45                          |
| <b>Total General Plant</b>                                | <b>21,617</b>                     | <b>0</b>                                        | <b>1,116,626</b>              |
| <b>Total utility plant in service directly assignable</b> | <b>95,268</b>                     | <b>0</b>                                        | <b>25,520,444</b>             |
| Common Utility Plant Allocated to Water Department        |                                   |                                                 | 0 46                          |
| <b>Total utility plant in service</b>                     | <b>95,268</b>                     | <b>0</b>                                        | <b>25,520,444</b>             |

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**

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<br>(a)                    | Balance<br>First of Year<br>(b) | Rate %<br>Used<br>(c) | Accruals<br>During Year<br>(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                               | 0.00%                 |                                | 3  |
| Wells and Springs (314)                          | 177,637                         | 2.94%                 | 7,892                          | 4  |
| Infiltration Galleries and Tunnels (315)         | 0                               |                       |                                | 5  |
| Supply Mains (316)                               | 100,209                         | 1.77%                 | 12,194                         | 6  |
| Other Water Source Plant (317)                   | 0                               |                       |                                | 7  |
| <b>Total Source of Supply Plant</b>              | <b>277,846</b>                  |                       | <b>20,086</b>                  |    |
| <b>PUMPING PLANT</b>                             |                                 |                       |                                |    |
| Structures and Improvements (321)                | 119,339                         | 2.70%                 | 4,395                          | 8  |
| Boiler Plant Equipment (322)                     | 0                               |                       |                                | 9  |
| Other Power Production Equipment (323)           | 0                               |                       |                                | 10 |
| Steam Pumping Equipment (324)                    | 0                               |                       |                                | 11 |
| Electric Pumping Equipment (325)                 | 300,287                         | 4.42%                 | 21,441                         | 12 |
| Diesel Pumping Equipment (326)                   | 0                               |                       |                                | 13 |
| Hydraulic Pumping Equipment (327)                | 0                               |                       |                                | 14 |
| Other Pumping Equipment (328)                    | 29,266                          | 4.29%                 | 116                            | 15 |
| <b>Total Pumping Plant</b>                       | <b>448,892</b>                  |                       | <b>25,952</b>                  |    |
| <b>WATER TREATMENT PLANT</b>                     |                                 |                       |                                |    |
| Structures and Improvements (331)                | 403,540                         | 2.50%                 | 33,174                         | 16 |
| Water Treatment Equipment (332)                  | 1,176,077                       | 3.24%                 | 58,577                         | 17 |
| <b>Total Water Treatment Plant</b>               | <b>1,579,617</b>                |                       | <b>91,751</b>                  |    |
| <b>TRANSMISSION AND DISTRIBUTION PLANT</b>       |                                 |                       |                                |    |
| Structures and Improvements (341)                | 0                               |                       |                                | 18 |
| Distribution Reservoirs and Standpipes (342)     | 409,574                         | 2.10%                 | 22,592                         | 19 |
| Transmission and Distribution Mains (343)        | 1,563,279                       | 0.93%                 | 125,604                        | 20 |
| Fire Mains (344)                                 | 0                               |                       |                                | 21 |
| Services (345)                                   | 549,307                         | 2.09%                 | 25,228                         | 22 |
| Meters (346)                                     | 616,640                         | 5.00%                 | 73,520                         | 23 |
| Hydrants (348)                                   | 316,961                         | 1.59%                 | 21,255                         | 24 |
| Other Transmission and Distribution Plant (349)  | 0                               |                       |                                | 25 |
| <b>Total Transmission and Distribution Plant</b> | <b>3,455,761</b>                |                       | <b>268,199</b>                 |    |

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

| Account<br>(e) | Book Cost of<br>Plant Retired<br>(f) | Cost of<br>Removal<br>(g) | Salvage<br>(h) | Adjustments<br>Increase or<br>(Decrease)<br>(i) | Balance<br>End of Year<br>(j) |    |
|----------------|--------------------------------------|---------------------------|----------------|-------------------------------------------------|-------------------------------|----|
| 311            |                                      |                           |                |                                                 | 0                             | 1  |
| 312            |                                      |                           |                |                                                 | 0                             | 2  |
| 313            |                                      |                           |                |                                                 | 0                             | 3  |
| 314            |                                      |                           |                |                                                 | 185,529                       | 4  |
| 315            |                                      |                           |                |                                                 | 0                             | 5  |
| 316            |                                      |                           |                |                                                 | 112,403                       | 6  |
| 317            |                                      |                           |                |                                                 | 0                             | 7  |
|                | <b>0</b>                             | <b>0</b>                  | <b>0</b>       | <b>0</b>                                        | <b>297,932</b>                |    |
| 321            |                                      |                           |                |                                                 | 123,734                       | 8  |
| 322            |                                      |                           |                |                                                 | 0                             | 9  |
| 323            |                                      |                           |                |                                                 | 0                             | 10 |
| 324            |                                      |                           |                |                                                 | 0                             | 11 |
| 325            |                                      |                           |                |                                                 | 321,728                       | 12 |
| 326            |                                      |                           |                |                                                 | 0                             | 13 |
| 327            |                                      |                           |                |                                                 | 0                             | 14 |
| 328            |                                      |                           |                |                                                 | 29,382                        | 15 |
|                | <b>0</b>                             | <b>0</b>                  | <b>0</b>       | <b>0</b>                                        | <b>474,844</b>                |    |
| 331            |                                      |                           |                |                                                 | 436,714                       | 16 |
| 332            |                                      |                           |                |                                                 | 1,234,654                     | 17 |
|                | <b>0</b>                             | <b>0</b>                  | <b>0</b>       | <b>0</b>                                        | <b>1,671,368</b>              |    |
| 341            |                                      |                           |                |                                                 | 0                             | 18 |
| 342            |                                      |                           |                |                                                 | 432,166                       | 19 |
| 343            | 12,486                               |                           |                |                                                 | 1,676,397                     | 20 |
| 344            |                                      |                           |                |                                                 | 0                             | 21 |
| 345            | 6,427                                |                           |                |                                                 | 568,108                       | 22 |
| 346            | 53,674                               |                           |                |                                                 | 636,486                       | 23 |
| 348            | 1,064                                |                           |                |                                                 | 337,152                       | 24 |
| 349            |                                      |                           |                |                                                 | 0                             | 25 |
|                | <b>73,651</b>                        | <b>0</b>                  | <b>0</b>       | <b>0</b>                                        | <b>3,650,309</b>              |    |

### ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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<br>(a)                          | Balance<br>First of Year<br>(b) | Rate %<br>Used<br>(c) | Accruals<br>During Year<br>(d) |               |
|--------------------------------------------------------|---------------------------------|-----------------------|--------------------------------|---------------|
| <b>GENERAL PLANT</b>                                   |                                 |                       |                                |               |
| Structures and Improvements (390)                      | 101,936                         | 2.56%                 | 10,121                         | <b>26</b>     |
| Office Furniture and Equipment (391)                   | 18,510                          | 5.88%                 | 1,222                          | <b>27</b>     |
| Computer Equipment (391.1)                             | 57,844                          | 25.00%                | 807                            | <b>28</b>     |
| Transportation Equipment (392)                         | 204,454                         | 18.00%                | 5,922                          | <b>29</b>     |
| Stores Equipment (393)                                 | 352                             | 5.88%                 | 0                              | <b>30</b>     |
| Tools, Shop and Garage Equipment (394)                 | 45,723                          | 7.69%                 | 4,653                          | <b>31</b>     |
| Laboratory Equipment (395)                             | 18,672                          | 5.88%                 | 0                              | <b>32</b>     |
| Power Operated Equipment (396)                         | 73,277                          | 6.07%                 | 7,734                          | <b>33</b>     |
| Communication Equipment (397)                          | 46,268                          | 9.09%                 | 14,404                         | <b>34</b>     |
| SCADA Equipment (397.1)                                | 0                               |                       |                                | <b>35</b>     |
| Miscellaneous Equipment (398)                          | 0                               |                       |                                | <b>36</b>     |
| Other Tangible Property (399)                          | 0                               |                       |                                | <b>37</b>     |
| <b>Total General Plant</b>                             | <b>567,036</b>                  |                       | <b>44,863</b>                  |               |
| <b>Total accum. prov. directly assignable</b>          | <b>6,329,152</b>                |                       | <b>450,851</b>                 |               |
| <br>Common Utility Plant Allocated to Water Department | <br>0                           |                       |                                | <br><b>38</b> |
| <br><b>Total accum. prov. for depreciation</b>         | <br><b>6,329,152</b>            |                       | <br><b>450,851</b>             |               |

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**

| <b>Account<br/>(e)</b> | <b>Book Cost of<br/>Plant Retired<br/>(f)</b> | <b>Cost of<br/>Removal<br/>(g)</b> | <b>Salvage<br/>(h)</b> | <b>Adjustments<br/>Increase or<br/>(Decrease)<br/>(i)</b> | <b>Balance<br/>End of Year<br/>(j)</b> |           |
|------------------------|-----------------------------------------------|------------------------------------|------------------------|-----------------------------------------------------------|----------------------------------------|-----------|
| 390                    |                                               |                                    |                        |                                                           | 112,057                                | 26        |
| 391                    |                                               |                                    |                        |                                                           | 19,732                                 | 27        |
| 391.1                  |                                               |                                    |                        |                                                           | 58,651                                 | 28        |
| 392                    | 21,188                                        |                                    |                        |                                                           | 189,188                                | 29        |
| 393                    |                                               |                                    |                        |                                                           | 352                                    | 30        |
| 394                    | 429                                           |                                    |                        |                                                           | 49,947                                 | 31        |
| 395                    |                                               |                                    |                        |                                                           | 18,672                                 | 32        |
| 396                    |                                               |                                    |                        |                                                           | 81,011                                 | 33        |
| 397                    |                                               |                                    |                        |                                                           | 60,672                                 | 34        |
| 397.1                  |                                               |                                    |                        |                                                           | 0                                      | 35        |
| 398                    |                                               |                                    |                        |                                                           | 0                                      | 36        |
| 399                    |                                               |                                    |                        |                                                           | 0                                      | 37        |
|                        | <b>21,617</b>                                 | <b>0</b>                           | <b>0</b>               | <b>0</b>                                                  | <b>590,282</b>                         |           |
|                        | <b>95,268</b>                                 | <b>0</b>                           | <b>0</b>               | <b>0</b>                                                  | <b>6,684,735</b>                       |           |
|                        |                                               |                                    |                        |                                                           | <b>0</b>                               | <b>38</b> |
|                        | <b>95,268</b>                                 | <b>0</b>                           | <b>0</b>               | <b>0</b>                                                  | <b>6,684,735</b>                       |           |

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

| Month<br>(a)                                                                                                                                                                                                                                                 | Sources of Water Supply                      |                                            |                                           | Total Gallons<br>All Methods<br>(000's)<br>(e) |    |
|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------|--------------------------------------------|-------------------------------------------|------------------------------------------------|----|
|                                                                                                                                                                                                                                                              | Purchased Water<br>Gallons<br>(000's)<br>(b) | Surface Water<br>Gallons<br>(000's)<br>(c) | Ground Water<br>Gallons<br>(000's)<br>(d) |                                                |    |
| January                                                                                                                                                                                                                                                      |                                              |                                            | 152,176                                   | 152,176                                        | 1  |
| February                                                                                                                                                                                                                                                     |                                              |                                            | 135,775                                   | 135,775                                        | 2  |
| March                                                                                                                                                                                                                                                        |                                              |                                            | 144,163                                   | 144,163                                        | 3  |
| April                                                                                                                                                                                                                                                        |                                              |                                            | 143,545                                   | 143,545                                        | 4  |
| May                                                                                                                                                                                                                                                          |                                              |                                            | 147,314                                   | 147,314                                        | 5  |
| June                                                                                                                                                                                                                                                         |                                              |                                            | 156,900                                   | 156,900                                        | 6  |
| July                                                                                                                                                                                                                                                         |                                              |                                            | 154,336                                   | 154,336                                        | 7  |
| August                                                                                                                                                                                                                                                       |                                              |                                            | 153,135                                   | 153,135                                        | 8  |
| September                                                                                                                                                                                                                                                    |                                              |                                            | 145,079                                   | 145,079                                        | 9  |
| October                                                                                                                                                                                                                                                      |                                              |                                            | 137,301                                   | 137,301                                        | 10 |
| November                                                                                                                                                                                                                                                     |                                              |                                            | 126,248                                   | 126,248                                        | 11 |
| December                                                                                                                                                                                                                                                     |                                              |                                            | 126,761                                   | 126,761                                        | 12 |
| <b>Total for year</b>                                                                                                                                                                                                                                        | <b>0</b>                                     | <b>0</b>                                   | <b>1,722,733</b>                          | <b>1,722,733</b>                               |    |
| Less: Measured or estimated water used in main flushing and water treatment during year                                                                                                                                                                      |                                              |                                            |                                           | 16,608                                         | 13 |
| Less: Other utility use                                                                                                                                                                                                                                      |                                              |                                            |                                           | 43,068                                         | 14 |
| Other utility use explanation:                                                                                                                                                                                                                               |                                              |                                            |                                           |                                                | 15 |
| UT HAS DETERMINED VARIANCES IN HOW PLANT METERS REGISTER BASED ON PUMP COMBINATIONS. A CORRECTION OF 2.5% HAS BEEN APPLIED TO PUMPED TOTAL, WHICH WE FEEL IS MORE ACCURATE BASED ON TESTING. MTR CALIBRATION WAS COMPLETED AND IS REFLECTIVE AS OF JAN 2000. |                                              |                                            |                                           |                                                |    |
| Water pumped into distribution system                                                                                                                                                                                                                        |                                              |                                            |                                           | 1,663,057                                      | 16 |
| Less: Water sold                                                                                                                                                                                                                                             |                                              |                                            |                                           | 1,376,129                                      | 17 |
| Losses and unaccounted for                                                                                                                                                                                                                                   |                                              |                                            |                                           | 286,928                                        | 18 |
| Percent unaccounted for to the nearest whole percent (%)                                                                                                                                                                                                     |                                              |                                            |                                           | 17%                                            | 19 |
| If more than 15%, indicate causes and state what action has been taken to reduce water loss:                                                                                                                                                                 |                                              |                                            |                                           |                                                | 20 |
| 1/5/99 A MAJOR MAIN SPLIT CAUSED APPROX 700,000 GAL OF WATER TO BE LOST- DRAINED BROWN ST. TOWER. ON 5/17/99 FIRELINE AT GREEN BAY PKG SPLIT LOSING EST 500,000 GAL OF WATER. UT FOUND NUMEROUS OTHER LONG TERM MAIN LEAKS. WTR PLANT METERS CALIBRATED.     |                                              |                                            |                                           |                                                |    |
| Maximum gallons pumped by all methods in any one day during reporting year                                                                                                                                                                                   |                                              |                                            |                                           | 6,856                                          | 21 |
| Date of maximum: 6/22/1999                                                                                                                                                                                                                                   |                                              |                                            |                                           |                                                | 22 |
| Cause of maximum:                                                                                                                                                                                                                                            |                                              |                                            |                                           |                                                | 23 |
| EXTREMELY WARM AND DRY DAY - HIGH WATER DEMAND                                                                                                                                                                                                               |                                              |                                            |                                           |                                                |    |
| Minimum gallons pumped by all methods in any one day during reporting year                                                                                                                                                                                   |                                              |                                            |                                           | 3,520                                          | 24 |
| Date of minimum: 11/25/1999                                                                                                                                                                                                                                  |                                              |                                            |                                           |                                                | 25 |
| Total KWH used for pumping for the year                                                                                                                                                                                                                      |                                              |                                            |                                           | 3,401,619                                      | 26 |
| If water is purchased: Vendor Name:                                                                                                                                                                                                                          |                                              |                                            |                                           |                                                | 27 |
| Point of Delivery:                                                                                                                                                                                                                                           |                                              |                                            |                                           |                                                | 28 |

**SOURCES OF WATER SUPPLY - GROUND WATERS**

| <b>Location<br/>(a)</b>    | <b>Identification<br/>Number<br/>(b)</b> | <b>Depth<br/>in feet<br/>(c)</b> | <b>Well Diameter<br/>in inches<br/>(d)</b> | <b>Yield Per Day<br/>in gallons<br/>(e)</b> | <b>Currently<br/>In Service?<br/>(f)</b> |          |
|----------------------------|------------------------------------------|----------------------------------|--------------------------------------------|---------------------------------------------|------------------------------------------|----------|
| CORNER OF BUGBEE & TIERNEY | 10                                       | 164                              | 30                                         | 1,506,833                                   | Yes                                      | <b>1</b> |
| UNION & 3RD STREET         | 3                                        | 100                              | 18                                         | 1,203,583                                   | Yes                                      | <b>2</b> |
| N. RIVER DRIVE             | 4                                        | 130                              | 20                                         | 0                                           | No                                       | <b>3</b> |
| PEARSON STREET             | 6                                        | 100                              | 24                                         | 1,407,000                                   | Yes                                      | <b>4</b> |
| MARTIN STREET              | 7                                        | 100                              | 24                                         | 861,333                                     | Yes                                      | <b>5</b> |
| WOODS PLACE                | 8                                        | 100                              | 24                                         | 0                                           | No                                       | <b>6</b> |
| BUGBEE AVENUE              | 9                                        | 100                              | 20                                         | 456,000                                     | Yes                                      | <b>7</b> |

## SOURCES OF WATER SUPPLY - SURFACE WATERS

| Location<br>(a) | Intakes                         |                                          |                                          |                              |
|-----------------|---------------------------------|------------------------------------------|------------------------------------------|------------------------------|
|                 | Identification<br>Number<br>(b) | Distance<br>From Shore<br>in feet<br>(c) | Depth<br>Below Surface<br>in feet<br>(d) | Diameter<br>in inches<br>(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<br>(a)                  | Unit A<br>(b)     | Unit B<br>(c)     | Unit C<br>(d)     |         |
|-------------------------------------|-------------------|-------------------|-------------------|---------|
| Identification                      | PUMP #1           | PUMP #2           | PUMP #3           | 1       |
| Location                            | FILTER PLANT      | FILTER PLANT      | FILTER PLANT      | 2       |
| Purpose                             | P                 | P                 | P                 | 3       |
| Destination                         | D                 | D                 | D                 | 4       |
| Pump Manufacturer                   | PEERLESS          | PEERLESS          | PEERLESS          | 5       |
| Year Installed                      | 1964              | 1964              | 1964              | 6       |
| Type                                | VERTICAL TURBINE  | VERTICAL TURBINE  | VERTICAL TURBINE  | 7       |
| Actual Capacity (gpm)               | 1,200             | 2,400             | 2,400             | 8       |
| Pump Motor or<br>Standby Engine Mfr | MARATHON ELECTRIC | MARATHON ELECTRIC | MARATHON ELECTRIC | 9<br>10 |
| Year Installed                      | 1964              | 1964              | 1964              | 11      |
| Type                                | ELECTRIC          | ELECTRIC          | ELECTRIC          | 12      |
| Horsepower                          | 75                | 150               | 150               | 13      |

| Particulars<br>(a)                  | Unit D<br>(b)     | Unit E<br>(c)     | Unit F<br>(d)     |          |
|-------------------------------------|-------------------|-------------------|-------------------|----------|
| Identification                      | PUMP #4           | PUMP #5           | PUMP #6           | 14       |
| Location                            | FILTER PLANT      | FILTER PLANT      | FILTER PLANT      | 15       |
| Purpose                             | P                 | P                 | P                 | 16       |
| Destination                         | D                 | T                 | T                 | 17       |
| Pump Manufacturer                   | PEERLESS          | PEERLESS          | PEERLESS          | 18       |
| Year Installed                      | 1964              | 1964              | 1964              | 19       |
| Type                                | VERTICAL TURBINE  | VERTICAL TURBINE  | VERTICAL TURBINE  | 20       |
| Actual Capacity (gpm)               | 4,200             | 1,000             | 1,000             | 21       |
| Pump Motor or<br>Standby Engine Mfr | MARATHON ELECTRIC | MARATHON ELECTRIC | MARATHON ELECTRIC | 22<br>23 |
| Year Installed                      | 1964              | 1964              | 1964              | 24       |
| Type                                | ELECTRIC          | ELECTRIC          | ELECTRIC          | 25       |
| Horsepower                          | 300               | 150               | 150               | 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<br>(a)                  | Unit A<br>(b)    | Unit B<br>(c)    | Unit C<br>(d)    |         |
|-------------------------------------|------------------|------------------|------------------|---------|
| Identification                      | WELL #10 PUMP    | WELL #3 PUMP     | WELL #4 PUMP     | 1       |
| Location                            | WELL #10         | WELL #3          | WELL #4          | 2       |
| Purpose                             | P                | P                | P                | 3       |
| Destination                         | T                | T                | T                | 4       |
| Pump Manufacturer                   | AMERICAN         | PEERLESS         | PEERLESS         | 5       |
| Year Installed                      | 1989             | 1980             | 1967             | 6       |
| Type                                | VERTICAL TURBINE | VERTICAL TURBINE | VERTICAL TURBINE | 7       |
| Actual Capacity (gpm)               | 3,000            | 2,000            | 1,500            | 8       |
| Pump Motor or<br>Standby Engine Mfr | US MOTORS        | US ELECTRIC      | US ELECTRIC      | 9<br>10 |
| Year Installed                      | 1989             | 1984             | 1984             | 11      |
| Type                                | ELECTRIC         | ELECTRIC         | ELECTRIC         | 12      |
| Horsepower                          | 100              | 75               | 75               | 13      |

| Particulars<br>(a)                  | Unit D<br>(b)    | Unit E<br>(c)     | Unit F<br>(d)    |          |
|-------------------------------------|------------------|-------------------|------------------|----------|
| Identification                      | WELL #6 PUMP     | WELL #7 PUMP      | WELL #8 PUMP     | 14       |
| Location                            | WELL #6          | WELL #7           | WELL #8          | 15       |
| Purpose                             | P                | P                 | P                | 16       |
| Destination                         | T                | T                 | T                | 17       |
| Pump Manufacturer                   | PEERLESS         | PEERLESS          | PEERLESS         | 18       |
| Year Installed                      | 1951             | 1951              | 1951             | 19       |
| Type                                | VERTICAL TURBINE | VERTICAL TURBINE  | VERTICAL TURBINE | 20       |
| Actual Capacity (gpm)               | 1,500            | 1,500             | 700              | 21       |
| Pump Motor or<br>Standby Engine Mfr | US MOTORS        | MARATHON ELECTRIC | GENERAL ELECTRIC | 22<br>23 |
| Year Installed                      | 1951             | 1951              | 1951             | 24       |
| Type                                | ELECTRIC         | ELECTRIC          | ELECTRIC         | 25       |
| Horsepower                          | 125              | 75                | 75               | 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<br>(a)                  | Unit A<br>(b)     | Unit B<br>(c) | Unit C<br>(d) | 1       |
|-------------------------------------|-------------------|---------------|---------------|---------|
| Identification                      | WELL #9 PUMP      |               |               | 1       |
| Location                            | WELL #9           |               |               | 2       |
| Purpose                             | P                 |               |               | 3       |
| Destination                         | T                 |               |               | 4       |
| Pump Manufacturer                   | PEERLE3SS         |               |               | 5       |
| Year Installed                      | 1965              |               |               | 6       |
| Type                                | VERTICAL TURBINE  |               |               | 7       |
| Actual Capacity (gpm)               | 1,000             |               |               | 8       |
| Pump Motor or<br>Standby Engine Mfr | MARATHON ELECTRIC |               |               | 9<br>10 |
| Year Installed                      | 1965              |               |               | 11      |
| Type                                | ELECTRIC          |               |               | 12      |
| Horsepower                          | 75                |               |               | 13      |

| Particulars<br>(a)                  | Unit D<br>(b) | Unit E<br>(c) | Unit F<br>(d) | 14       |
|-------------------------------------|---------------|---------------|---------------|----------|
| Identification                      |               |               |               | 14       |
| Location                            |               |               |               | 15       |
| Purpose                             |               |               |               | 16       |
| Destination                         |               |               |               | 17       |
| Pump Manufacturer                   |               |               |               | 18       |
| Year Installed                      |               |               |               | 19       |
| Type                                |               |               |               | 20       |
| Actual Capacity (gpm)               |               |               |               | 21       |
| Pump Motor or<br>Standby Engine Mfr |               |               |               | 22<br>23 |
| Year Installed                      |               |               |               | 24       |
| Type                                |               |               |               | 25       |
| Horsepower                          |               |               |               | 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<br>(a)                                                                   | Unit A<br>(b)     | Unit B<br>(c)        | Unit C<br>(d)      |          |
|--------------------------------------------------------------------------------------|-------------------|----------------------|--------------------|----------|
| Identification number or name                                                        | BROWN ST ELEVATED | ELM STREET RESERVOIR | FILTER PLANT       | 1        |
| <b>RESERVOIRS, STANDPIPES<br/>OR ELEVATED TANKS</b>                                  |                   |                      |                    | <b>2</b> |
| Type: R (reservoir), S (standpipe)<br>or ET (elevated tank)                          | ET                | R                    | R                  | 3        |
| Year constructed                                                                     | 1963              | 1951                 | 1964               | 4        |
| Primary material (earthen, steel,<br>concrete, other)                                | STEEL             | CONCRETE             | CONCRETE           | 5        |
| Elevation difference in feet<br>(See Headnote 3.)                                    | 268               | 189                  | 0                  | 6        |
| Total capacity in gallons                                                            | 500,000           | 2,500,000            | 1,000,000          | 7        |
| <b>WATER TREATMENT PLANT</b>                                                         |                   |                      |                    | <b>8</b> |
| Disinfection, type of equipment<br>(gas, liquid, powder, other)                      |                   |                      | OTHER              | 9        |
| Points of application<br>(wellhouse, central facilities,<br>booster station, other)  |                   |                      | CENTRAL FACILITIES | 10       |
| Filters, type (gravity, pressure,<br>other, none)                                    |                   |                      | OTHER              | 11       |
| Rated capacity of filter plant<br>(m.g.d.) (note: 1,200,000 gal/day<br>= 1.2 m.g.d.) |                   |                      | 12.0000            | 12       |
| Is a corrosion control chemical<br>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<br>(a)                                                                   | Unit A<br>(b)                        | Unit B<br>(c) | Unit C<br>(d) |           |
|--------------------------------------------------------------------------------------|--------------------------------------|---------------|---------------|-----------|
| Identification number or name                                                        | INDUSTRIAL PARK WAUSAU AVE RESERVOIR |               |               | 1         |
| <b>RESERVOIRS, STANDPIPES<br/>OR ELEVATED TANKS</b>                                  |                                      |               |               | <b>2</b>  |
|                                                                                      |                                      |               |               | <b>3</b>  |
| Type: R (reservoir), S (standpipe)<br>or ET (elevated tank)                          | R                                    | R             |               | <b>4</b>  |
|                                                                                      |                                      |               |               | <b>5</b>  |
| Year constructed                                                                     | 1985                                 | 1987          |               | <b>6</b>  |
|                                                                                      |                                      |               |               | <b>7</b>  |
| Primary material (earthen, steel,<br>concrete, other)                                | CONCRETE                             | CONCRETE      |               | <b>8</b>  |
|                                                                                      |                                      |               |               | <b>9</b>  |
| Elevation difference in feet<br>(See Headnote 3.)                                    | 189                                  | 223           |               | <b>10</b> |
|                                                                                      |                                      |               |               | <b>11</b> |
| Total capacity in gallons                                                            | 1,000,000                            | 300,000       |               | <b>12</b> |
| <b>WATER TREATMENT PLANT</b>                                                         |                                      |               |               | <b>13</b> |
| Disinfection, type of equipment<br>(gas, liquid, powder, other)                      |                                      |               |               | <b>14</b> |
|                                                                                      |                                      |               |               | <b>15</b> |
| Points of application<br>(wellhouse, central facilities,<br>booster station, other)  |                                      |               |               | <b>16</b> |
|                                                                                      |                                      |               |               | <b>17</b> |
| Filters, type (gravity, pressure,<br>other, none)                                    |                                      |               |               | <b>18</b> |
|                                                                                      |                                      |               |               | <b>19</b> |
| Rated capacity of filter plant<br>(m.g.d.) (note: 1,200,000 gal/day<br>= 1.2 m.g.d.) |                                      |               |               | <b>20</b> |
|                                                                                      |                                      |               |               | <b>21</b> |
| Is a corrosion control chemical<br>used (yes, no)?                                   |                                      |               |               | <b>22</b> |
|                                                                                      |                                      |               |               | <b>23</b> |
| Is water fluoridated (yes, no)?                                                      |                                      |               |               | <b>24</b> |
|                                                                                      |                                      |               |               | <b>25</b> |

### 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<br>(a)             | Main Function<br>(b) | Diameter in Inches<br>(c) | First of Year<br>(d) | Added During Year<br>(e) | Retired During Year<br>(f) | Adjustments Increase or (Decrease)<br>(g) | End of Year<br>(h) |    |
| M                                | D                    | 2.000                     | 675                  | 0                        | 0                          | 0                                         | 675                | 1  |
| M                                | D                    | 3.000                     | 609                  | 0                        | 0                          | 0                                         | 609                | 2  |
| M                                | D                    | 4.000                     | 33,416               | 0                        | 0                          | 0                                         | 33,416             | 3  |
| M                                | D                    | 6.000                     | 495,445              | 372                      | 925                        | 0                                         | 494,892            | 4  |
| M                                | S                    | 6.000                     | 300                  | 0                        | 0                          | 0                                         | 300                | 5  |
| M                                | D                    | 8.000                     | 271,257              | 9,629                    | 0                          | 0                                         | 280,886            | 6  |
| M                                | S                    | 8.000                     | 2,779                | 0                        | 0                          | 0                                         | 2,779              | 7  |
| M                                | D                    | 10.000                    | 78,141               | 846                      | 136                        | 0                                         | 78,851             | 8  |
| M                                | S                    | 10.000                    | 3,377                | 0                        | 0                          | 0                                         | 3,377              | 9  |
| M                                | D                    | 12.000                    | 66,348               | 12,719                   | 0                          | 0                                         | 79,067             | 10 |
| M                                | S                    | 12.000                    | 2,167                | 0                        | 0                          | 0                                         | 2,167              | 11 |
| M                                | D                    | 14.000                    | 84,196               | 650                      | 650                        | 0                                         | 84,196             | 12 |
| M                                | S                    | 14.000                    | 1,255                | 0                        | 0                          | 0                                         | 1,255              | 13 |
| M                                | D                    | 16.000                    | 5,735                | 0                        | 0                          | 0                                         | 5,735              | 14 |
| M                                | S                    | 16.000                    | 3,356                | 0                        | 0                          | 0                                         | 3,356              | 15 |
| M                                | S                    | 18.000                    | 5,065                | 0                        | 0                          | 0                                         | 5,065              | 16 |
| M                                | S                    | 20.000                    | 30                   | 0                        | 0                          | 0                                         | 30                 | 17 |
| P                                | S                    | 22.000                    | 630                  | 0                        | 0                          | 0                                         | 630                | 18 |
| M                                | D                    | 24.000                    | 1,241                | 0                        | 0                          | 0                                         | 1,241              | 19 |
| M                                | S                    | 24.000                    | 3,574                | 0                        | 0                          | 0                                         | 3,574              | 20 |
| M                                | D                    | 30.000                    | 21                   | 0                        | 0                          | 0                                         | 21                 | 21 |
| <b>Total Within Municipality</b> |                      |                           | <b>1,059,617</b>     | <b>24,216</b>            | <b>1,711</b>               | <b>0</b>                                  | <b>1,082,122</b>   |    |
| <b>Total Utility</b>             |                      |                           | <b>1,059,617</b>     | <b>24,216</b>            | <b>1,711</b>               | <b>0</b>                                  | <b>1,082,122</b>   |    |

### WATER SERVICES

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

| Pipe Material<br>(a) | Diameter in Inches<br>(b) | First of Year<br>(c) | Added During Year<br>(d) | Removed or Permanently Disconnected During Year<br>(e) | Adjustments Increase or (Decrease)<br>(f) | End of Year<br>(g) | Utility Owned Services Not In Use at End of Year<br>(h) |    |
|----------------------|---------------------------|----------------------|--------------------------|--------------------------------------------------------|-------------------------------------------|--------------------|---------------------------------------------------------|----|
| M                    | 0.625                     |                      | 1                        |                                                        |                                           | 1                  |                                                         | 1  |
| L                    | 0.625                     | 418                  | 0                        | 4                                                      | 0                                         | 414                |                                                         | 2  |
| L                    | 0.750                     | 6,994                | 0                        | 94                                                     | 0                                         | 6,900              |                                                         | 3  |
| M                    | 0.750                     | 265                  | 79                       | 4                                                      | 0                                         | 340                |                                                         | 4  |
| L                    | 1.000                     | 2,157                | 0                        | 29                                                     | 0                                         | 2,128              |                                                         | 5  |
| M                    | 1.000                     | 2,922                | 45                       | 1                                                      | 0                                         | 2,966              |                                                         | 6  |
| M                    | 1.250                     | 7                    | 0                        | 1                                                      | 0                                         | 6                  |                                                         | 7  |
| L                    | 1.250                     | 36                   | 0                        | 1                                                      | 0                                         | 35                 |                                                         | 8  |
| M                    | 1.500                     | 1,447                | 92                       | 3                                                      | 0                                         | 1,536              |                                                         | 9  |
| L                    | 1.500                     | 14                   | 0                        | 0                                                      | 0                                         | 14                 |                                                         | 10 |
| L                    | 2.000                     | 50                   | 0                        | 0                                                      | 0                                         | 50                 |                                                         | 11 |
| M                    | 2.000                     | 144                  | 4                        | 2                                                      | 0                                         | 146                |                                                         | 12 |
| M                    | 3.000                     | 94                   | 1                        | 1                                                      | 0                                         | 94                 |                                                         | 13 |
| M                    | 4.000                     | 111                  | 2                        | 1                                                      | 0                                         | 112                |                                                         | 14 |
| M                    | 6.000                     | 49                   | 1                        | 0                                                      | 0                                         | 50                 |                                                         | 15 |
| M                    | 8.000                     | 53                   | 1                        | 0                                                      | 0                                         | 54                 |                                                         | 16 |
| M                    | 10.000                    | 1                    | 1                        | 0                                                      | 0                                         | 2                  |                                                         | 17 |
| <b>Total Utility</b> |                           | <b>14,762</b>        | <b>227</b>               | <b>141</b>                                             | <b>0</b>                                  | <b>14,848</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).

#### Number of Utility-Owned Meters

| Size of Meter<br>(a) | First of Year<br>(b) | Added During Year<br>(c) | Retired During Year<br>(d) | Adjustments Increase or (Decrease)<br>(e) | End of Year<br>(f) | Tested During Year<br>(g) |          |
|----------------------|----------------------|--------------------------|----------------------------|-------------------------------------------|--------------------|---------------------------|----------|
| 0.625                | 12,340               | 401                      | 654                        | 7                                         | <b>12,094</b>      | 970                       | <b>1</b> |
| 0.750                | 1,446                | 44                       | 14                         | (19)                                      | <b>1,457</b>       | 125                       | <b>2</b> |
| 1.000                | 426                  | 0                        | 3                          | (7)                                       | <b>416</b>         | 41                        | <b>3</b> |
| 1.500                | 206                  | 0                        | 1                          | (9)                                       | <b>196</b>         | 23                        | <b>4</b> |
| 2.000                | 170                  | 1                        | 1                          | (17)                                      | <b>153</b>         | 13                        | <b>5</b> |
| 3.000                | 36                   | 1                        | 0                          |                                           | <b>37</b>          | 0                         | <b>6</b> |
| 4.000                | 28                   | 0                        | 0                          | 0                                         | <b>28</b>          | 4                         | <b>7</b> |
| 6.000                | 8                    | 0                        | 0                          | 0                                         | <b>8</b>           | 6                         | <b>8</b> |
| <b>Total:</b>        | <b>14,660</b>        | <b>447</b>               | <b>673</b>                 | <b>(45)</b>                               | <b>14,389</b>      | <b>1,182</b>              |          |

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

| Size of Meter<br>(h) | Residential<br>(i) | Commercial<br>(j) | Industrial<br>(k) | Public Authority<br>(l) | Wholesale, Inter-Department or Utility Use<br>(m) | In Stock and Deduct Meters<br>(n) | Total<br>(o)  |          |
|----------------------|--------------------|-------------------|-------------------|-------------------------|---------------------------------------------------|-----------------------------------|---------------|----------|
| 0.625                | 11,332             | 614               | 17                | 15                      |                                                   | 116                               | <b>12,094</b> | <b>1</b> |
| 0.750                | 1,187              | 213               | 19                | 2                       | 0                                                 | 36                                | <b>1,457</b>  | <b>2</b> |
| 1.000                | 151                | 215               | 18                | 14                      | 0                                                 | 18                                | <b>416</b>    | <b>3</b> |
| 1.500                | 13                 | 141               | 13                | 8                       | 0                                                 | 21                                | <b>196</b>    | <b>4</b> |
| 2.000                | 4                  | 93                | 14                | 29                      | 0                                                 | 13                                | <b>153</b>    | <b>5</b> |
| 3.000                | 0                  | 18                | 2                 | 15                      | 0                                                 | 2                                 | <b>37</b>     | <b>6</b> |
| 4.000                | 1                  | 13                | 4                 | 8                       | 0                                                 | 2                                 | <b>28</b>     | <b>7</b> |
| 6.000                | 0                  | 2                 | 3                 | 1                       | 0                                                 | 2                                 | <b>8</b>      | <b>8</b> |
| <b>Total:</b>        | <b>12,688</b>      | <b>1,309</b>      | <b>90</b>         | <b>92</b>               | <b>0</b>                                          | <b>210</b>                        | <b>14,389</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<br>(a)            | Number<br>In Service<br>First of Year<br>(b) | Added<br>During<br>Year<br>(c) | Removed<br>During<br>Year<br>(d) | Adjustments<br>Increase or<br>(Decrease)<br>(e) | Number<br>In Service<br>End of Year<br>(f) |   |
|--------------------------------|----------------------------------------------|--------------------------------|----------------------------------|-------------------------------------------------|--------------------------------------------|---|
| <b>Fire Hydrants</b>           |                                              |                                |                                  |                                                 |                                            |   |
| Outside of Municipality        | 0                                            |                                |                                  |                                                 | 0                                          | 1 |
| Within Municipality            | 1,322                                        | 37                             | 5                                |                                                 | 1,354                                      | 2 |
| <b>Total Fire Hydrants</b>     | <b>1,322</b>                                 | <b>37</b>                      | <b>5</b>                         | <b>0</b>                                        | <b>1,354</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>                                   |   |

**Wis. Admin. Code § 185.87 requires that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Report the number operated during the year**

Number of hydrants operated during year: 135  
 Number of distribution system valves end of year: 4,655  
 Number of distribution valves operated during year: 1,104

## WATER OPERATING SECTION FOOTNOTES

### Water Operation & Maintenance Expenses (Page W-05)

L25 - MAINTENANCE OF PUMPING EQUIPMENT - INCREASE IN EXPENSES DUE TO YEAR 2000 UPGRADES.

L28 - OPERATION LABOR AND EXPENSES - SHIFT IN LABOR COSTS AND CONSIDERABLE INCREASE IN TESTING SERVICES.

L32 - MAINTENANCE OF STRUCTURES AND AND IMPROVEMENTS - INCREASE IN COSTS DUE TO SANDBLASTING OF AIR STRIPPER AT A COST OF \$21,400.

L44 - MAINTENANCE OF TRANSMISSION AND DISTRIBUTION MAINS - INCREASE DUE TO SHIFT IN LABOR COSTS AND INCREASE IN BLACKTOPPING AND SUNDRY REPAIRS.

L47 - MAINTENANCE OF METERS - INCREASE IN LABOR COSTS DUE TO PROGRESSIVE PROGRAM TO REMOVE OUTDATED ARB UNITS.

L48 - MAINTENANCE OF HYDRANTS - DECREASE DUE TO SHIFT IN LABOR COSTS.

L59 - OUTSIDE SERVICES EMPLOYED - INCREASE DUE TO EXPENSES RELATING TO BOND ISSUE FOR WATER TREATMENT PLANT ADDITION BORROWING.

L65 - MISCELLANEOUS GENERAL EXPENSES - INCREASE DUE TO INCREASE IN TRAVEL RELATED EXPENSES FOR STAFF TO ATTEND AWWA CONFERENCE IN CHICAGO - JUNE, 1999 AND INCREASE IN TRAVEL BY DIRECTOR GEHIN DUE TO APPOINTMENT TO NATIONAL AWWA WATER UTILITY COUNCIL.

### Water Mains (Page W-17)

14 INCH DISTRIBUTION METAL MAINS CONSISTS OF 11,211 FT OF GALVANIZED AND 72,985 FT OF CAST IRON.

MAINS ARE ASSESSED AGAINST THE ABUTTING PROPERTY OWNERS ON A PER FOOT FRONTAGE BASIS, LESS COSTS OF OVERSIZED MAINS, HYDRANTS AND LEADS.

### Water Services (Page W-18)

PROPERTY OWNERS WERE CHARGED \$200.00 FOR NEW 1" SERVICES PRIOR TO OCTOBER 1, 1999 AND \$215.00 FOR 1" SERVICES AFTER OCTOBER 1, 1999. SERVICES OVER 1" ARE CHARGED TO PROPERTY OWNERS BASED ON TIME AND MATERIALS.

### Meters (Page W-19)

ADJUSTMENTS ARE DUE TO METER INVENTORY AND/OR RECORD CORRECTIONS.

### Hydrants and Distribution System Valves (Page W-20)

HYDRANTS WERE NOT FLUSHED IN 1999 DUE TO WATER PLANT ADDITION, AND THE FACT THAT MAINS SEEMED RELATIVELY CLEAN.

LOW NUMBER OF VALVES EXERCISED IS DUE TO LACK OF MANPOWER. OUR VALVES DO NOT HAVE A HISTORY OF FAILURE AND STAFF FINDS THAT EXERCISING IS NOT WARRANTED.