



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: VILLAGE OF HORTONVILLE WATER & SEWER UTILITIES

Principal Office: 118 N. MILL STREET  
P.O. BOX 99  
HORTONVILLE, WI 54944-0099

For the Year Ended: DECEMBER 31, 2006

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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

### SIGNATURE PAGE

I LYNNE MISCHKER of  
(Person responsible for accounts)

Village of Hortonville Water & Sewer Utilities, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      04/02/2007  
(Date)

CLERK/TREASURER  
(Title)

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** VILLAGE OF HORTONVILLE WATER & SEWER UTILITIES

**Utility Address:** 118 N. MILL STREET

P.O. BOX 99

HORTONVILLE, WI 54944-0099

**When was utility organized?** 9/1/1948

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** LYNNE MISCHKER

**Title:** CLERK/TREASURER

**Office Address:**

118 N. MILL STREET

P.O. BOX 99

HORTONVILLE, WI 54944-0099

**Telephone:** (920) 779 - 6011

**Fax Number:** (920) 779 - 6552

**E-mail Address:**

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

**Name:** KAREN KERBER

**Title:** CPA

**Office Address:** KERBER, ROSE & ASSOCIATES, S.C.

115 E FIFTH STREET

SHAWANO, WI 54166

**Telephone:** (715) 526 - 9400 EXT 302

**Fax Number:** (715) 524 - 2599

**E-mail Address:** kkerber@kerberrose.com

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

**Name:** ROGER RETZLAFF

**Title:** PRESIDENT

**Office Address:**

118 N MILL STREET

P.O. BOX 99

HORTONVILLE, WI 54944-0099

**Telephone:** (920) 779 - 6011

**Fax Number:** (920) 779 - 6552

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** KAREN KERBER

**Title:** CPA

**Office Address:** KERBER, ROSE & ASSOCIATES, S.C.  
115 E FIFTH STREET  
SHAWANO, WI 54166

**Telephone:** (715) 526 - 9400 EXT 302

**Fax Number:** (715) 524 - 2599

**E-mail Address:** kkerber@kerberrose.com

**Date of most recent audit report:**

**Period covered by most recent audit:** DECEMBER 31, 2006

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

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**Name:** MR. RON AUSTRENG

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

521 W CEDAR STREET  
P.O. BOX 99  
HORTONVILLE, WI 54944-0099

**Telephone:** (920) 779 - 4086

**Fax Number:** (920) 779 - 6552

**E-mail Address:**

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**Name of utility commission/committee:** VILLAGE BOARD

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

- MR CRAIG DREIER, TRUSTEE
  - MR ANDREW GITTER, TRUSTEE
  - MR ALFRED HANDRICH, TRUSTEE
  - MR WALLACE LENZNER, TRUSTEE
  - MR THOMAS OLK, TRUSTEE
  - MR ROGER RETZLAFF, PRESIDENT
  - MR W. GEORGE WOJCIK, TRUSTEE
- 

**Is sewer service rendered by the utility?** YES

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES

**Date of Ordinance:** 9/1/1948

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	375,013	373,075	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	200,415	194,769	2
Depreciation Expense (403)	48,118	43,659	3
Amortization Expense (404)	0	0	4
Taxes (408)	39,162	38,851	5
<b>Total Operating Expenses</b>	<b>287,695</b>	<b>277,279</b>	
<b>Net Operating Income</b>	<b>87,318</b>	<b>95,796</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>87,318</b>	<b>95,796</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	67,766	30,486	9
Miscellaneous Nonoperating Income (421)	12,386	21,981	10
<b>Total Other Income</b>	<b>80,152</b>	<b>52,467</b>	
<b>Total Income</b>	<b>167,470</b>	<b>148,263</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(7,836)	(7,836)	11
Other Income Deductions (426)	20,299	23,566	12
<b>Total Miscellaneous Income Deductions</b>	<b>12,463</b>	<b>15,730</b>	
<b>Income Before Interest Charges</b>	<b>155,007</b>	<b>132,533</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	108,218	57,626	13
Amortization of Debt Discount and Expense (428)	14,570	3,007	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>122,788</b>	<b>60,633</b>	
<b>Net Income</b>	<b>32,219</b>	<b>71,900</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	767,084	695,184	19
Balance Transferred from Income (433)	32,219	71,900	20
Miscellaneous Credits to Surplus (434)	3,668,544	0	21
Miscellaneous Debits to Surplus--Debit (435)	303,859	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>4,163,988</b>	<b>767,084</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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	375,013		375,013	1
<b>Total (Acct. 400):</b>	<b>375,013</b>	<b>0</b>	<b>375,013</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	200,415		200,415	2
<b>Total (Acct. 401):</b>	<b>200,415</b>	<b>0</b>	<b>200,415</b>	
<b>Depreciation Expense (403):</b>				
Derived	48,118		48,118	3
<b>Total (Acct. 403):</b>	<b>48,118</b>	<b>0</b>	<b>48,118</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	39,162		39,162	5
<b>Total (Acct. 408):</b>	<b>39,162</b>	<b>0</b>	<b>39,162</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>87,318</b>	<b>0</b>	<b>87,318</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME	42,805	0	42,805	10
INTEREST ON SPECIAL ASSESSMENTS	299	0	299	11
INTEREST ON ADVANCE TO TIF #2	24,662	0	24,662	12
<b>Total (Acct. 419):</b>	<b>67,766</b>	<b>0</b>	<b>67,766</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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	█	7,300	7,300 13
NON REGULATED SEWER	(34,914)	40,000	5,086 14
<b>Total (Acct. 421):</b>	<b>(34,914)</b>	<b>47,300</b>	<b>12,386</b>
<b>TOTAL OTHER INCOME:</b>	<b>32,852</b>	<b>47,300</b>	<b>80,152</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(7,836)	█	(7,836) 15
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>(7,836)</b>	<b>0</b>	<b>(7,836)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	█	20,299	20,299 17
NONE	0	0	0 18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>20,299</b>	<b>20,299</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(7,836)</b>	<b>20,299</b>	<b>12,463</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	108,218	█	108,218 19
<b>Total (Acct. 427):</b>	<b>108,218</b>	<b>0</b>	<b>108,218</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSES	14,570	█	14,570 20
<b>Total (Acct. 428):</b>	<b>14,570</b>	<b>0</b>	<b>14,570</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	█	0 21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	█	0 22
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0	█	0 23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>122,788</b>	<b>0</b>	<b>122,788</b>
<b>NET INCOME:</b>	<b>5,218</b>	<b>27,001</b>	<b>32,219</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	(302,804)	1,069,888	767,084 25
<b>Total (Acct. 216):</b>	<b>(302,804)</b>	<b>1,069,888</b>	<b>767,084</b>
<b>Balance Transferred from Income (433):</b>			
Derived	5,218	27,001	32,219 26
<b>Total (Acct. 433):</b>	<b>5,218</b>	<b>27,001</b>	<b>32,219</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
FILING COMBINED WATER AND SEWER BALANCE SHEET	0	2,109,478	2,109,478 27
2005 SEWER OPERATING AND NONOPERATING REVENUE	(77,760)	58,528	(19,232) 28
SEWER REGULATORY LIABILITY NO LONGER REQUIRED	1,578,298	0	1,578,298 29
<b>Total (Acct. 434):</b>	<b>1,500,538</b>	<b>2,168,006</b>	<b>3,668,544</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
FILING COMBINED WATER AND SEWER BALANCE SHEET	303,859	0	303,859 30
<b>Total (Acct. 435)--Debit:</b>	<b>303,859</b>	<b>0</b>	<b>303,859</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 31
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>899,093</b>	<b>3,264,895</b>	<b>4,163,988</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	375,013	0	0	0	375,013	1
Less: interdepartmental sales	1,216		0	0	1,216	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>373,797</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>373,797</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,255,946	3,728,262	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	754,895	696,535	2
<b>Net Utility Plant</b>	<b>3,501,051</b>	<b>3,031,727</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	7,702,960	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	3,819,511	0	4
<b>Net Nonutility Property</b>	<b>3,883,449</b>	<b>0</b>	
Investment in Municipality (123)	510,104	517,364	5
Other Investments (124)	0	0	6
Special Funds (125)	1,044,582	0	7
<b>Total Other Property and Investments</b>	<b>5,438,135</b>	<b>517,364</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	3,627		8
Temporary Cash Investments (132)	718,591		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	76,708	78,905	11
Other Accounts Receivable (143)	85,355	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	13,837	45,697	14
Materials and Supplies (150)	3,780	5,069	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>901,898</b>	<b>129,671</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	24,185	13,963	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>24,185</b>	<b>13,963</b>	
<b>Total Assets and Other Debits</b>	<b>9,865,269</b>	<b>3,692,725</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,514,837	1,607,961	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,163,988	767,084	23
<b>Total Proprietary Capital</b>	<b>6,678,825</b>	<b>2,375,045</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,225,000	1,093,876	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	496,709	0	26
<b>Total Long-Term Debt</b>	<b>2,721,709</b>	<b>1,093,876</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	200,547	8,112	28
Payables to Municipality (233)	78,738	31,988	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	354	31
Interest Accrued (237)	28,516	19,067	32
Other Current and Accrued Liabilities (238)	4,031	5,922	33
<b>Total Current and Accrued Liabilities</b>	<b>311,832</b>	<b>65,443</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	152,903	158,361	36
<b>Total Deferred Credits</b>	<b>152,903</b>	<b>158,361</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>9,865,269</b>	<b>3,692,725</b>	

**NET UTILITY PLANT**

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	3,728,262	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	2,650,747	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,276,870	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	328,329				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>4,255,946</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	529,245	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	225,650	0	0	0	12
<b>Total Accumulated Provision</b>	<b>754,895</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,501,051</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	482,795				<b>482,795</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	48,118				<b>48,118</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	2,225				<b>2,225</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>50,343</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>50,343</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	2,491				<b>2,491</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Adjust to depreciation schedule	1,402				<b>1,402</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>3,893</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,893</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>529,245</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>529,245</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	213,740				<b>213,740</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	20,299				<b>20,299</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>20,299</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,299</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	8,389				<b>8,389</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>8,389</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,389</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>225,650</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>225,650</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	7,702,960		7,702,960	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>7,702,960</b>	<b>0</b>	<b>7,702,960</b>	
Less accum. prov. depr. & amort. (122)	0	3,819,511		3,819,511	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>3,883,449</b>	<b>0</b>	<b>3,883,449</b>	

**ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>0</b>	
<b>Balance end of year</b>	<b>0</b>	

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel for generation					0	0
Other					0	0
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	3,780	5,069
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<u>3,780</u>	<u>5,069</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 MORTGAGE REVENUE BONDS	9,888	428	0	1
2001 MORTGAGE REVENUE BONDS	1,790	428	18,086	2
2002 MORTGAGE REVENUE BONDS	2,892	428	6,099	3
<b>Total</b>			<b>24,185</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	1,607,961	1
<b>Changes during year (explain):</b>		
RECONSTRUCTION OF NASH AND MAPLE WAS PAID BY MUNICIPALITY	339,459	2
FILING COMBINED BALANCE SHEET FOR WATER AND SEWER	567,417	3
<b>Balance end of year</b>	<b><u>2,514,837</u></b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
MORTGAGE REVENUE BOND - SEWER	06/01/1997	06/01/2020	5.15%	450,000	<b>1</b>
MORTGAGE REVENUE BOND	04/01/2001	09/01/2021	4.85%	1,405,000	<b>2</b>
Mortgage Revenue Refunding Bonds	07/02/2002	09/01/2010	2.50%	370,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>2,225,000</b>	

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
NOTE PAYBLE - BANK	11/17/2006	11/17/2011	4.75%	496,709	1
<b>Total for Account 224</b>				<b>496,709</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	354	1
<b>Accruals:</b>		
Charged water department expense	39,162	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>39,162</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	32,708	6
Social Security taxes	6,579	7
PSC Remainder Assessment	229	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>39,516</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 (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1982B MORTGAGE REVENUE BOND	0	21,149	15,601	5,548	1
MORTGAGE REVENUE BONDS/2001	18,123	67,941	67,842	18,222	2
MORTGAGE REVENUE REFUNDING BONDS/2002	944	16,271	13,374	3,841	3
<b>Subtotal</b>	<b>19,067</b>	<b>105,361</b>	<b>96,817</b>	<b>27,611</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NOTE PAYABLE - BANK	0	2,857	1,952	905	5
<b>Subtotal</b>	<b>0</b>	<b>2,857</b>	<b>1,952</b>	<b>905</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>19,067</b>	<b>108,218</b>	<b>98,769</b>	<b>28,516</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
ADVANCE TO TIF DISTRICT	510,104	1
<b>Total (Acct. 123):</b>	<b>510,104</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
SEWER UTILITY FUNDS	1,044,582	3
<b>Total (Acct. 125):</b>	<b>1,044,582</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	76,668	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
MISCELLANEOUS	40	8
<b>Total (Acct. 142):</b>	<b>76,708</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	85,355	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>85,355</b>	
<b>Receivables from Municipality (145):</b>		
SPECIAL ASSESSMENT RECEIVABLE	3,191	12
CUSTOMER ACCOUNTS RECEIVABLE ON TAX ROLL	4,031	13
INTEREST RECEIVABLE FROM TIF #2 ON ADVANCE	6,615	14
<b>Total (Acct. 145):</b>	<b>13,837</b>	
<b>Prepayments (165):</b>		
NONE		15
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</b>	<b>0</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
NONE		17
<b>Total (Acct. 183):</b>		<b>0</b>
<b>Payables to Municipality (233):</b>		
DUE TO OTHER FUNDS	78,738	18
<b>Total (Acct. 233):</b>	<b>78,738</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	133,212	19
UNEARNED REVENUE ON WATER TOWER RENTALS	19,691	20
<b>Total (Acct. 253):</b>	<b>152,903</b>	

### RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	2,531,284	0	0	0	2,531,284	1
Materials and Supplies	4,424	0	0	0	4,424	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	506,020	0	0	0	506,020	4
Customer Advances for Construction					0	5
Regulatory Liability	137,130	0	0	0	137,130	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,892,558</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,892,558</b>	
Net Operating Income	87,318	0	0	0	87,318	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.61%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.61%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

### FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	3	1
Electric		2
Gas		3
Sewer		4

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	141,048	0	0	0	141,048	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	7,836	0	0	0	7,836	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>133,212</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>133,212</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	328,071	326,442	1
<b>Total Sales of Water</b>	<b>328,071</b>	<b>326,442</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	653	3,025	2
Other Water Revenues (474)	46,289	43,608	3
<b>Total Other Operating Revenues</b>	<b>46,942</b>	<b>46,633</b>	
<b>Total Operating Revenues</b>	<b>375,013</b>	<b>373,075</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	124,379	117,465	4
General Operating Expenses (680-690)	76,036	77,304	5
<b>Total Operation and Maintenance Expenses</b>	<b>200,415</b>	<b>194,769</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	48,118	43,659	6
Amortization Expense (404)		0	7
Taxes (408)	39,162	38,851	8
<b>Total Other Operating Expenses</b>	<b>87,280</b>	<b>82,510</b>	
<b>Total Operating Expenses</b>	<b>287,695</b>	<b>277,279</b>	
<b>NET OPERATING INCOME</b>	<b>87,318</b>	<b>95,796</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	942	39,657	157,100	4
Commercial	92	7,138	23,183	5
Industrial	26	2,086	7,471	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,060</b>	<b>48,881</b>	<b>187,754</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		127,567	8
Other Sales to Public Authorities (464)	27	3,632	11,534	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	4	1,216	12
<b>Total Sales of Water</b>	<b>1,089</b>	<b>52,517</b>	<b>328,071</b>	

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

Use a separate line for each delivery point.

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

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	127,567	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>127,567</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	653	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>653</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	2,085	7
<b>Other (specify):</b>		
MISCELLANEOUS	2,954	8
RENT OF WATER TOWER FOR COMMUNICATIONS ANTENNAES	41,250	9
<b>Total Other Water Revenues (474)</b>	<b>46,289</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	37,235	32,055	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	10,482	11,640	3
Chemicals (630)	24,355	23,246	4
Supplies and Expenses (640)	9,027	8,644	5
Repairs of Water Plant (650)	41,566	40,822	6
Transportation Expenses (660)	1,714	1,058	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>124,379</b>	<b>117,465</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	35,730	34,311	8
Office Supplies and Expenses (681)	5,302	4,144	9
Outside Services Employed (682)	7,439	16,548	10
Insurance Expense (684)	3,138	3,368	11
Employees Pensions and Benefits (686)	23,815	16,103	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	612	2,830	14
Uncollectible Accounts (690)		0	15
<b>Total General Operating Expenses</b>	<b>76,036</b>	<b>77,304</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>200,415</b>	<b>194,769</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent	BOARD DETERMINED	33,097	33,097	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	BOARD DETERMINED	389	389	2
<b>Net property tax equivalent</b>		<b>32,708</b>	<b>32,708</b>	
Social Security	BASED ON WAGES	6,579	5,971	3
PSC Remainder Assessment	BASED ON INVOICES RECEIVED FROM PSC	(125)	172	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>39,162</b>	<b>38,851</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Outagamie				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.180220				3
County tax rate	mills		4.523160				4
Local tax rate	mills		4.751770				5
School tax rate	mills		8.622620				6
Voc. school tax rate	mills		1.797500				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.152710				9
<b>Total tax rate</b>	mills		<b>20.027980</b>				<b>10</b>
Less: state credit	mills		1.329230				11
<b>Net tax rate</b>	mills		<b>18.698750</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>4.751770</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.420120</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>15.171890</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>20.027980</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.757535</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>18.698750</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>14.164952</b>				<b>21</b>
Utility Plant, Jan. 1	\$	3,728,262	3,728,262				22
Materials & Supplies	\$	5,069	5,069				23
<b>Subtotal</b>	\$	<b>3,733,331</b>	<b>3,733,331</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,733,331</b>	<b>3,733,331</b>				<b>26</b>
Assessment Ratio	dec.		0.974029				27
<b>Assessed Value</b>	\$	<b>3,636,373</b>	<b>3,636,373</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>14.164952</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>51,509</b>	<b>51,509</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	22,794					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	33,097					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>33,097</b>					<b>34</b>

## WATER UTILITY PLANT IN SERVICE

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,911		4
Structures and Improvements (311)	34,191		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	118,451	56,027	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>154,553</b>	<b>56,027</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	32,356		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>32,356</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,270		23
<b>Total Water Treatment Plant</b>	<b>1,270</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,911	4
Structures and Improvements (311)			34,191	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			174,478	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>210,580</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			0	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			32,356	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>32,356</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			1,270	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,270</b>	

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	11,255		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	406,427		26
Transmission and Distribution Mains (343)	1,371,390	126,141	27
Fire Mains (344)	0		28
Services (345)	177,976	37,420	29
Meters (346)	77,789	6,250	30
Hydrants (348)	128,074	7,480	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,172,911</b>	<b>177,291</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	11,351	170	35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	8,272	7,929	37
Other General Equipment (379)	31,108		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>50,731</b>	<b>8,099</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,411,821</b>	<b>241,417</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>2,411,821</b>	<b>241,417</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			11,255 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			406,427 26
Transmission and Distribution Mains (343)			1,497,531 27
Fire Mains (344)			0 28
Services (345)			215,396 29
Meters (346)	1,850		82,189 30
Hydrants (348)	641		134,913 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>2,491</b>	<b>0</b>	<b>2,347,711</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			11,521 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			16,201 37
Other General Equipment (379)			31,108 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>58,830</b>
<b>Total utility plant in service directly assignable</b>	<b>2,491</b>	<b>0</b>	<b>2,650,747</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>2,491</b>	<b>0</b>	<b>2,650,747</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,008,561		27
Fire Mains (344)	0		28
Services (345)	165,038	7,300	29
Meters (346)	0		30
Hydrants (348)	104,360		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,277,959</b>	<b>7,300</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,277,959</b>	<b>7,300</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,277,959</b>	<b>7,300</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	8,389		1,000,172 27
Fire Mains (344)			0 28
Services (345)			172,338 29
Meters (346)			0 30
Hydrants (348)			104,360 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>8,389</b>	<b>0</b>	<b>1,276,870</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>8,389</b>	<b>0</b>	<b>1,276,870</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>8,389</b>	<b>0</b>	<b>1,276,870</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			5,879	5,879	1
February			5,213	5,213	2
March			5,195	5,195	3
April			5,057	5,057	4
May			6,502	6,502	5
June			12,163	12,163	6
July			8,419	8,419	7
August			8,436	8,436	8
September			5,641	5,641	9
October			5,112	5,112	10
November			4,879	4,879	11
December			4,758	4,758	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>77,254</b>	<b>77,254</b>	
Less: Water sold				52,517	13
Volume pumped but not sold				24,737	14
Volume sold as a percent of volume pumped				68%	15
Volume used for water production, water quality and system maintenance				12,920	16
Volume related to equipment/system malfunction				783	17
Non-utility volume NOT included in water sales				500	18
Total volume not sold but accounted for				14,203	19
Volume pumped but unaccounted for				10,534	20
Percent of water lost				14%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				577	24
Date of maximum: 7/4/2006					25
Cause of maximum:					26
Filling water tower after completion of exterior painting					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				102	27
Date of minimum: 11/24/2006					28
Total KWH used for pumping for the year				100,298	29
If water is purchased: Vendor Name: NONE					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
MILLER PARK/ W. MAIN ST	WELL NO. 1	340	10	78,000	Yes	<b>1</b>
ALONZO PARK/E. MAIN ST	WELL NO. 2	375	14	111,000	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	WELL NO. 1	WELL NO. 2	1
Location	HWY 45 / MILLER PARK	310 E. MAIN STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE	GOULD	5
Year Installed	1993	2006	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	500	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1993	1994	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	30	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)
Identification			14
Location			15
Purpose			16
Destination			17
Pump Manufacturer			18
Year Installed			19
Type			20
Actual Capacity (gpm)			21
Pump Motor or Standby Engine Mfr			22 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 (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	ET #1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1994		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	203		6
Total capacity in gallons (actual)	300,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5800		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	425	0	0	0	425	1
M	D	4.000	238	0	0	115	353	2
P	D	4.000	11		0	(11)	0	3
A	D	6.000	7,550	0	0	0	7,550	4
M	D	6.000	12,159	0	0	0	12,159	5
P	D	6.000	2,350	69	1,629	0	790	6
A	D	8.000	2,795	0	0	0	2,795	7
M	D	8.000	2,702	0	0	0	2,702	8
P	D	8.000	33,318	1,106	0	0	34,424	9
M	D	10.000	2,842	0	0	0	2,842	10
P	D	10.000	4,779	0	0	0	4,779	11
M	T	12.000	320	0	0	0	320	12
P	D	12.000	22,858	878	0	0	23,736	13
P	S	12.000	365	0	0	0	365	14
<b>Total Within Municipality</b>			<b>92,712</b>	<b>2,053</b>	<b>1,629</b>	<b>104</b>	<b>93,240</b>	
<b>Total Utility</b>			<b>92,712</b>	<b>2,053</b>	<b>1,629</b>	<b>104</b>	<b>93,240</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	585	0	0	0	585	38	1
M	1.000	452	2	0	0	454	121	2
M	1.250	1	0	0	0	1		3
M	1.500	14	0	0	0	14	6	4
M	2.000	10	0	0	0	10	2	5
P	2.000	1	0	0	0	1		6
M	4.000	3	0	0	0	3		7
M	6.000	1	0	0	0	1		8
P	6.000	3	1	0	0	4		9
P	8.000	1	0	0	0	1	1	10
<b>Total Utility</b>		<b>1,071</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>1,074</b>	<b>168</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,045	72	45	0	<b>1,072</b>	4	1
1.000	14	2	0	0	<b>16</b>	0	2
1.500	12	2	1	0	<b>13</b>	0	3
2.000	15	2	0	0	<b>17</b>	0	4
3.000	1	0	0	0	<b>1</b>	0	5
4.000	1	0	0	0	<b>1</b>	0	6
<b>Total:</b>	<b>1,088</b>	<b>78</b>	<b>46</b>	<b>0</b>	<b>1,120</b>	<b>4</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	942	66	22	16	0	26	<b>1,072</b>	1
1.000	0	12	2	1	0	1	<b>16</b>	2
1.500	0	9	0	3	0	1	<b>13</b>	3
2.000	0	6	3	5	1	2	<b>17</b>	4
3.000	0	0	0	1	0	0	<b>1</b>	5
4.000	0	0	0	1	0	0	<b>1</b>	6
<b>Total:</b>	<b>942</b>	<b>93</b>	<b>27</b>	<b>27</b>	<b>1</b>	<b>30</b>	<b>1,120</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	1				1	1
Within Municipality	167	3	2		168	2
<b>Total Fire Hydrants</b>	<b>168</b>	<b>3</b>	<b>2</b>	<b>0</b>	<b>169</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	168
Number of distribution system valves end of year:	235
Number of distribution valves operated during year:	95

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## WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Miscellaneous - Represents various small collections of water revenue during the year that were not classified elsewhere because they are general in nature.

Rent of Water Tower for Communications Antennas - Reflects the amounts received by the Utility for leasing space on their water tower to various communications companies.

Return on net investment in meters charged to sewer department is based on the calculation prescribed by PSC and resulted in a charge slightly higher than \$2,000.

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

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Account 686 - Employees Pensions and Benefits - One of the staff became full time and now qualifies for health insurance and other benefits afforded to all full time employees of the Utility/Village.

Account 689 - Miscellaneous General Expenses - The Utility was able to classify more expenses to a specific category during 2006 than in 2005.

Account 682 - Outside Services Employed - During 2005 the Utility conducted water evaluation studies as required by the DNR which were not required in 2006.

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

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

In a resolution adopted December 18, 1997, the Village froze the tax equivalent at the rate computed from 1996.

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

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

The other tax rate represents the levy imposed by the Black Otter Lake District.

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

The Utility borrowed \$500,000 from a local bank in order to finance this project as well as items scheduled for 2007.

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### Water Mains (Page W-17)

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

The Utility borrowed \$500,000 from a local bank in order to finance this project as well as items scheduled for 2007.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-17)

#### Explain all reported Adjustments.

An adjustment was made to the 4" ducticle, distribution mains because the Utility realized that a portion which was believed to be switched to 6" main was in fact still 4".

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### Water Services (Page W-18)

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

The new water services were financed by users of the systems and have been reflected as additions to the contributed plant.

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### Meters (Page W-19)

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

All meters are tested at least once every 10 years and are replaced at least once every 20years. The numbers tested or replaced is not consistent each year and fluctuates annually.

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

Yes - All station meters are tested at least once every two years.

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

#### General footnotes

The number of distribution valves operated during the year was less than 50% due to limited manpower. The Utility will strive to correct this during 2007.

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