



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: MARSHALL WATER AND SEWER

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Principal Office: 130 SOUTH PARDEE STREET  
P.O. BOX 45  
MARSHALL, WI 53559

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For the Year Ended: DECEMBER 31, 2006

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**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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

### SIGNATURE PAGE

I SUSAN PECK of  
(Person responsible for accounts)

MARSHALL WATER AND SEWER, 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)      02/13/2007  
(Date)

CLERK  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** MARSHALL WATER AND SEWER

**Utility Address:** 130 SOUTH PARDEE STREET

P.O. BOX 45

MARSHALL, WI 53559

**When was utility organized?** 1/1/1941

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.marshall-wi.com

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

**Name:** SUSAN A PECK

**Title:** CLERK/TREASURER

**Office Address:**

130 SOUTH PARDEE STREET

P.O. BOX 45

MARSHALL, WI 53559-0045

**Telephone:** (608) 655 - 4017

**Fax Number:** (608) 655 - 4273

**E-mail Address:** speck@marshall-wi.com

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

**Name:** JAMIN FRIEDL

**Title:** SENIOR ACCOUNTANT

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

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

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

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

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

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

**Name:** NANCY J. LENZ

**Title:** VILLAGE PRESIDENT

**Office Address:**

130 SOUTH PARDEE STREET

P.O. BOX 45

MARSHALL, WI 53559-0045

**Telephone:** (608) 655 - 4017 EXT 215

**Fax Number:** (608) 655 - 4273

**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:**

**Title:**

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

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

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

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

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

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

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

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**Name:** DENNIS DANCKER

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

130 SOUTH PARDEE STREET  
P.O. BOX 45  
MARSHALL, WI 53559-0045

**Telephone:** (608) 655 - 4017 EXT 216

**Fax Number:** (608) 655 - 4273

**E-mail Address:** ddancker@marshall-wi.com

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**Name:** SUSAN A PECK

**Title:** CLERK/TREASURER

**Office Address:**

130 SOUTH PARDEE STREET  
P.O. BOX 45  
MARSHALL, WI 53559-0045

**Telephone:** (608) 655 - 4017 EXT 203

**Fax Number:** (608) 655 - 4273

**E-mail Address:** suepeck@marshall-wi.com

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

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

- TIM BREUNIG, TRUSTEE
  - ROBERT HOFMEISTER, TRUSTEE
  - COLLEEN HOUTAKKER, TRUSTEE
  - NANCY J LENZ, VILLAGE PRESIDENT
  - DONALD MORRITZ, TRUSTEE
  - DAN POWELL, TRUSTEE
  - JEF STRANSKY, 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:** 5/23/1952

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## IDENTIFICATION AND OWNERSHIP

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**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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**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)	453,599	437,450	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	179,334	193,317	2
Depreciation Expense (403)	64,947	62,716	3
Amortization Expense (404)	0	0	4
Taxes (408)	68,883	78,883	5
<b>Total Operating Expenses</b>	<b>313,164</b>	<b>334,916</b>	
<b>Net Operating Income</b>	<b>140,435</b>	<b>102,534</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>140,435</b>	<b>102,534</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)	168,089	262,353	9
Miscellaneous Nonoperating Income (421)	119,235	241,615	10
<b>Total Other Income</b>	<b>287,324</b>	<b>503,968</b>	
<b>Total Income</b>	<b>427,759</b>	<b>606,502</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(9,620)	(9,620)	11
Other Income Deductions (426)	28,688	28,151	12
<b>Total Miscellaneous Income Deductions</b>	<b>19,068</b>	<b>18,531</b>	
<b>Income Before Interest Charges</b>	<b>408,691</b>	<b>587,971</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	172,491	186,971	13
Amortization of Debt Discount and Expense (428)	2,545	2,796	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>175,036</b>	<b>189,767</b>	
<b>Net Income</b>	<b>233,655</b>	<b>398,204</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,236,420	5,838,216	19
Balance Transferred from Income (433)	233,655	398,204	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	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>6,470,075</b>	<b>6,236,420</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	453,599		453,599	1
<b>Total (Acct. 400):</b>	<b>453,599</b>	<b>0</b>	<b>453,599</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	179,334		179,334	2
<b>Total (Acct. 401):</b>	<b>179,334</b>	<b>0</b>	<b>179,334</b>	
<b>Depreciation Expense (403):</b>				
Derived	64,947		64,947	3
<b>Total (Acct. 403):</b>	<b>64,947</b>	<b>0</b>	<b>64,947</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	68,883		68,883	5
<b>Total (Acct. 408):</b>	<b>68,883</b>	<b>0</b>	<b>68,883</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>140,435</b>	<b>0</b>	<b>140,435</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>				
INVESTMENT INCOME	168,089	0	168,089	10
<b>Total (Acct. 419):</b>	<b>168,089</b>	<b>0</b>	<b>168,089</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		12,536	12,536	11

### 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>			
INCOME FROM NONREGULATED SEWER UTILITY	81,971	0	81,971 12
SEWER CONNECTION FEES	0	24,728	24,728 13
<b>Total (Acct. 421):</b>	<b>81,971</b>	<b>37,264</b>	<b>119,235</b>
<b>TOTAL OTHER INCOME:</b>	<b>250,060</b>	<b>37,264</b>	<b>287,324</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(9,620)		(9,620) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(9,620)</b>	<b>0</b>	<b>(9,620)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		28,688	28,688 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>28,688</b>	<b>28,688</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(9,620)</b>	<b>28,688</b>	<b>19,068</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	172,491		172,491 18
<b>Total (Acct. 427):</b>	<b>172,491</b>	<b>0</b>	<b>172,491</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT ISSUANCE COSTS	2,545		2,545 19
<b>Total (Acct. 428):</b>	<b>2,545</b>	<b>0</b>	<b>2,545</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 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 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>175,036</b>	<b>0</b>	<b>175,036</b>
<b>NET INCOME:</b>	<b>225,079</b>	<b>8,576</b>	<b>233,655</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	2,904,154	3,332,266	6,236,420 24
<b>Total (Acct. 216):</b>	<b>2,904,154</b>	<b>3,332,266</b>	<b>6,236,420</b>
<b>Balance Transferred from Income (433):</b>			
Derived	225,079	8,576	233,655 25
<b>Total (Acct. 433):</b>	<b>225,079</b>	<b>8,576</b>	<b>233,655</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,129,233</b>	<b>3,340,842</b>	<b>6,470,075</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**

- |   |
|---|
| <p>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.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	453,599	0	0	0	<b>453,599</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>453,599</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>453,599</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	4,415,680	4,350,536	<b>1</b>
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	728,389	644,170	<b>2</b>
<b>Net Utility Plant</b>	<b>3,687,291</b>	<b>3,706,366</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	10,296,921	10,253,952	<b>3</b>
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,449,047	2,150,576	<b>4</b>
<b>Net Nonutility Property</b>	<b>7,847,874</b>	<b>8,103,376</b>	
Investment in Municipality (123)	1,438,050	1,542,936	<b>5</b>
Other Investments (124)	302,092	200,522	<b>6</b>
Special Funds (125)	1,251,265	976,972	<b>7</b>
<b>Total Other Property and Investments</b>	<b>10,839,281</b>	<b>10,823,806</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	11,911	3,386	<b>8</b>
Temporary Cash Investments (132)	340,283	444,503	<b>9</b>
Notes Receivable (141)	0	0	<b>10</b>
Customer Accounts Receivable (142)	120,892	122,208	<b>11</b>
Other Accounts Receivable (143)	0	0	<b>12</b>
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	<b>13</b>
Receivables from Municipality (145)	65,910	190,215	<b>14</b>
Materials and Supplies (150)	0	0	<b>15</b>
Prepayments (165)	0	0	<b>16</b>
Other Current and Accrued Assets (170)			<b>17</b>
<b>Total Current and Accrued Assets</b>	<b>538,996</b>	<b>760,312</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	11,409	13,953	<b>18</b>
Extraordinary Property Losses (182)	0	0	<b>19</b>
Other Deferred Debits (183)	10,069	4,687	<b>20</b>
<b>Total Deferred Debits</b>	<b>21,478</b>	<b>18,640</b>	
<b>Total Assets and Other Debits</b>	<b>15,087,046</b>	<b>15,309,124</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)	2,955,341	2,933,620	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	6,470,075	6,236,420	23
<b>Total Proprietary Capital</b>	<b>9,425,416</b>	<b>9,170,040</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	5,310,770	5,742,390	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	45,000	85,000	26
<b>Total Long-Term Debt</b>	<b>5,355,770</b>	<b>5,827,390</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	40,125	11,102	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	62,977	72,198	31
Interest Accrued (237)	27,743	30,224	32
Other Current and Accrued Liabilities (238)	11,476	25,011	33
<b>Total Current and Accrued Liabilities</b>	<b>142,321</b>	<b>138,535</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	163,539	173,159	36
<b>Total Deferred Credits</b>	<b>163,539</b>	<b>173,159</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>15,087,046</b>	<b>15,309,124</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	4,350,536	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)	2,761,012	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,654,668	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)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>4,415,680</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)	431,630	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	296,759	0	0	0	12
<b>Total Accumulated Provision</b>	<b>728,389</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,687,291</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>	376,099				<b>376,099</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	64,947				<b>64,947</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,906				<b>4,906</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>69,853</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69,853</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	14,322				<b>14,322</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>14,322</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,322</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>431,630</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>431,630</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>	268,071				<b>268,071</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	28,688				<b>28,688</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>28,688</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,688</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>296,759</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>296,759</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	10,169,947	21,163		10,191,110	1
<b>Other (specify):</b>					
CONSTRUCTION WORK IN PROGRESS	0			0	2
Property held for future use	84,005	21,806		105,811	3
<b>Total Nonutility Property (121)</b>	<b>10,253,952</b>	<b>42,969</b>	<b>0</b>	<b>10,296,921</b>	
Less accum. prov. depr. & amort. (122)	2,150,576	298,471		2,449,047	4
 <b>Net Nonutility Property</b>	 <b>8,103,376</b>	 <b>(255,502)</b>	 <b>0</b>	 <b>7,847,874</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 1
Other					0	0 2
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>0</b>	<b>0</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1999 GENERAL OBLIGATION PROMISSORY NOTES	414	428	758	1
2002 WATER REVENUE BONDS	2,131	428	10,651	2
<b>Total</b>			<b>11,409</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<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	2,933,620	1
<b>Changes during year (explain):</b>		
TRIANGLE PARK	21,721	2
<b>Balance end of year</b>	<u><u>2,955,341</u></u>	

**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)	
97 SEWER REVENUE BONDS-CLEAN WATER F	08/27/1997	05/01/2017	3.10%	4,126,038	<b>1</b>
98 SEWER REVENUE BONDS-CLEAN WATER F	11/04/1998	05/01/2018	2.64%	794,732	<b>2</b>
02 WATER REVENUE BONDS	07/01/2002	11/01/2011	3.92%	390,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>5,310,770</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>					
1999 GENERAL OBLIGATION PROMISSORY NOTE	04/01/1999	05/01/2007	4.06%	45,000	1
<b>Total for Account 224</b>				<b>45,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	72,198	1
<b>Accruals:</b>		
Charged water department expense	68,884	2
Charged electric department expense		3
Charged sewer department expense	1,198	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>70,082</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	72,198	6
Social Security taxes	6,745	7
PSC Remainder Assessment	360	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>79,303</b>	
<b>Balance end of year</b>	<b>62,977</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>					
2002 WATER REVENUE BONDS	3,002	17,656	18,013	2,645	1
1998 CLEAN WATER FUND	3,742	21,471	21,716	3,497	2
1997 CLEAN WATER FUND	22,895	130,950	132,555	21,290	3
<b>Subtotal</b>	<b>29,639</b>	<b>170,077</b>	<b>172,284</b>	<b>27,432</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>					
1999 GENERAL OBLIGATION PROMISSORY NOTES	585	2,414	2,688	311	5
<b>Subtotal</b>	<b>585</b>	<b>2,414</b>	<b>2,688</b>	<b>311</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>30,224</b>	<b>172,491</b>	<b>174,972</b>	<b>27,743</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>		
RECEIVABLE FROM TIF	1,438,050	1
<b>Total (Acct. 123):</b>	<b>1,438,050</b>	
<b>Other Investments (124):</b>		
CONNECTION FEE INVESTMENT	302,092	2
<b>Total (Acct. 124):</b>	<b>302,092</b>	
<b>Special Funds (125):</b>		
RESERVE ACCOUNT	69,172	3
REDEMPTION ACCOUNT	705,550	4
REPLACEMENT FUNDS	298,225	5
SINKING FUND	178,318	6
<b>Total (Acct. 125):</b>	<b>1,251,265</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	120,892	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>120,892</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
PUBLIC FIRE PROTECTION	65,910	15
<b>Total (Acct. 145):</b>	<b>65,910</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<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.

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
PRELIMINARY SURVEY AND INVESTIGATION	10,069	18
<b>Total (Acct. 183):</b>	<b>10,069</b>	
<b>Payables to Municipality (233):</b>		
NONE		19
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	163,539	20
NONE		21
<b>Total (Acct. 253):</b>	<b>163,539</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)	2,734,708	0	0	0	2,734,708	1
Materials and Supplies	0	0	0	0	0	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	403,864	0	0	0	403,864	4
Customer Advances for Construction					0	5
Regulatory Liability	168,349	0	0	0	168,349	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>2,162,495</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,162,495</b>	
Net Operating Income	140,435	0	0	0	140,435	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.49%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.49%</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	1.7	1
Electric		2
Gas		3
Sewer	2.5	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	173,159	0	0	0	173,159	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	9,620	0	0	0	9,620	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>163,539</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>163,539</b>	

### FINANCIAL SECTION FOOTNOTES

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

**Other Deferred Debits (Acct 183):** amortization requires PSC authorization. Provide date of authorization.

The preliminary survey and investigation amounts are engineering costs of a potential location of a new water tower and a lift station project slated to begin in 2007. The amount associated with the lift station project will be recorded to the appropriate asset account upon completion.

**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.**

Account 145 - This account consists of public fire protection owed to the utility.

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#### Signature Page (Page ii)

##### General footnotes

ACCOUNTANTS' COMPILATION REPORT

Marshall Water and Sewer Department  
Marshall, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Marshall Water and Sewer Department, an enterprise fund of the Village of Marshall as of December 31, 2006 and 2005, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2006 in the accompanying prescribed form.

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

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

Madison, Wisconsin  
February 13, 2007

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	427,348	417,495	1
<b>Total Sales of Water</b>	<b>427,348</b>	<b>417,495</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	2,441	1,422	2
Other Water Revenues (474)	23,810	18,533	3
<b>Total Other Operating Revenues</b>	<b>26,251</b>	<b>19,955</b>	
<b>Total Operating Revenues</b>	<b>453,599</b>	<b>437,450</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	106,922	110,067	4
General Operating Expenses (680-690)	72,412	83,250	5
<b>Total Operation and Maintenance Expenses</b>	<b>179,334</b>	<b>193,317</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	64,947	62,716	6
Amortization Expense (404)		0	7
Taxes (408)	68,883	78,883	8
<b>Total Other Operating Expenses</b>	<b>133,830</b>	<b>141,599</b>	
<b>Total Operating Expenses</b>	<b>313,164</b>	<b>334,916</b>	
<b>NET OPERATING INCOME</b>	<b>140,435</b>	<b>102,534</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	143	941	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>2</b>	<b>143</b>	<b>941</b>	
Metered Sales to General Customers (461)				
Residential	984	49,986	187,863	4
Commercial	80	40,021	72,049	5
Industrial	7	375	1,469	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,071</b>	<b>90,382</b>	<b>261,381</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1,085		158,073	8
Other Sales to Public Authorities (464)	14	2,048	6,953	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>2,172</b>	 <b>92,573</b>	 <b>427,348</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	158,073	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>158,073</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,441	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,441</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	4,731	7
<b>Other (specify):</b>		
PERMITS, RECONNECTIONS, MISC	6,803	8
RENTS FROM WATER TOWER	12,276	9
<b>Total Other Water Revenues (474)</b>	<b>23,810</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)	62,371	72,808	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	16,785	11,767	3
Chemicals (630)	9,929	8,006	4
Supplies and Expenses (640)	6,496	5,300	5
Repairs of Water Plant (650)	8,104	8,161	6
Transportation Expenses (660)	3,237	4,025	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>106,922</b>	<b>110,067</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	26,175	23,171	8
Office Supplies and Expenses (681)	7,074	8,523	9
Outside Services Employed (682)	16,475	8,076	10
Insurance Expense (684)	7,673	10,297	11
Employees Pensions and Benefits (686)	6,729	23,393	12
Regulatory Commission Expenses (688)	112	0	13
Miscellaneous General Expenses (689)	8,174	9,790	14
Uncollectible Accounts (690)		0	15
<b>Total General Operating Expenses</b>	<b>72,412</b>	<b>83,250</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>179,334</b>	<b>193,317</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		62,976	72,198	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,198	1,258	2
<b>Net property tax equivalent</b>		<b>61,778</b>	<b>70,940</b>	
Social Security		6,745	7,586	3
PSC Remainder Assessment		360	357	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>68,883</b>	<b>78,883</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.204000				3
County tax rate	mills		2.815000				4
Local tax rate	mills		6.078000				5
School tax rate	mills		10.406000				6
Voc. school tax rate	mills		1.409000				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>20.912000</b>				<b>10</b>
Less: state credit	mills		1.529000				11
<b>Net tax rate</b>	mills		<b>19.383000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.078000</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.815000</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>17.893000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>20.912000</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.855633</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>19.383000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.584737</b>				<b>21</b>
Utility Plant, Jan. 1	\$	4,412,035	4,412,035				22
Materials & Supplies	\$	0	0				23
<b>Subtotal</b>	\$	<b>4,412,035</b>	<b>4,412,035</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>4,412,035</b>	<b>4,412,035</b>				<b>26</b>
Assessment Ratio	dec.		0.860655				27
<b>Assessed Value</b>	\$	<b>3,797,240</b>	<b>3,797,240</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.584737</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>62,976</b>	<b>62,976</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	38,135					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>62,976</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)	14,200		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)	25,637		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>39,837</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	28,109	1,663	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	70,456		17
Diesel Pumping Equipment (326)	13,766		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>112,331</b>	<b>1,663</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,809		23
<b>Total Water Treatment Plant</b>	<b>3,809</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)			14,200	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)			25,637	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>39,837</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			29,772	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			70,456	17
Diesel Pumping Equipment (326)			13,766	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>113,994</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,809	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>3,809</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)	21,937		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	462,722		26
Transmission and Distribution Mains (343)	1,311,080		27
Fire Mains (344)	0		28
Services (345)	343,870		29
Meters (346)	167,845	31,700	30
Hydrants (348)	121,117	22,520	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,428,571</b>	<b>54,220</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	3,054		35
Computer Equipment (372.1)	13,964	283	36
Transportation Equipment (373)	65,376	10,764	37
Other General Equipment (379)	41,462		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>123,856</b>	<b>11,047</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,708,404</b>	<b>66,930</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>2,708,404</b>	<b>66,930</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)			21,937 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			462,722 26
Transmission and Distribution Mains (343)			1,311,080 27
Fire Mains (344)			0 28
Services (345)	200		343,670 29
Meters (346)	10,622		188,923 30
Hydrants (348)	3,500		140,137 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>14,322</b>	<b>0</b>	<b>2,468,469</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			3,054 35
Computer Equipment (372.1)			14,247 36
Transportation Equipment (373)			76,140 37
Other General Equipment (379)			41,462 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>134,903</b>
<b>Total utility plant in service directly assignable</b>	<b>14,322</b>	<b>0</b>	<b>2,761,012</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>14,322</b>	<b>0</b>	<b>2,761,012</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>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	1,124,542		27
Fire Mains (344)	0		28
Services (345)	358,159	10,600	29
Meters (346)	0		30
Hydrants (348)	159,431	1,936	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,642,132</b>	<b>12,536</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>1,642,132</b>	<b>12,536</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,642,132</b>	<b>12,536</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,124,542 27
Fire Mains (344)			0 28
Services (345)			368,759 29
Meters (346)			0 30
Hydrants (348)			161,367 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,654,668</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>0</b>	<b>0</b>	<b>1,654,668</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,654,668</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			7,759	<b>7,759</b>	1
February			6,995	<b>6,995</b>	2
March			7,914	<b>7,914</b>	3
April			8,234	<b>8,234</b>	4
May			9,037	<b>9,037</b>	5
June			9,098	<b>9,098</b>	6
July			9,631	<b>9,631</b>	7
August			9,639	<b>9,639</b>	8
September			8,325	<b>8,325</b>	9
October			8,502	<b>8,502</b>	10
November			6,656	<b>6,656</b>	11
December			8,350	<b>8,350</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>100,140</b>	<b>100,140</b>	
Less: Water sold				92,573	13
Volume pumped but not sold				<b>7,567</b>	14
Volume sold as a percent of volume pumped				<b>92%</b>	15
Volume used for water production, water quality and system maintenance				1,424	16
Volume related to equipment/system malfunction				60	17
Non-utility volume NOT included in water sales				1,000	18
Total volume not sold but accounted for				<b>2,484</b>	19
Volume pumped but unaccounted for				<b>5,083</b>	20
Percent of water lost				<b>5%</b>	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.)				488	24
Date of maximum: 7/11/2006					25
Cause of maximum:					26
Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				138	27
Date of minimum: 3/6/2006					28
Total KWH used for pumping for the year				146,932	29
If water is purchased: Vendor Name: N/A					30
Point of Delivery: N/A					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>	
HUBBELL	1	371	14	501,120	Yes	<b>1</b>
PORTER	2	800	16	720,000	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	1	2	1
Location	HUBBELL STREET	PORTER STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE NEW	LAYNE NEW	5
Year Installed	1999	1969	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	325	450	8
Pump Motor or Standby Engine Mfr	G.E.	G.E.	9 10
Year Installed	1989	1969	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	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	2		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2 3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4 5
Year constructed	1989		6
Primary material (earthen, steel, concrete, other)	STEEL		7 8
Elevation difference in feet (See Headnote 3.)	158		9 10
Total capacity in gallons (actual)	300,000		11
<b>WATER TREATMENT PLANT</b>			<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		13 14
Points of application (wellhouse, central facilities, booster station, other)	OTHER		15 16 17
Filters, type (gravity, pressure, other, none)	NONE		18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.1200		20 21 22
Is a corrosion control chemical used (yes, no)?	Y		23 24
Is water fluoridated (yes, no)?	Y		25

### 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	300	0	0	0	<b>300</b>	<b>1</b>
M	D	4.000	3,564	0	0	0	<b>3,564</b>	<b>2</b>
M	D	6.000	40,804	0	0	0	<b>40,804</b>	<b>3</b>
M	D	8.000	24,315	0	0	0	<b>24,315</b>	<b>4</b>
M	D	10.000	9,023	0	0	0	<b>9,023</b>	<b>5</b>
M	D	12.000	8,456	0	0	0	<b>8,456</b>	<b>6</b>
<b>Total Within Municipality</b>			<b>86,462</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>86,462</b>	
<b>Total Utility</b>			<b>86,462</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>86,462</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	321	0	1	0	320		1
M	1.000	641	3	0	0	644	34	2
M	1.250	1	0	0	0	1		3
M	1.500	21	0	0	0	21		4
M	2.000	18	2	0	0	20		5
M	3.000	2	0	0	0	2		6
M	4.000	2	0	0	0	2		7
M	6.000	1	0	0	0	1		8
<b>Total Utility</b>		<b>1,007</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>1,011</b>	<b>34</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)	
0.750	1,105	150	96	0	1,159	0	1
1.000	21	3	3	0	21	0	2
1.250	0	0	0	0	0	0	3
1.500	11	3	3	0	11	0	4
2.000	8	0	0	0	8	0	5
3.000	4	0	0	0	4	2	6
6.000	2	0	0	0	2	2	7
8.000	1	0	0	0	1	0	8
<b>Total:</b>	<b>1,152</b>	<b>156</b>	<b>102</b>	<b>0</b>	<b>1,206</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)	
0.750	1,012	52	8	5	0	82	1,159	1
1.000	0	20	0	1	0	0	21	2
1.250	0	0	0	0	0	0	0	3
1.500	0	9	0	1	1	0	11	4
2.000	0	2	0	5	1	0	8	5
3.000	0	1	0	3	0	0	4	6
6.000	0	1	0	0	0	1	2	7
8.000	0	0	0	0	0	1	1	8
<b>Total:</b>	<b>1,012</b>	<b>85</b>	<b>8</b>	<b>15</b>	<b>2</b>	<b>84</b>	<b>1,206</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	162	5	5		162	2
<b>Total Fire Hydrants</b>	<b>162</b>	<b>5</b>	<b>5</b>	<b>0</b>	<b>162</b>	
<b>Flushing Hydrants</b>						
	0	2			2	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>2</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:	162
Number of distribution system valves end of year:	251
Number of distribution valves operated during year:	251

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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.

Done

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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 - Decrease is due to the departure of the superintendent who left in March of 2006 and a Board approved change in the sick leave policy.

Account 620 - Increase in energy costs compared to 2005.

Account 682 - Increase is due to work conducted by Town & Country Engineering relating to the water system needs analysis.

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

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

This amount also includes \$61,500 in water property held for future use.

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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.

Account 373 - This was a utility financed purchase of a new utility truck.

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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.

All service additions in 2006 were contributed to the water utility.

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### Meters (Page W-19)

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.

Station meters are being tested every two years.

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