



3013 (02-02-05)

ANNUAL REPORT

OF

Name: WAUSAU WATER WORKS

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

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WAUSAU WATER WORKS

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

When was utility organized? 1/1/1885

Report any change in name:

Effective Date:

Utility Web Site: http://www.ci.wausau.wi.us/detailed_info.asp?dep=20

Utility employee in charge of correspondence concerning this report:

Name: MS DEBRA J GEIER

Title: ADMINISTRATIVE ASSISTANT

Office Address:

407 GRANT STREET
WAUSAU, WI 54403-4783

Telephone: (715) 261 - 6533

Fax Number: (715) 261 - 6535

E-mail Address: djgeier@mail.ci.wausau.wi.us

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: JAMES E TIPPLE

Title: PRESIDENT/MAYOR

Office Address:

407 GRANT STREET
WAUSAU, WI 54403-4783

Telephone: (715) 261 - 6803

Fax Number: (715) 261 - 6808

E-mail Address: jetipple@mail.ci.wausau.wi.us

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

IDENTIFICATION AND OWNERSHIP

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

Name: MICHAEL LENZMIRE

Title: PARTNER

Office Address: CLIFTON GUNDERSON & CO
P.O. BOX 106
STEVENS POINT, WI 54481

Telephone: (715) 344 - 8544

Fax Number: (715) 344 - 4984

E-mail Address:

Date of most recent audit report: 6/7/2006

Period covered by most recent audit: 01/01/2005-12/31/2005

Names and titles of utility management including manager or superintendent:

Name: MR JOSEPH L GEHIN

Title: UTILITIES DIRECTOR

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

Telephone: (715) 261 - 6534

Fax Number: (715) 261 - 6535

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

Name of utility commission/committee: Wausau Water Works Commission

Names of members of utility commission/committee:

- MR EDWARD GALE, SECRETARY
- MR ROGER OTTO, COMMISSIONER
- MR L.S. REBMAN, COMMISSIONER
- MS JAMES E TIPPLE, PRESIDENT
- MR KONRAD TUCHSCHERER, COMMISSIONER

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

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)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,656,079	4,040,530	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,969,565	2,046,820	2
Depreciation Expense (403)	529,773	556,164	3
Amortization Expense (404-407)	0	18,197	4
Taxes (408)	802,398	773,225	5
Total Operating Expenses	3,301,736	3,394,406	
Net Operating Income	1,354,343	646,124	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,354,343	646,124	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	121	3,415	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	97,596	66,888	10
Miscellaneous Nonoperating Income (421)	1,006,395	1,492,323	11
Total Other Income	1,104,112	1,562,626	
Total Income	2,458,455	2,208,750	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(109,599)	(109,599)	12
Other Income Deductions (426)	180,871	112,424	13
Total Miscellaneous Income Deductions	71,272	2,825	
Income Before Interest Charges	2,387,183	2,205,925	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	233,740	242,050	14
Amortization of Debt Discount and Expense (428)	4,045	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	237,785	242,050	
Net Income	2,149,398	1,963,875	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	24,472,179	22,508,304	20
Balance Transferred from Income (433)	2,149,398	1,963,875	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	26,621,577	24,472,179	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	4,656,079		4,656,079	1
Total (Acct. 400):	4,656,079	0	4,656,079	
Operation and Maintenance Expense (401-402):				
Derived	1,969,565		1,969,565	2
Total (Acct. 401-402):	1,969,565	0	1,969,565	
Depreciation Expense (403):				
Derived	529,773		529,773	3
Total (Acct. 403):	529,773	0	529,773	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	802,398		802,398	5
Total (Acct. 408):	802,398	0	802,398	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	1,354,343	0	1,354,343	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
PRIVATE WELL PERMITS	2,016		2,016	9
EXPENSES ATTRIBUTABLE TO PRIVATE WELL PERMITS	(2,484)		(2,484)	10
SALE OF NORTHWOODS MIST BOTTLED WATER	1,948		1,948	11
EXPENSES ATTRIBUTABLE TO NORTHWOODS MIST	(1,359)		(1,359)	12
Total (Acct. 417):	121	0	121	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Nonoperating Rental Income (418):			
NONE	0	0	0 13
Total (Acct. 418):	0	0	0
Interest and Dividend Income (419):			
INTEREST ON SINKING FUNDS	74,348	0	74,348 14
INTEREST ON DEPRECIATION FUNDS	18,665	0	18,665 15
OTHER INTEREST	4,583	0	4,583 16
Total (Acct. 419):	97,596	0	97,596
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	0	999,472	999,472 17
INSPECTION SERVICES	5,955	0	5,955 18
INSURANCE RECOVERIES	968	0	968 19
Total (Acct. 421):	6,923	999,472	1,006,395
TOTAL OTHER INCOME:	104,640	999,472	1,104,112
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(109,599)	0	(109,599) 20
NONE	0	0	0 21
Total (Acct. 425):	(109,599)	0	(109,599)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	0	180,871	180,871 22
NONE	0	0	0 23
Total (Acct. 426):	0	180,871	180,871
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(109,599)	180,871	71,272
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	233,740	0	233,740 24
Total (Acct. 427):	233,740	0	233,740
Amortization of Debt Discount and Expense (428):			
94 GO BOND, 99 REV BOND	4,045	0	4,045 25
Total (Acct. 428):	4,045	0	4,045

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 26
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 27
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 28
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 29
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	237,785	0	237,785
NET INCOME:	1,330,797	818,601	2,149,398
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	10,391,189	14,080,990	24,472,179 30
Total (Acct. 216):	10,391,189	14,080,990	24,472,179
Balance Transferred from Income (433):			
Derived	1,330,797	818,601	2,149,398 31
Total (Acct. 433):	1,330,797	818,601	2,149,398
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 32
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 33
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 34
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 35
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	11,721,986	14,899,591	26,621,577

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
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	4,656,079	0	0	0	4,656,079	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	3,273				3,273	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	4,652,806	0	0	0	4,652,806	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	508,241	10,278	518,519	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	124,679		124,679	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	47,791		47,791	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts	10,278	(10,278)	0	19
Total Payroll	690,989	0	690,989	

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	17	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	43,779,379	41,121,838	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	10,277,391	9,731,948	2
Net Utility Plant	33,501,988	31,389,890	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	33,501,988	31,389,890	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	1,554,203	1,932,205	9
Total Other Property and Investments	1,554,203	1,932,205	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	419,900	(1,996,852)	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	100	100	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	600,976	450,882	15
Other Accounts Receivable (143)	36,180	60,005	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	86,495	76,225	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,143,651	(1,409,640)	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	55,319	38,334	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	55,319	38,334	
Total Assets and Other Debits	36,255,161	31,950,789	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	455,575	455,575	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	26,621,577	24,472,179	28
Total Proprietary Capital	27,077,152	24,927,754	
LONG-TERM DEBT			
Bonds (221-222)	6,542,935	4,156,776	29
Advances from Municipality (223)	300,000	400,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	6,842,935	4,556,776	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	155,327	170,219	33
Payables to Municipality (233)	100,000	100,000	34
Customer Deposits (235)	0		35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	29,986	3,501	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	186,481	219,727	41
Total Current and Accrued Liabilities	471,794	493,447	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	1,863,280	1,972,812	44
Total Deferred Credits	1,863,280	1,972,812	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	36,255,161	31,950,789	

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)	
First of Year:					
Total Utility Plant - First of Year	41,121,838	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	27,050,546	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	16,673,292	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)	6,197				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	49,344				9
Total Utility Plant	43,779,379	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	7,710,342	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,567,049	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	10,277,391	0	0	0	
Net Utility Plant	33,501,988	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	7,243,395				7,243,395	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	529,773				529,773	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	62,054				62,054	6
Accruals charged other						7
accounts (specify):						8
POWER OP/TRANSPORTATION	49,600				49,600	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	641,427	0	0	0	641,427	16
Debits during year						17
Book cost of plant retired	174,479				174,479	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	174,479	0	0	0	174,479	25
Balance end of year (111.1)	7,710,343	0	0	0	7,710,343	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,488,553				2,488,553	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	180,871				180,871	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	180,871	0	0	0	180,871	16
Debits during year						17
Book cost of plant retired	102,375				102,375	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	102,375	0	0	0	102,375	25
Balance end of year (111.1)	2,567,049	0	0	0	2,567,049	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	86,495	76,225
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	86,495	76,225

**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)		
Unamortized debt discount & expense (181)				
1994 GO BOND	1,550	428	3,102	1
1999 REVENUE BOND	2,495	428	31,187	2
2006 GO NOTE	0	428	21,030	3
Total			55,319	
Unamortized premium on debt (251)				
NONE				4
Total			0	

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	455,575	1
Changes during year (explain):		
Balance end of year	455,575	2

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1994 GO BOND	04/01/1994	10/01/2008	4.55%	199,033	1
1999 REVENUE BOND	07/13/1999	01/01/2019	5.00%	3,330,000	2
2006 GO BOND	10/01/2006	10/01/2016	3.68%	3,013,902	3
Total Bonds (Account 221):				6,542,935	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 6,542,935

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)	
Advances (223)					
ADVANCE FROM SEWER UTILITY	08/31/2003	12/31/2009	0.00%	300,000	1
Total for Account 223				300,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	802,398	2
Charged electric department expense		3
Charged sewer department expense	14,671	4
Other (explain):		
NONE		5
Total Accruals and other credits	817,069	
Taxes paid during year:		
County, state and local taxes	761,058	6
Social Security taxes	52,684	7
PSC Remainder Assessment	3,327	8
Other (explain):		
NONE		9
Total payments and other debits	817,069	
Balance end of year	0	

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)	
Bonds (221)					
2006 GO BOND	0	27,598	0	27,598	1
1994 GO BOND	3,501	12,892	14,005	2,388	2
1999 REV BOND	0	193,250	193,250	0	3
Subtotal	3,501	233,740	207,255	29,986	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	3,501	233,740	207,255	29,986	

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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
94 GO BONDS, 99 REV BONDS, 06 GO NOTE	1,163,813	3
Total (Acct. 125):	1,163,813	
Depreciation Fund (126):		
94 GO BONDS, 99 REV BONDS, 06 GO NOTE	374,386	4
Total (Acct. 126):	374,386	
Other Special Funds (128):		
CONSTRUCTION FUND	16,004	5
Total (Acct. 128):	16,004	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	505,489	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
CUSTOMER CHGS FOR TURN ONS, CONSTRUCTION METERS, MISC	61,956	12
SPECIAL ASSESSMENTS	33,531	13
Total (Acct. 142):	600,976	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		

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)	
Other Accounts Receivable (143):		
REIMBURSEMENT DUE FROM STATE OF WI FOR PROJECT COSTS	36,180	16
Total (Acct. 143):	36,180	
Receivables from Municipality (145):		
NONE		17
Total (Acct. 145):	0	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
ADVANCE FROM SEWER UTILITY	100,000	24
Total (Acct. 233):	100,000	
Other Deferred Credits (253):		
Regulatory Liability	1,863,184	25
SALES TAX DUE STATE	96	26
Total (Acct. 253):	1,863,280	

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)	
Add Average:						
Utility Plant in Service (101.1)	25,894,159	0	0	0	25,894,159	1
Materials and Supplies	81,360	0	0	0	81,360	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	7,476,869	0	0	0	7,476,869	4
Customer Advances for Construction					0	5
Regulatory Liability	1,917,983	0	0	0	1,917,983	6
NONE					0	7
Average Net Rate Base	16,580,667	0	0	0	16,580,667	
Net Operating Income	1,354,343	0	0	0	1,354,343	8
Net Operating Income as a percent of						
Average Net Rate Base	8.17%	N/A	N/A	N/A	8.17%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	1,972,783	0	0	0	1,972,783	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	109,599	0	0	0	109,599	3
Other (specify):						
NONE					0	4
Balance End of Year	<u>1,863,184</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,863,184</u>	

FINANCIAL SECTION FOOTNOTES

Bonds (Accts. 221 and 222) (Page F-15)

General footnotes

Actual Interest rate is 3.55 - 3.8%. An average of 3.68% was used on the schedule on page F15.

Notes Payable & Miscellaneous Long-Term Debt (Page F-16)

General footnotes

In 2003, the Wastewater Division loaned \$500,000 to the Drinking Water Division to help finance the new water tower. Repayment was to commence in 2004, however due to cash flow concerns of the water utility, Wausau Water Works Commission, at the January 11, 2005 meeting, postponed reimbursement to the Wastewater Division until the cash situation is significant for repayment. No interest is accruing or will be paid per phone conversation with Dave Sheard of PSC staff.

1st payment in the amount of \$100,000 was repaid to the sewer utility in 2005.

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

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

Account 143 - Reimbursement Due from State of WI for project costs in the amount of \$36,180 is for reimbursement for changes in the water infrastructure to accomodate the enhancements to Highways 51 and 29.

Account 233 - Wausau Water Works Commission advanced \$500,000 from the Wastewater Division to the Drinking Water Division, with repayment to commence in 2004. Due to cash flow concerns of the water utility, Wausau Water Works Commission, at their January 11, 2005 meeting, postponed reimbursement to the Wastewater Division until the cash situation is significant for repayment. Advance was at 0% interest. First payment was made in 2006 in the amount of \$100,000.

Identification and Ownership (Page iv)

General footnotes

Audit - Books will be audited in May, 2007 for the period of 01/01/06-12/31/06.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	4,324,910	3,847,312	1
Total Sales of Water	4,324,910	3,847,312	
Other Operating Revenues			
Forfeited Discounts (470)	58,028	49,148	2
Miscellaneous Service Revenues (471)	24,163	24,146	3
Rents from Water Property (472)	113,231	77,406	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	135,747	42,518	6
Total Other Operating Revenues	331,169	193,218	
Total Operating Revenues	4,656,079	4,040,530	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	7
Pumping Expenses (620-633)	368,690	375,583	8
Water Treatment Expenses (640-652)	359,516	373,931	9
Transmission and Distribution Expenses (660-678)	505,969	550,091	10
Customer Accounts Expenses (901-905)	138,322	136,374	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	597,068	610,841	13
Total Operation and Maintenance Expenses	1,969,565	2,046,820	
Other Operating Expenses			
Depreciation Expense (403)	529,773	556,164	14
Amortization Expense (404-407)		18,197	15
Taxes (408)	802,398	773,225	16
Total Other Operating Expenses	1,332,171	1,347,586	
Total Operating Expenses	3,301,736	3,394,406	
NET OPERATING INCOME	1,354,343	646,124	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	13,810	675,175	2,168,257	4
Commercial	1,425	357,885	834,494	5
Industrial	84	260,160	388,040	6
Total Metered Sales to General Customers (461)	15,319	1,293,220	3,390,791	
Private Fire Protection Service (462)	159		66,620	7
Public Fire Protection Service (463)	15,350		658,673	8
Other Sales to Public Authorities (464)	107	113,804	208,826	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 30,935	 1,407,024	 4,324,910	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

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)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	658,673	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
Other (specify): NONE		4
Total Public Fire Protection Service (463)	658,673	
Forfeited Discounts (470):		
Customer late payment charges	58,028	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	58,028	
Miscellaneous Service Revenues (471):		
TURN ON CHARGES	5,188	7
GROUNDWATER RECOVERY	18,975	8
Total Miscellaneous Service Revenues (471)	24,163	
Rents from Water Property (472):		
RENTAL ON WATER TOWERS/RESERVOIRS FOR ANTENNA PLACEMENT	113,231	9
Total Rents from Water Property (472)	113,231	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	51,133	11
Other (specify): SALE OF SCRAP	4,408	12
SALE OF FIXED ASSETS	80,206	13
Total Other Water Revenues (474)	135,747	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	39,932	38,150	14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	225,459	199,709	17
Pumping Labor and Expenses (624)	33,753	30,776	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	23,051	24,961	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	1,443	4,248	23
Maintenance of Power Production Equipment (632)	14,260	7,824	24
Maintenance of Pumping Equipment (633)	30,792	69,915	25
Total Pumping Expenses	368,690	375,583	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	39,932	38,150	26
Chemicals (641)	188,645	166,924	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	30,037	56,493	28
Miscellaneous Expenses (643)	53,941	46,208	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)	19,443	23,713	32
Maintenance of Water Treatment Equipment (652)	27,518	42,443	33
Total Water Treatment Expenses	359,516	373,931	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	34
Storage Facilities Expenses (661)	33,378	96,244	35
Transmission and Distribution Lines Expenses (662)	1,273	1,985	36
Meter Expenses (663)	36,326	42,582	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	11,056	8,839	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	32,398	30,821	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	1,063	6,082	43
Maintenance of Transmission and Distribution Mains (673)	204,176	190,310	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	100,546	82,811	46
Maintenance of Meters (676)	55,973	51,419	47
Maintenance of Hydrants (677)	29,780	38,998	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	505,969	550,091	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	5,904	5,403	50
Meter Reading Labor (902)	17,855	21,143	51
Customer Records and Collection Expenses (903)	111,290	107,155	52
Uncollectible Accounts (904)	3,273	2,673	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	138,322	136,374	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	63,413	65,773	56
Office Supplies and Expenses (921)	18,274	21,629	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	98,405	90,811	59
Property Insurance (924)	17,857	18,854	60
Injuries and Damages (925)	73,025	62,485	61
Employee Pensions and Benefits (926)	290,562	308,239	62
Regulatory Commission Expenses (928)	1,820	2,157	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	20,204	26,287	65
Rents (931)	5,923	6,724	66
Maintenance of General Plant (932)	7,585	7,882	67
Total Administrative and General Expenses	597,068	610,841	
Total Operation and Maintenance Expenses	1,969,565	2,046,820	

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		761,058	734,471	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		14,671	14,932	2
Net property tax equivalent		746,387	719,539	
Social Security		52,684	50,398	3
PSC Remainder Assessment		3,327	3,288	4
Other (specify): NONE			0	5
Total tax expense		802,398	773,225	

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			Marathon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.187938				3
County tax rate	mills		5.863183				4
Local tax rate	mills		8.847566				5
School tax rate	mills		10.105655				6
Voc. school tax rate	mills		2.018032				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.022374				10
Less: state credit	mills		1.543417				11
Net tax rate	mills		25.478957				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.847566				14
Combined School Tax Rate	mills		12.123687				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.971253				17
Total Tax Rate	mills		27.022374				18
Ratio of Local and School Tax to Total	dec.		0.776070				19
Total tax net of state credit	mills		25.478957				20
Net Local and School Tax Rate	mills		19.773453				21
Utility Plant, Jan. 1	\$	41,121,838	41,121,838				22
Materials & Supplies	\$	76,225	76,225				23
Subtotal	\$	41,198,063	41,198,063				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	41,198,063	41,198,063				26
Assessment Ratio	dec.		0.934240				27
Assessed Value	\$	38,488,878	38,488,878				28
Net Local & School Rate	mills		19.773453				29
Tax Equiv. Computed for Current Year	\$	761,058	761,058				30
Tax Equivalent per 1994 PSC Report	\$	545,935					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	761,058					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	73,421		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)	512,137		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	994,820		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,580,378	0	
PUMPING PLANT			
Land and Land Rights (320)	19,358		12
Structures and Improvements (321)	226,033		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	501,622		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	98,371		20
Total Pumping Plant	845,384	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	10,805		21
Structures and Improvements (331)	3,372,712		22
Water Treatment Equipment (332)	4,001,419		23
Total Water Treatment Plant	7,384,936	0	

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)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			73,421	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)			512,137	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			994,820	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,580,378	
PUMPING PLANT				
Land and Land Rights (320)			19,358	12
Structures and Improvements (321)			226,033	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			501,622	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			98,371	20
Total Pumping Plant	0	0	845,384	
WATER TREATMENT PLANT				
Land and Land Rights (330)			10,805	21
Structures and Improvements (331)			3,372,712	22
Water Treatment Equipment (332)			4,001,419	23
Total Water Treatment Plant	0	0	7,384,936	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	48,775		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,616,390		26
Transmission and Distribution Mains (343)	7,940,954	1,632,317	27
Fire Mains (344)	0		28
Services (345)	853,623	24,896	29
Meters (346)	2,147,456	696,559	30
Hydrants (348)	907,494	118,931	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	13,514,692	2,472,703	
GENERAL PLANT			
Land and Land Rights (389)	5,000		33
Structures and Improvements (390)	395,347		34
Office Furniture and Equipment (391)	27,335		35
Computer Equipment (391.1)	181,076		36
Transportation Equipment (392)	363,791	14,550	37
Stores Equipment (393)	352		38
Tools, Shop and Garage Equipment (394)	61,511		39
Laboratory Equipment (395)	18,672		40
Power Operated Equipment (396)	183,300		41
Communication Equipment (397)	175,998		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	1,412,382	14,550	
Total utility plant in service directly assignable	24,737,772	2,487,253	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	24,737,772	2,487,253	

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)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			48,775 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,616,390 26
Transmission and Distribution Mains (343)	137,037		9,436,234 27
Fire Mains (344)			0 28
Services (345)	3,189		875,330 29
Meters (346)	27,158		2,816,857 30
Hydrants (348)	7,095		1,019,330 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	174,479	0	15,812,916
GENERAL PLANT			
Land and Land Rights (389)			5,000 33
Structures and Improvements (390)			395,347 34
Office Furniture and Equipment (391)			27,335 35
Computer Equipment (391.1)			181,076 36
Transportation Equipment (392)			378,341 37
Stores Equipment (393)			352 38
Tools, Shop and Garage Equipment (394)			61,511 39
Laboratory Equipment (395)			18,672 40
Power Operated Equipment (396)			183,300 41
Communication Equipment (397)			175,998 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	1,426,932
Total utility plant in service directly assignable	174,479	0	27,050,546
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	174,479	0	27,050,546

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
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
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	207,717		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	165,838		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	38,934		20
Total Pumping Plant	412,489	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

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)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
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
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			207,717 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			165,838 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			38,934 20
Total Pumping Plant	0	0	412,489
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
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)	13,619,279	476,819	27
Fire Mains (344)	0		28
Services (345)	912,013	80,976	29
Meters (346)	0		30
Hydrants (348)	1,224,956	49,135	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	15,756,248	606,930	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	16,168,737	606,930	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	16,168,737	606,930	

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)
TRANSMISSION AND DISTRIBUTION PLANT			
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)	95,229		14,000,869 27
Fire Mains (344)			0 28
Services (345)	2,216		990,773 29
Meters (346)			0 30
Hydrants (348)	4,930		1,269,161 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	102,375	0	16,260,803
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	102,375	0	16,673,292
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	102,375	0	16,673,292

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	222,255	2.94%	15,057	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	207,674	1.77%	17,608	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	429,929		32,665	
PUMPING PLANT				
Structures and Improvements (321)	131,121	2.70%	6,103	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	409,488	4.42%	22,172	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	29,014	4.29%	1,645	15
Total Pumping Plant	569,623		29,920	
WATER TREATMENT PLANT				
Structures and Improvements (331)	895,740	2.50%	84,318	16
Water Treatment Equipment (332)	1,739,259	3.24%	129,646	17
Total Water Treatment Plant	2,634,999		213,964	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	590,792	2.10%	33,944	19
Transmission and Distribution Mains (343)	661,959	0.93%	75,010	20
Fire Mains (344)	0			21
Services (345)	345,747	2.09%	17,915	22
Meters (346)	919,221	5.00%	122,946	23
Hydrants (348)	182,866	1.59%	14,751	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					237,312	4
315					0	5
316					225,282	6
317					0	7
	0	0	0	0	462,594	
321					137,224	8
322					0	9
323					0	10
324					0	11
325					431,660	12
326					0	13
327					0	14
328					30,659	15
	0	0	0	0	599,543	
331					980,058	16
332					1,868,905	17
	0	0	0	0	2,848,963	
341					0	18
342					624,736	19
343	137,037				599,932	20
344					0	21
345	3,189				360,473	22
346	27,158				1,015,009	23
348	7,095				190,522	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	2,700,585		264,566	
GENERAL PLANT				
Structures and Improvements (390)	172,783	2.56%	10,121	26
Office Furniture and Equipment (391)	23,682	5.88%	998	27
Computer Equipment (391.1)	156,844	25.00%	24,232	28
Transportation Equipment (392)	284,210	18.00%	38,474	29
Stores Equipment (393)	352	5.88%		30
Tools, Shop and Garage Equipment (394)	61,511	7.69%		31
Laboratory Equipment (395)	18,672	5.88%		32
Power Operated Equipment (396)	121,733	6.07%	11,126	33
Communication Equipment (397)	68,472	9.09%	15,360	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	908,259		100,311	
Total accum. prov. directly assignable	7,243,395		641,426	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	7,243,395		641,426	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>174,479</u>	0	0	0	<u>2,790,672</u>
390					182,904 26
391					24,680 27
391.1					181,076 28
392					322,684 29
393					352 30
394					61,511 31
395					18,672 32
396					132,859 33
397					83,832 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	1,008,570
	<u>174,479</u>	0	0	0	<u>7,710,342</u>
					0 38
	<u>174,479</u>	0	0	0	<u>7,710,342</u>

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	26,844	2.70%	5,608	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	64,294	4.42%	7,330	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	3,480	4.29%	1,670	15
Total Pumping Plant	94,618		14,608	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	1,744,142	0.93%	127,142	20
Fire Mains (344)	0			21
Services (345)	361,206	2.09%	19,517	22
Meters (346)	0			23
Hydrants (348)	288,587	1.59%	19,604	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					32,452 8
322					0 9
323					0 10
324					0 11
325					71,624 12
326					0 13
327					0 14
328					5,150 15
	0	0	0	0	109,226
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343	95,229				1,776,055 20
344					0 21
345	2,216				378,507 22
346					0 23
348	4,930				303,261 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	2,393,935		166,263
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	2,488,553		180,871
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	2,488,553		180,871

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>102,375</u>	0	0	0	<u>2,457,823</u>
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	<u>102,375</u>	0	0	0	<u>2,567,049</u>
					0 38
	<u>102,375</u>	0	0	0	<u>2,567,049</u>

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			141,220	141,220	1
February			129,839	129,839	2
March			152,791	152,791	3
April			150,489	150,489	4
May			155,128	155,128	5
June			174,489	174,489	6
July			202,740	202,740	7
August			167,856	167,856	8
September			157,426	157,426	9
October			142,211	142,211	10
November			132,899	132,899	11
December			140,717	140,717	12
Total annual pumpage	0	0	1,847,805	1,847,805	
Less: Water sold				1,407,024	13
Volume pumped but not sold				440,781	14
Volume sold as a percent of volume pumped				76%	15
Volume used for water production, water quality and system maintenance				40,242	16
Volume related to equipment/system malfunction				69,004	17
Non-utility volume NOT included in water sales				3,504	18
Total volume not sold but accounted for				112,750	19
Volume pumped but unaccounted for				328,031	20
Percent of water lost				18%	21
If more than 15%, indicate causes:					22
Evident that there are leaks in the system that need to be assessed					
If more than 15%, state what action has been taken to reduce water loss:					23
May need to consider a leak survey or purchase of correlator					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				8,531	24
Date of maximum: 7/18/2006					25
Cause of maximum:					26
Extremely hot summer with extended periods with no rain					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,671	27
Date of minimum: 12/25/2006					28
Total KWH used for pumping for the year				4,562,020	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
CORNER OF BUGBEE & TIERNEY	10	164	30	895,583	Yes	1
TIERNEY AVENUE	11	165	30	837,333	Yes	2
UNION & 3RD STREET	3	100	18	1,113,583	Yes	3
PEARSON STREET	6	100	24	1,040,687	Yes	4
MARTIN STREET	7	100	24	1,132,250	Yes	5
BUGBEE AVENUE	9	100	20	327,583	No	6

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	18TH ST BSTR PUMP #1	18TH ST BSTR PUMP #2	18TH ST BSTR PUMP #3	1
Location	18TH ST BOOSTER	18TH ST BOOSTER	18TH ST BOOSTER	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	2003	2003	2003	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	60	120	120	8
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	MARATHON ELECTRIC	9 10
Year Installed	2003	2003	2003	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	3	7	7	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	18TH ST BSTR PUMP #4	18TH ST BSTR PUMP #5	28TH AV BSTR PUMP #1	14
Location	18TH ST BOOSTER	18TH ST BOOSTER	28TH AVE BOOSTER	15
Purpose	B	B	B	16
Destination	D	D	R	17
Pump Manufacturer	AURORA	AURORA	CRANE	18
Year Installed	2003	2003	1978	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,320	1,320	500	21
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	ALLIS CHALMERS	22 23
Year Installed	2003	2003	1978	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	20	20	50	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	28TH AV BSTR PUMP#2	BROWN BSTR PUMP #1	BROWN BSTR PUMP #2	1
Location	28TH AVE BOOSTER	BROWN ST BOOSTER	BROWN ST BOOSTER	2
Purpose	B	B	B	3
Destination	R	R	R	4
Pump Manufacturer	PACO	PACO	FAIRBANKS	5
Year Installed	1996	1996	1988	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	550	600	600	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	US MOTOR	MARATHON ELECTRIC	9 10
Year Installed	1978	1996	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	60	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BROWN BSTR PUMP #3	ELM ST BSTR PUMP #1	ELM ST BSTR PUMP #2	14
Location	BROWN ST BOOSTER	ELM ST BOOSTER	ELM ST BOOSTER	15
Purpose	B	B	B	16
Destination	R	R	R	17
Pump Manufacturer	WORTHINGTON	PACO	PACO	18
Year Installed	1962	1998	1998	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	500	80	250	21
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	US MOTOR	US MOTOR	22 23
Year Installed	1962	1998	1998	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	8	20	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	ELM ST BSTR PUMP #3	MONROE BSTR PUMP #2	MONROE BSTR PUMP #3	1
Location	ELM ST BOOSTER	MONROE ST BOOSTER	MONROE ST BOOSTER	2
Purpose	B	B	B	3
Destination	R	D	D	4
Pump Manufacturer	PACO	PEERLESS	ALLIS CHALMERS	5
Year Installed	1998	1982	1982	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	250	150	600	8
Pump Motor or Standby Engine Mfr	US MOTOR	CENTURY	MARATHON ELECTRIC	9 10
Year Installed	1998	1982	1982	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	10	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #1	PUMP #2	PUMP #3	14
Location	FILTER PLANT	FILTER PLANT	FILTER PLANT	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	18
Year Installed	1964	1964	1964	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,200	2,400	2,400	21
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	MARATHON ELECTRIC	22 23
Year Installed	1964	1964	1964	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	150	150	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PUMP #4	PUMP #5	PUMP #6	1
Location	FILTER PLANT	FILTER PLANT	FILTER PLANT	2
Purpose	P	P	P	3
Destination	D	T	T	4
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	5
Year Installed	1964	1964	1964	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	4,200	1,000	1,000	8
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	MARATHON ELECTRIC	9 10
Year Installed	1964	1964	1964	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	W WAUSAU BSTR PUMP #1	W WAUSAU BSTR PUMP #2	W WAUSAU BSTR PUMP #3	14
Location	W WAUSAU BOOSTER	W WAUSAU BOOSTER	W WAUSAU BOOSTER	15
Purpose	B	B	B	16
Destination	R	R	R	17
Pump Manufacturer	CRANE	CRANE	CRANE	18
Year Installed	1987	1987	1987	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	110	110	780	21
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	MARATHON ELECTRIC	22 23
Year Installed	1987	1987	1987	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	15	15	30	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #10 PUMP	WELL #3 PUMP	WELL #6 PUMP	1
Location	WELL #10	WELL #3	WELL #6	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	CHRISTENSEN	PEERLESS	PEERLESS	5
Year Installed	2005	1980	1951	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	3,000	2,000	1,500	8
Pump Motor or Standby Engine Mfr	US MOTORS	US ELECTRIC	US MOTORS	9 10
Year Installed	1989	1984	1951	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	75	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #7 PUMP	WELL #9 PUMP	WELL 11 PUMP	14
Location	WELL #7	WELL #9	WELL 11	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	PEERLESS	PEERLE3SS	GOULD	18
Year Installed	1951	1965	2001	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,500	1,000	2,500	21
Pump Motor or Standby Engine Mfr	MARATHON ELECTRIC	MARATHON ELECTRIC	US MOTORS	22 23
Year Installed	1951	1965	2001	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	150	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	BROWN ST ELEVATED	ELM STREET RESERVOIR	FILTER PLANT	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1963	1951	1964	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	168	189	0	6
Total capacity in gallons (actual)	500,000	2,500,000	1,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)			OTHER	9
Points of application (wellhouse, central facilities, booster station, other)			CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)			OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12.0000	12
Is a corrosion control chemical used (yes, no)?			Y	13
Is water fluoridated (yes, no)?			Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	INDUSTRIAL PARK	WAUSAU AVE ELEVATED	WAUSAU AVE RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1985	2003	1987	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	189	125	223	6
Total capacity in gallons (actual)	1,000,000	250,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	2.000	365	0	0	0	365	1	
M	D	3.000	203	0	0	0	203	2	
M	D	4.000	32,869	0	0	0	32,869	3	
M	D	6.000	484,847	0	2,179	0	482,668	4	
M	S	6.000	300	0	0	0	300	5	
M	D	8.000	344,404	9,400	1,055	0	352,749	6	
M	S	8.000	2,779	0	0	0	2,779	7	
M	D	10.000	122,415	3,256	777	0	124,894	8	
M	S	10.000	3,377	0	0	0	3,377	9	
M	D	12.000	97,315	7,178	1,119	0	103,374	10	
M	S	12.000	2,167	0	0	0	2,167	11	
M	D	14.000	84,196	3,191	3,191	0	84,196	12	
M	S	14.000	1,255	0	0	0	1,255	13	
M	D	16.000	5,735	0	0	0	5,735	14	
M	S	16.000	3,356	0	0	0	3,356	15	
M	S	18.000	5,065	0	0	0	5,065	16	
M	S	20.000	30	0	0	0	30	17	
P	S	22.000	630	0	0	0	630	18	
M	D	24.000	1,241	0	0	0	1,241	19	
M	S	24.000	6,235	0	0	0	6,235	20	
M	D	30.000	21	0	0	0	21	21	
Total Within Municipality			1,198,805	23,025	8,321	0	1,213,509		
Total Utility			1,198,805	23,025	8,321	0	1,213,509		

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)	
P	0.625	1	3	0	0	4		1
L	0.625	403	0	1	0	402		2
M	0.750	642	0	7	0	635		3
L	0.750	6,304	0	47	0	6,257		4
P	1.000	164	109	0	0	273		5
L	1.000	1,918	0	35	0	1,883		6
M	1.000	3,528	0	2	0	3,526		7
M	1.250	6	0	0	0	6		8
L	1.250	34	0	0	0	34		9
M	1.500	1,930	0	11	0	1,919		10
L	1.500	8	0	0	0	8		11
P	1.500	213	111	0	0	324		12
L	2.000	45	0	0	0	45		13
M	2.000	190	9	1	0	198		14
P	2.000	8	0	0	0	8		15
M	3.000	92	0	0	0	92		16
M	4.000	110	0	0	0	110		17
M	6.000	53	0	0	0	53		18
M	8.000	55	1	0	0	56		19
M	10.000	2	0	0	0	2		20
Total Utility		15,706	233	104	0	15,835	0	

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	12,723	300	323	20	12,720	632	1
0.750	1,806	108	39	21	1,896	75	2
1.000	475	12	8	2	481	16	3
1.500	232	10	0	(13)	229	26	4
2.000	186	6	0	(21)	171	8	5
3.000	48	1	0	(5)	44	22	6
4.000	41	1	0	(5)	37	10	7
6.000	9	0	0	(1)	8	6	8
Total:	15,520	438	370	(2)	15,586	795	

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	11,781	637	11	21	0	270	12,720	1
0.750	1,601	256	18	5	0	16	1,896	2
1.000	171	272	18	15	0	5	481	3
1.500	6	194	15	8	0	6	229	4
2.000	0	120	13	32	0	6	171	5
3.000	0	25	1	15	0	3	44	6
4.000	0	16	5	12	0	4	37	7
6.000	0	2	3	1	0	2	8	8
Total:	13,559	1,522	84	109	0	312	15,586	

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)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	1,541	58	28		1,571	2
Total Fire Hydrants	1,541	58	28	0	1,571	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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: 1,454
 Number of distribution system valves end of year: 5,886
 Number of distribution valves operated during year: 400

WATER OPERATING SECTION FOOTNOTES

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

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

Acct 474 - Return on investment in Meters charged to sewer utility increased due to increase in meter inventory to include radio read units.

Acct 474 - Sale of Fixed Assets - sale of remnant property.

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

Acct. 633 - This account was higher in 2005 due to work being done on the Brown St. tower, which caused extra costs to maintain the Monroe St. Booster to ensure adequate pressure.

Acct. 642 - decrease due to shift in labor costs, and reduction in testing services and misc operating supplies.

Acct. 643 - increase due to shift in labor costs and meeting expenses for safety training.

Acct. 652 - decrease in miscellaneous expenses or part and machinery repair.

Acct. 661 - expenses for 2006 were lower due to painting of the Brown Street tower in 2005.

Acct. 675 - increase due to shift in labor costs and increase in operating supplies.

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Acct 925 - Line 61 - increase in expense attributable to increase in Worker's Comp Insurance from \$21653.10 in 2005 to \$32363.79 in 2006.

Water Mains (Page W-21)

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

Mains are assessed against the abutting property owners on a per foot frontage basis, less costs of oversized mains, hydrants and leads.

Water Services (Page W-22)

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

Prior to March 1, 2006, 1" services were billed to property owners at a flat rate of \$215.00 After March 1, 2006 all 1" and larger services were billed to the property owners based on time and materials.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-22)

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

The number of "utility owned services not in use at the end of year" is unknown. Wausau Water Works' policy has been to install services to vacant properties at the time of curb and gutter installation/replacement on major street reconstruction. It is not possible to confirm difference between services in use and active meters, as property may have more than one meter coming from a single service line.

Meters (Page W-23)

Explain all reported adjustments.

Variances due to reclassification of meter sizes and/or service due to errors on the billing system. Wausau Water Works is looking at developing a meter inventory program which would allow better reporting of meters in service, in stock, tested and junked.

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

Meters are exchanged and tested on a 10 year cycle. Older vintage meters are being junked without testing.

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.

No. 18th Street Booster Station meter was tested internally in 2006. Elm Street Reservoir is only other facility with a meter. Meter is too large to be tested in house, would need to be sent out for testing.

Hydrants and Distribution System Valves (Page W-24)

General footnotes

Wausau Water Works' valves do not have a history of failure, and staff finds that exercising is not warranted.
