



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: WAUSAUKEE WATER AND SEWER UTILITY

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Principal Office: 428 HARRISON AVENUE  
WAUSAUKEE, WI 54177

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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 KAYE MENOR of  
(Person responsible for accounts)

WAUSAUKEE WATER AND SEWER UTILITY, 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)      03/27/2007  
(Date)

VILLAGE CLERK / TREASURER  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** WAUSAUKEE WATER AND SEWER UTILITY

**Utility Address:** 428 HARRISON AVENUE  
WAUSAUKEE, WI 54177

**When was utility organized?** 7/1/1965

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** KAYE MENOR

**Title:** UTILITY CLERK

**Office Address:**

428 HARRISON AVENUE  
WAUSAUKEE, WI 54177

**Telephone:** (715) 856 - 5341

**Fax Number:** (715) 856 - 6166

**E-mail Address:**

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

**Name:** JOEL T RENNIE

**Title:** CPA

**Office Address:** JOHNSON & RENNIE, LLC

900 26TH STREET  
MENOMINEE, MI 49858

**Telephone:** (906) 863 - 4457

**Fax Number:** (906) 863 - 3444

**E-mail Address:** joeltrennie@new.rr.com

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

**Name:** JEFF TOWNSEND

**Title:** CHAIRPERSON

**Office Address:**

428 HARRISON  
WAUSAUKEE, WI 54177

**Telephone:** (715) 856 - 5341

**Fax Number:** (715) 856 - 6166

**E-mail Address:**

**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:** JOEL T RENNIE

**Title:** CPA

**Office Address:** JOHNSON & RENNIE, LLC  
900 26TH STREET  
MENOMINEE, MI 49858

**Telephone:** (906) 863 - 4457

**Fax Number:** (906) 863 - 3444

**E-mail Address:** joeltrennie@new.rr.com

**Date of most recent audit report:** 12/31/2005

**Period covered by most recent audit:** 01/01/05 - 12/31/05

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

**Name:** CLARK CAINE

**Title:** VILLAGE PRESIDENT

**Office Address:**  
428 HARRISON  
WAUSAUKEE, WI 54177

**Telephone:** (715) 856 - 5341

**Fax Number:** (715) 856 - 6166

**E-mail Address:**

**Name of utility commission/committee:** WAUSAUKEE WATER & SEWER UTILITY COMMISSION

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

- MR CLARK CAINE, VILLAGE PRESIDENT
- MR HILBERT RADTKE, COMMITTEE MEMBER
- MR JERRY SCHMIDT, COMMITTEE MEMBER
- MR RANDY SCHMIDT, COMMITTEE MEMBER
- MR JEFF TOWNSEND, CHAIRPERSON
- MR THOMAS VANCASTER, COMMITTEE MEMBER
- MR GERALD WOJCIK, COMMITTEE MEMBER

**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:** 7/1/1965

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:** JOHNSON & RENNIE, LLC  
900 26TH STREET  
MENOMINEE, MI 49858

**Contact Person:** JOEL T RENNIE

**Title:** CPA

**Telephone:** (906) 863 - 4457

**Fax Number:** (906) 863 - 3444

**E-mail Address:** joeltrennie@new.rr.com

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**Contract/Agreement beginning-ending dates:** 1/1/2006 12/31/2006

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

FINANCIAL AUDIT

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	175,608	161,659	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	59,982	48,413	2
Depreciation Expense (403)	30,341	29,878	3
Amortization Expense (404)	0	0	4
Taxes (408)	11,587	11,077	5
<b>Total Operating Expenses</b>	<b>101,910</b>	<b>89,368</b>	
<b>Net Operating Income</b>	<b>73,698</b>	<b>72,291</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>73,698</b>	<b>72,291</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)	1,171	4,671	9
Miscellaneous Nonoperating Income (421)	14	0	10
<b>Total Other Income</b>	<b>1,185</b>	<b>4,671</b>	
<b>Total Income</b>	<b>74,883</b>	<b>76,962</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(3,068)	(3,068)	11
Other Income Deductions (426)	43,182	35,057	12
<b>Total Miscellaneous Income Deductions</b>	<b>40,114</b>	<b>31,989</b>	
<b>Income Before Interest Charges</b>	<b>34,769</b>	<b>44,973</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	26,213	37,907	13
Amortization of Debt Discount and Expense (428)	656	853	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	6,029	696	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>32,898</b>	<b>39,456</b>	
<b>Net Income</b>	<b>1,871</b>	<b>5,517</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,394,499	2,388,982	19
Balance Transferred from Income (433)	1,871	5,517	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>2,396,370</b>	<b>2,394,499</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	175,608		175,608	1
<b>Total (Acct. 400):</b>	<b>175,608</b>	<b>0</b>	<b>175,608</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	59,982		59,982	2
<b>Total (Acct. 401):</b>	<b>59,982</b>	<b>0</b>	<b>59,982</b>	
<b>Depreciation Expense (403):</b>				
Derived	30,341		30,341	3
<b>Total (Acct. 403):</b>	<b>30,341</b>	<b>0</b>	<b>30,341</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	11,587		11,587	5
<b>Total (Acct. 408):</b>	<b>11,587</b>	<b>0</b>	<b>11,587</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>73,698</b>	<b>0</b>	<b>73,698</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME - WATER	1,171	0	1,171	10
<b>Total (Acct. 419):</b>	<b>1,171</b>	<b>0</b>	<b>1,171</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	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>			
MISC ADJ - INTEREST EXPENSE	14	0	14 12
<b>Total (Acct. 421):</b>	<b>14</b>	<b>0</b>	<b>14</b>
<b>TOTAL OTHER INCOME:</b>	<b>1,185</b>	<b>0</b>	<b>1,185</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(3,068)	[REDACTED]	(3,068) 13
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>(3,068)</b>	<b>0</b>	<b>(3,068)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	14,568	14,568 15
UNREGULATED SEWER OPERATING LOSS	28,614	0	28,614 16
<b>Total (Acct. 426):</b>	<b>28,614</b>	<b>14,568</b>	<b>43,182</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>25,546</b>	<b>14,568</b>	<b>40,114</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	26,213	[REDACTED]	26,213 17
<b>Total (Acct. 427):</b>	<b>26,213</b>	<b>0</b>	<b>26,213</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT	656	[REDACTED]	656 18
<b>Total (Acct. 428):</b>	<b>656</b>	<b>0</b>	<b>656</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	6,029	[REDACTED]	6,029 20
<b>Total (Acct. 430):</b>	<b>6,029</b>	<b>0</b>	<b>6,029</b>
<b>Other Interest Expense (431):</b>			
Derived	0	[REDACTED]	0 21
<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 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>32,898</b>	<b>0</b>	<b>32,898</b>
<b>NET INCOME:</b>	<b>16,439</b>	<b>(14,568)</b>	<b>1,871</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	1,900,819	493,680	2,394,499 23
<b>Total (Acct. 216):</b>	<b>1,900,819</b>	<b>493,680</b>	<b>2,394,499</b>
<b>Balance Transferred from Income (433):</b>			
Derived	16,439	(14,568)	1,871 24
<b>Total (Acct. 433):</b>	<b>16,439</b>	<b>(14,568)</b>	<b>1,871</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 25
<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 26
<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 27
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,917,258</b>	<b>479,112</b>	<b>2,396,370</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	175,608	0	0	0	<b>175,608</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>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>175,608</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>175,608</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,640,427	1,626,175	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	470,073	426,455	2
<b>Net Utility Plant</b>	<b>1,170,354</b>	<b>1,199,720</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	3,514,475	3,514,475	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,149,419	1,041,016	4
<b>Net Nonutility Property</b>	<b>2,365,056</b>	<b>2,473,459</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	270,746	230,124	7
<b>Total Other Property and Investments</b>	<b>2,635,802</b>	<b>2,703,583</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	10,730	33,257	8
Temporary Cash Investments (132)	3,534	2,025	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	17,921	24,291	11
Other Accounts Receivable (143)	41,632	42,173	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	4,913	0	14
Materials and Supplies (150)	1,435	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
<b>Total Current and Accrued Assets</b>	<b>80,165</b>	<b>101,746</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	11,500	12,353	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>11,500</b>	<b>12,353</b>	
<b>Total Assets and Other Debits</b>	<b>3,897,821</b>	<b>4,017,402</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	14,181	14,181	<b>21</b>
Appropriated Earned Surplus (215)		0	<b>22</b>
Unappropriated Earned Surplus (216)	2,396,370	2,394,499	<b>23</b>
<b>Total Proprietary Capital</b>	<b>2,410,551</b>	<b>2,408,680</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,208,227	1,307,914	<b>24</b>
Advances from Municipality (223)	198,187	0	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,406,414</b>	<b>1,307,914</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)		0	<b>28</b>
Payables to Municipality (233)	22,897	229,742	<b>29</b>
Customer Deposits (235)		0	<b>30</b>
Taxes Accrued (236)	0	10,000	<b>31</b>
Interest Accrued (237)	5,796	5,835	<b>32</b>
Other Current and Accrued Liabilities (238)		0	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>28,693</b>	<b>245,577</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)		0	<b>35</b>
Other Deferred Credits (253)	52,163	55,231	<b>36</b>
<b>Total Deferred Credits</b>	<b>52,163</b>	<b>55,231</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>3,897,821</b>	<b>4,017,402</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	1,626,175	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)	1,041,483	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	598,944	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>1,640,427</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)	412,033	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	58,040	0	0	0	12
<b>Total Accumulated Provision</b>	<b>470,073</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,170,354</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>	382,983				<b>382,983</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	30,341				<b>30,341</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	739				<b>739</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>31,080</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,080</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	2,030				<b>2,030</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>2,030</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,030</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>412,033</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>412,033</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>	43,472				<b>43,472</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	14,568				<b>14,568</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>14,568</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,568</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>58,040</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58,040</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	3,514,475			3,514,475	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>3,514,475</b>	<b>0</b>	<b>0</b>	<b>3,514,475</b>	
Less accum. prov. depr. & amort. (122)	1,041,016	108,403		1,149,419	3
<b>Net Nonutility Property</b>	<b>2,473,459</b>	<b>(108,403)</b>	<b>0</b>	<b>2,365,056</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	1,435	0 6
<b>Total Materials and Supplies</b>	<b>1,435</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>				
1993 FMHA LOAN WATER	477	428	8,132	1
1994 CLEAN WATER FUND SEWER	197	426	198	2
FMHA LOAN WATER	179	428	3,170	3
<b>Total</b>			<b>11,500</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	14,181	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>14,181</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)	
CLEAN WATER FUND LOAN	04/13/1993	05/01/2013	0.09%	649,483	<b>1</b>
1993 FMHA LOAN	09/07/1995	09/01/2035	5.00%	163,311	<b>2</b>
2001 FMHA (NO 2)	11/08/2001	11/01/2041	4.50%	320,522	<b>3</b>
2001 FMHA	11/08/2001	11/01/2041	4.50%	74,911	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>1,208,227</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>Advances (223)</b>					
DUE TO GENERAL FUND - WATER LOAN 2005	12/30/2005	12/30/2025	3.00%	198,187	1
<b>Total for Account 223</b>				<b>198,187</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	10,000	1
<b>Accruals:</b>		
Charged water department expense	1,887	2
Charged electric department expense		3
Charged sewer department expense	2,117	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>4,004</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	10,000	6
Social Security taxes	3,880	7
PSC Remainder Assessment	124	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>14,004</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
INTEREST ALLOCATED TO NONREGULATED SEWER	0	(619)	(619)	0	1
CLEAN WATER FUND LOAN	110	634	619	125	2
1995 FMHA LOAN	2,765	8,276	8,296	2,745	3
2001 FMHA	2,399	14,523	14,551	2,371	4
2001 FMHA (NO2)	561	3,399	3,405	555	5
<b>Subtotal</b>	<b>5,835</b>	<b>26,213</b>	<b>26,252</b>	<b>5,796</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	6,029	6,029	0	6
<b>Subtotal</b>	<b>0</b>	<b>6,029</b>	<b>6,029</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>5,835</b>	<b>32,242</b>	<b>32,281</b>	<b>5,796</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>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
CWF BOND/INTEREST RESERVE	74,410	3
RURAL DEVELOPMENT RESERVE (91-03)	11,600	4
RURAL DEVELOPMENT RESERVE (91-04 & 91-06)	11,494	5
DEPRECIATION RESERVE	7,358	6
DNR REPLACEMENT RESERVE	165,884	7
<b>Total (Acct. 125):</b>	<b>270,746</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	17,174	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
MISC RECEIVABLES	747	12
<b>Total (Acct. 142):</b>	<b>17,921</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	41,632	13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>41,632</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM MUNI-DEL W/S TAX RL 06	3,758	16
DUE FROM MUNI-DEL W/S TAX RL 05	1,155	17
<b>Total (Acct. 145):</b>	<b>4,913</b>	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</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>Extraordinary Property Losses (182):</b>		
NONE	19	19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE	20	20
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL FUND - MISC PAYABLE	22,897	21
<b>Total (Acct. 233):</b>	<b>22,897</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	52,163	22
NONE		23
<b>Total (Acct. 253):</b>	<b>52,163</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)	1,034,357	0	0	0	1,034,357	1	
Materials and Supplies	0	0	0	0	0	2	
<b>Other (specify):</b>						<b>0</b>	<b>3</b>
<b>Less Average:</b>							
Reserve for Depreciation (110.1)	397,508	0	0	0	397,508	4	
Customer Advances for Construction					0	5	
Regulatory Liability	53,697	0	0	0	53,697	6	
					0	7	
<b>Average Net Rate Base</b>	<b>583,152</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>583,152</b>		
Net Operating Income	73,698	0	0	0	73,698	8	
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>12.64%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>12.64%</b>		

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## 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	0	1
Electric	0	2
Gas	0	3
Sewer	0	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	55,231	0	0	0	55,231	1
<b>Add credits during year:</b>					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	3,068	0	0	0	3,068	3
<b>Other (specify):</b>					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>52,163</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>52,163</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-12)

#### General footnotes

The amortization of the \$197 on the 1994 Clean Water Fund Sewer issue should be allocated to the non-regulated sewer activities. This expense is included in the non-regulated sewer loss included in account #426.

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

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

"Done" - (143)  
"Done" - (145)  
"Done" - (233)

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### Full-Time Employees (FTE) (Page F-21)

#### General footnotes

There are no FTE Full-Time Employees. The employees that work for the water utility also work for the non-regulated sewer utility. No employee is considered to work "Full-Time" just for the water utility.

If number of employees in a regulated department is zero, please explain.

See general footnote above.

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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)	148,966	156,108	1
<b>Total Sales of Water</b>	<b>148,966</b>	<b>156,108</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	604	533	2
Other Water Revenues (474)	26,038	5,018	3
<b>Total Other Operating Revenues</b>	<b>26,642</b>	<b>5,551</b>	
<b>Total Operating Revenues</b>	<b>175,608</b>	<b>161,659</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	43,087	29,284	4
General Operating Expenses (680-690)	16,895	19,129	5
<b>Total Operation and Maintenance Expenses</b>	<b>59,982</b>	<b>48,413</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	30,341	29,878	6
Amortization Expense (404)		0	7
Taxes (408)	11,587	11,077	8
<b>Total Other Operating Expenses</b>	<b>41,928</b>	<b>40,955</b>	
<b>Total Operating Expenses</b>	<b>101,910</b>	<b>89,368</b>	
<b>NET OPERATING INCOME</b>	<b>73,698</b>	<b>72,291</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	227	8,647	48,584	4
Commercial	66	5,302	21,574	5
Industrial	3	1,332	2,962	6
<b>Total Metered Sales to General Customers (461)</b>	<b>296</b>	<b>15,281</b>	<b>73,120</b>	
Private Fire Protection Service (462)	1		2,679	7
Public Fire Protection Service (463)	1		67,358	8
Other Sales to Public Authorities (464)	13	1,428	5,809	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>311</b>	<b>16,709</b>	<b>148,966</b>	

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

Use a separate line for each delivery point.

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

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	67,358	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>67,358</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	604	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>604</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	271	7
<b>Other (specify):</b>		
TOWER RENT - CYBRZONE	2,700	8
TOWER RENT - CELLCOM	9,600	9
OTHER	3,467	10
LIABILITY FORGIVEN BY MUNI	10,000	11
<b>Total Other Water Revenues (474)</b>	<b>26,038</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)	17,026	11,022	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	4,367	3,768	3
Chemicals (630)	848	516	4
Supplies and Expenses (640)	11,478	5,861	5
Repairs of Water Plant (650)	8,533	7,315	6
Transportation Expenses (660)	835	802	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>43,087</b>	<b>29,284</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	4,309	5,466	8
Office Supplies and Expenses (681)	680	667	9
Outside Services Employed (682)	3,435	4,462	10
Insurance Expense (684)	2,632	2,680	11
Employees Pensions and Benefits (686)	4,403	2,115	12
Regulatory Commission Expenses (688)	1,231	3,396	13
Miscellaneous General Expenses (689)	205	343	14
Uncollectible Accounts (690)	0	0	15
<b>Total General Operating Expenses</b>	<b>16,895</b>	<b>19,129</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>59,982</b>	<b>48,413</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		10,000	10,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		300	491	2
<b>Net property tax equivalent</b>		<b>9,700</b>	<b>9,509</b>	
Social Security		1,763	1,371	3
PSC Remainder Assessment		124	197	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>11,587</b>	<b>11,077</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			Marinette				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.199941				3
County tax rate	mills		4.354799				4
Local tax rate	mills		8.614630				5
School tax rate	mills		9.854751				6
Voc. school tax rate	mills		1.669950				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>24.694071</b>				<b>10</b>
Less: state credit	mills		1.687320				11
<b>Net tax rate</b>	mills		<b>23.006751</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.614630</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.524701</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>20.139331</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>24.694071</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.815553</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.006751</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.763232</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>1,626,175</b>	1,626,175				22
Materials & Supplies	\$	<b>0</b>	0				23
<b>Subtotal</b>	\$	<b>1,626,175</b>	<b>1,626,175</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,626,175</b>	<b>1,626,175</b>				<b>26</b>
Assessment Ratio	dec.		0.878300				27
<b>Assessed Value</b>	\$	<b>1,428,270</b>	<b>1,428,270</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.763232</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>26,799</b>	<b>26,799</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	17,259					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	10,000					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>10,000</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)	8,049		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	3,095		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	19,116		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>30,260</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	2		12
Structures and Improvements (321)	229,865		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	9,537		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,478	802	20
<b>Total Pumping Plant</b>	<b>247,882</b>	<b>802</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,953	3,039	23
<b>Total Water Treatment Plant</b>	<b>5,953</b>	<b>3,039</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)			8,049 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			3,095 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			19,116 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>30,260</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			2 12
Structures and Improvements (321)			229,865 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			9,537 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			9,280 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>248,684</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)	500		8,492 23
<b>Total Water Treatment Plant</b>	<b>500</b>	<b>0</b>	<b>8,492</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)	547		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	288,415		26
Transmission and Distribution Mains (343)	282,503		27
Fire Mains (344)	12,524		28
Services (345)	32,277		29
Meters (346)	26,713		30
Hydrants (348)	39,366	12,441	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>682,345</b>	<b>12,441</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	8,063		35
Computer Equipment (372.1)	22,504		36
Transportation Equipment (373)	9,631		37
Other General Equipment (379)	20,593		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>60,791</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,027,231</b>	<b>16,282</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,027,231</b>	<b>16,282</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)			547 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			288,415 26
Transmission and Distribution Mains (343)			282,503 27
Fire Mains (344)			12,524 28
Services (345)			32,277 29
Meters (346)	330		26,383 30
Hydrants (348)	1,200		50,607 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,530</b>	<b>0</b>	<b>693,256</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			8,063 35
Computer Equipment (372.1)			22,504 36
Transportation Equipment (373)			9,631 37
Other General Equipment (379)			20,593 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>60,791</b>
<b>Total utility plant in service directly assignable</b>	<b>2,030</b>	<b>0</b>	<b>1,041,483</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>2,030</b>	<b>0</b>	<b>1,041,483</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)	376		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	20,000		6
Lake, River and Other Intakes (313)	68,684		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>89,060</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	20,000		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	50,000		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>70,000</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)	755		23
<b>Total Water Treatment Plant</b>	<b>755</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)			376	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			20,000	6
Lake, River and Other Intakes (313)			68,684	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>89,060</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			20,000	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			50,000	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>70,000</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			755	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>755</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)	203,103		26
Transmission and Distribution Mains (343)	183,325		27
Fire Mains (344)	4,641		28
Services (345)	12,000		29
Meters (346)	10,000		30
Hydrants (348)	15,790		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>428,859</b>	<b>0</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)	4,630		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	5,640		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>10,270</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>598,944</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>598,944</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>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			203,103 26
Transmission and Distribution Mains (343)			183,325 27
Fire Mains (344)			4,641 28
Services (345)			12,000 29
Meters (346)			10,000 30
Hydrants (348)			15,790 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>428,859</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)			4,630 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			5,640 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>10,270</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>598,944</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>598,944</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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			1,712	1,712	1
February			1,483	1,483	2
March			1,572	1,572	3
April			1,490	1,490	4
May			1,675	1,675	5
June			2,058	2,058	6
July			2,067	2,067	7
August			1,897	1,897	8
September			1,805	1,805	9
October			1,692	1,692	10
November			1,518	1,518	11
December			1,642	1,642	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>20,611</b>	<b>20,611</b>	
Less: Water sold				16,709	13
Volume pumped but not sold				3,902	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				169	16
Volume related to equipment/system malfunction				500	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				669	19
Volume pumped but unaccounted for				3,233	20
Percent of water lost				16%	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.)				233	24
Date of maximum: 3/28/2006					25
Cause of maximum:					26
Float stuck and overfilled the water tower.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	27
Date of minimum: 3/29/2006					28
Total KWH used for pumping for the year				39,338	29
If water is purchased: Vendor Name: WAUSAUKEE FIRE DISTRICT/NE ASPHALT/RANGER CITY/ALDRIDGE					30
Point of Delivery: FIRE HYDRANT					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>	
WELL #1	1	50	20	228,000	Yes	<b>1</b>
WELL #3	3	72	12	259,200	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	3	IRE PROTECTION SYSTEM	1
Location	WELL	WELL	DIRECT	2
Purpose	P	S	B	3
Destination	R	D	D	4
Pump Manufacturer	U S MOTOR	GOULOS	SINGER	5
Year Installed	1964	1995	1973	6
Type	VERTICAL TURBINE	OTHER	VERTICAL TURBINE	7
Actual Capacity (gpm)	200	180	1,500	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	GENERAL ELECTRIC	9 10
Year Installed	1964	1995	1973	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	0	150	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</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2001		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	170		6
Total capacity in gallons (actual)	150,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	288.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	S	1.750	1,316	0	0	0	<b>1,316</b>	<b>1</b>
M	T	6.000	42,042	0	0	0	<b>42,042</b>	<b>2</b>
M	T	8.000	5,897	0	0	0	<b>5,897</b>	<b>3</b>
M	D	10.000	1,700	0	0	0	<b>1,700</b>	<b>4</b>
M	D	12.000	2,083	0	0	0	<b>2,083</b>	<b>5</b>
<b>Total Within Municipality</b>			<b>53,038</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,038</b>	
<b>Total Utility</b>			<b>53,038</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,038</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	290	1	2	0	289		1
M	1.000	16	0	1	0	15		2
M	1.500	1	0	0	0	1		3
M	2.000	6	0	0	0	6		4
M	4.000	1	0	0	0	1		5
M	6.000	1	0	0	0	1		6
<b>Total Utility</b>		<b>315</b>	<b>1</b>	<b>3</b>	<b>0</b>	<b>313</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	314	0	10	4	<b>308</b>	0	1
0.750	0	0	0	0	<b>0</b>	0	2
1.000	24	0	1	0	<b>23</b>	0	3
1.500	8	0	0	0	<b>8</b>	0	4
2.000	3	0	0	0	<b>3</b>	0	5
3.000	2	0	0	0	<b>2</b>	0	6
<b>Total:</b>	<b>351</b>	<b>0</b>	<b>11</b>	<b>4</b>	<b>344</b>	<b>0</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	227	45	1	6	0	29	<b>308</b>	1
0.750	0	0	0	0	0	0	<b>0</b>	2
1.000	0	16	0	3	0	4	<b>23</b>	3
1.500	0	5	1	0	0	2	<b>8</b>	4
2.000	0	0	1	2	0	0	<b>3</b>	5
3.000	0	0	0	2	0	0	<b>2</b>	6
<b>Total:</b>	<b>227</b>	<b>66</b>	<b>3</b>	<b>13</b>	<b>0</b>	<b>35</b>	<b>344</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	3				3	1
Within Municipality	71	3	3		71	2
<b>Total Fire Hydrants</b>	<b>74</b>	<b>3</b>	<b>3</b>	<b>0</b>	<b>74</b>	
<b>Flushing Hydrants</b>						
	3				3	3
<b>Total Flushing Hydrants</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</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: 74

Number of distribution system valves end of year:

Number of distribution valves operated during year: 50

## WATER OPERATING SECTION FOOTNOTES

### 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.**

Regarding: Liability Forgiven by Muni of \$10,000. The Village of Wausaukee board decided that the General Fund would not collect the \$10,000 owed to the General Fund by the Wausaukee Water and Sewer Utility.

Regarding: Other Water Revenues of \$3,467. Miscellaneous water and water related services provided to non-regular customers.

Regarding: Tower Rent - Cellcom. "Done"

Regarding: Tower Rent - Cybrzone. "Done"

### 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.**

Regarding Row (686): Employees Pensions and Benefits of \$4,403. Higher allocation of pension benefits allocated to the Water & Sewer Utility in 2006. In 2005, the General Fund had a higher allocation.

Regarding Row (600): Salaries and Wages of \$17,026. More wages were allocated to the Water & Sewer Utility in 2006 than in 2005.

Regarding Row (688): Regulatory Commission Expenses of \$1,231. In 2005, special well testing fees in the amount of \$2,966 were incurred. These special test occur every 5-7 years. In addition, sludge testing and annual environmental fee from DNR occurred in 2005.

Regarding Row (640): Supplies and Expenses of \$11,478. Since the reduction of part time staff in 2005, lab work is now outsourced instead of processed in house. The increase is due to payment of outside services for lab work.

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

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

Lower property tax equivalent per board approval. Zero for 2007 per board approval.

### Water Services (Page W-18)

**If Services Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 345) are zero, please explain.**

Customer paid for all water service expenses. No expense incurred by the Wausaukee Water & Sewer Utility.

**If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.**

Customers disconnected water services. All capital assets are still available for use. None of the services have been removed, only disconnected.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-18)

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

All water services in use.

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### Meters (Page W-19)

#### General footnotes

No new meters purchased in 2006. 7 meters were scrapped/junked from inventory and 4 were removed from service.

**Explain all reported adjustments.**

Meters incorrectly accounted for in 2005. 4 additional meters found in 2006 not included in 2005 total.

**If Tested During Year column total is zero, please explain.**

New employee hired in 2006. Was not trained in 2006 to test meters. Employee will be trained and meters will be tested as required in 2007.

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

Plan will be adopted in 2007 that will ensure all 1" or smaller meters will be tested every 10 years or replace every 20 years.

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

Yes

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

#### General footnotes

Number of distribution system valves at end of year not known.

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