



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: WAUTOMA PUBLIC WATER UTILITY

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Principal Office: 210 EAST MAIN STREET  
P.O. BOX 428  
WAUTOMA, WI 54982

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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 RUSS NERO of  
(Person responsible for accounts)

WAUTOMA PUBLIC WATER 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)      04/02/2007  
(Date)

CLERK/TREASURER  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** WAUTOMA PUBLIC WATER UTILITY

**Utility Address:** 210 EAST MAIN STREET

P.O. BOX 428

WAUTOMA, WI 54982

**When was utility organized?** 1/1/1996

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** RUSS NERO

**Title:** CITY CLERK TREASURER

**Office Address:**

210 EAST MAIN STREET

P.O. BOX 428

WAUTOMA, WI 54982

**Telephone:** (920) 787 - 4044 EXT

**Fax Number:** (920) 787 - 4505

**E-mail Address:**

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

**Name:** KAREN KERBER

**Title:** CPA

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

115 E FIFTH STREET

SHAWANO, WI 54166

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

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

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

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

**Name:** MARV WAGNER

**Title:** MAYOR

**Office Address:**

210 EAST MAIN STREET

WAUTOMA, WI 54982

**Telephone:** (920) 787 - 4044

**Fax Number:** (920) 787 - 4505

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** KAREN KERBER

**Title:** CPA

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

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

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

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

**Date of most recent audit report:**

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

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

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**Name:** KEITH SHORT

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**  
210 EAST MAIN STREET  
P.O. BOX 428  
WAUTOMA, WI 54982

**Telephone:** (920) 787 - 4034

**Fax Number:** (920) 787 - 4505

**E-mail Address:**

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**Name:** LOUISE TOLIVER

**Title:** UTILITY CLERK

**Office Address:**  
210 EAST MAIN STREET  
P.O. BOX 428  
WAUTOMA, WI 54982

**Telephone:** (920) 787 - 4034

**Fax Number:** (920) 787 - 4505

**E-mail Address:**

---

**Name:** RUSS NERO

**Title:** CITY CLERK TREASURER

**Office Address:**  
210 EAST MAIN STREET  
P.O. BOX 428  
WAUTOMA, WI 54982

**Telephone:** (920) 787 - 4044

**Fax Number:** (920) 787 - 4505

**E-mail Address:**

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**Name of utility commission/committee:** WAUTOMA PUBLIC WATER UTILITY BOARD

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

JIM BLASZCZYK, COUNCIL  
DON BUCHANAN, COUNCIL

### IDENTIFICATION AND OWNERSHIP

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

JEFF DEUEL, COUNCIL  
KEN GOING, COUNCIL  
AARON GRIMM, COUNCIL

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

**If "yes," has the municipality by ordinance, or 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:**

**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:**

**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	375,264	371,206	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	209,226	169,889	2
Depreciation Expense (403)	70,424	56,803	3
Amortization Expense (404)	0	0	4
Taxes (408)	89,262	106,628	5
<b>Total Operating Expenses</b>	<b>368,912</b>	<b>333,320</b>	
<b>Net Operating Income</b>	<b>6,352</b>	<b>37,886</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>6,352</b>	<b>37,886</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)	21,531	30,582	9
Miscellaneous Nonoperating Income (421)	10,473	0	10
<b>Total Other Income</b>	<b>32,004</b>	<b>30,582</b>	
<b>Total Income</b>	<b>38,356</b>	<b>68,468</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(23,464)	(23,464)	11
Other Income Deductions (426)	76,780	75,071	12
<b>Total Miscellaneous Income Deductions</b>	<b>53,316</b>	<b>51,607</b>	
<b>Income Before Interest Charges</b>	<b>(14,960)</b>	<b>16,861</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	45,759	51,881	13
Amortization of Debt Discount and Expense (428)	969	969	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>46,728</b>	<b>52,850</b>	
<b>Net Income</b>	<b>(61,688)</b>	<b>(35,989)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,096,750	4,132,739	19
Balance Transferred from Income (433)	(61,688)	(35,989)	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>4,035,062</b>	<b>4,096,750</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	375,264		375,264	1
<b>Total (Acct. 400):</b>	<b>375,264</b>	<b>0</b>	<b>375,264</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	209,226		209,226	2
<b>Total (Acct. 401):</b>	<b>209,226</b>	<b>0</b>	<b>209,226</b>	
<b>Depreciation Expense (403):</b>				
Derived	70,424		70,424	3
<b>Total (Acct. 403):</b>	<b>70,424</b>	<b>0</b>	<b>70,424</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	89,262		89,262	5
<b>Total (Acct. 408):</b>	<b>89,262</b>	<b>0</b>	<b>89,262</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>6,352</b>	<b>0</b>	<b>6,352</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	21,531	0	21,531	10
<b>Total (Acct. 419):</b>	<b>21,531</b>	<b>0</b>	<b>21,531</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		2,000	2,000	11

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
INCOME PREVIOUSLY RECORDED IN INCORRECT FUND	0	8,473	8,473 12
<b>Total (Acct. 421):</b>	<b>0</b>	<b>10,473</b>	<b>10,473</b>
<b>TOTAL OTHER INCOME:</b>	<b>21,531</b>	<b>10,473</b>	<b>32,004</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(23,464)		(23,464) 13
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>(23,464)</b>	<b>0</b>	<b>(23,464)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		76,780	76,780 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>76,780</b>	<b>76,780</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(23,464)</b>	<b>76,780</b>	<b>53,316</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	45,759		45,759 17
<b>Total (Acct. 427):</b>	<b>45,759</b>	<b>0</b>	<b>45,759</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	969		969 18
<b>Total (Acct. 428):</b>	<b>969</b>	<b>0</b>	<b>969</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		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	0		0 20
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0		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>46,728</b>	<b>0</b>	<b>46,728</b>
<b>NET INCOME:</b>	<b>4,619</b>	<b>(66,307)</b>	<b>(61,688)</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	813,326	3,283,424	4,096,750 23
<b>Total (Acct. 216):</b>	<b>813,326</b>	<b>3,283,424</b>	<b>4,096,750</b>
<b>Balance Transferred from Income (433):</b>			
Derived	4,619	(66,307)	(61,688) 24
<b>Total (Acct. 433):</b>	<b>4,619</b>	<b>(66,307)</b>	<b>(61,688)</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>817,945</b>	<b>3,217,117</b>	<b>4,035,062</b>

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

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

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	375,264	0	0	0	375,264	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>375,264</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>375,264</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)	7,128,690	7,029,847	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,375,275	1,222,192	2
<b>Net Utility Plant</b>	<b>5,753,415</b>	<b>5,807,655</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	292,767	427,556	6
Special Funds (125)	76,591	101,340	7
<b>Total Other Property and Investments</b>	<b>369,358</b>	<b>528,896</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	162,581	197,351	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	32,498	36,194	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	422,454	359,975	14
Materials and Supplies (150)	34,333	35,791	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	12,515	23,049	17
<b>Total Current and Accrued Assets</b>	<b>664,381</b>	<b>652,360</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	11,557	12,526	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>11,557</b>	<b>12,526</b>	
<b>Total Assets and Other Debits</b>	<b>6,798,711</b>	<b>7,001,437</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,035,062	4,096,750	23
<b>Total Proprietary Capital</b>	<b>4,035,062</b>	<b>4,096,750</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	223,390	230,920	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	2,032,281	2,238,723	26
<b>Total Long-Term Debt</b>	<b>2,255,671</b>	<b>2,469,643</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,143	4,080	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	100,000	0	31
Interest Accrued (237)	7,956	8,621	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>109,099</b>	<b>12,701</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	398,879	422,343	36
<b>Total Deferred Credits</b>	<b>398,879</b>	<b>422,343</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>6,798,711</b>	<b>7,001,437</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	7,029,847	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)	3,133,563	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	3,995,127	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>7,128,690</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)	641,547	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	733,728	0	0	0	12
<b>Total Accumulated Provision</b>	<b>1,375,275</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>5,753,415</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>	565,244				<b>565,244</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	70,424				<b>70,424</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	6,004				<b>6,004</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>76,428</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>76,428</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	125				<b>125</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>125</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>125</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>641,547</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>641,547</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>	656,948				<b>656,948</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	76,780				<b>76,780</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>76,780</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>76,780</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>733,728</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>733,728</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

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

Particulars (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	34,333	35,791 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>34,333</b>	<b>35,791</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>				
W&S BAN 10/17/2000	448	428	5,827	1
WS BANS PORTION	521	428	5,730	2
<b>Total</b>			<b>11,557</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)
Balance first of year	0 1
<b>Changes during year (explain):</b>	
NONE	2
<b>Balance end of year</b>	<u><u>0</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)	
W&S BAN 2000	10/17/2000	11/01/2020	5.00%	223,390	1
<b>Total Bonds (Account 221):</b>				<b>223,390</b>	

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
Clean Water Fund Loan	12/16/1998	05/01/2018	1.58%	2,032,281	1
<b>Total for Account 224</b>				<b>2,032,281</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	89,262	2
Charged electric department expense		3
Charged sewer department expense	18,195	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>107,457</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	7,167	7
PSC Remainder Assessment	290	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>7,457</u>	
<b>Balance end of year</b>	<u><u>100,000</u></u>	

### 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>					
W&S BANS 2000	2,112	12,533	12,598	2,047	1
<b>Subtotal</b>	<b>2,112</b>	<b>12,533</b>	<b>12,598</b>	<b>2,047</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
CLEAN WATER FUND LOAN	6,509	33,226	33,826	5,909	3
<b>Subtotal</b>	<b>6,509</b>	<b>33,226</b>	<b>33,826</b>	<b>5,909</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>8,621</b>	<b>45,759</b>	<b>46,424</b>	<b>7,956</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>		
SPECIAL ASSESSMENTS RECEIVABLE	292,767	2
<b>Total (Acct. 124):</b>	<b>292,767</b>	
<b>Special Funds (125):</b>		
RESTRICTED FUNDS	76,591	3
<b>Total (Acct. 125):</b>	<b>76,591</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	32,498	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>32,498</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM GENERAL FUND	314,118	12
DUE FROM SEWER FUND	29,906	13
DUE FROM TIF #1	19,012	14
DUE FROM TIF #2	59,418	15
<b>Total (Acct. 145):</b>	<b>422,454</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

Particulars (a)	Balance End of Year (b)
<b>Other Deferred Debits (183):</b>	
NONE	18
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
NONE	19
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
Regulatory Liability	398,879 20
NONE	21
<b>Total (Acct. 253):</b>	<b>398,879</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)	3,085,141	0	0	0	3,085,141	1
Materials and Supplies	35,062	0	0	0	35,062	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	603,395	0	0	0	603,395	4
Customer Advances for Construction					0	5
Regulatory Liability	410,611	0	0	0	410,611	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>2,106,197</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,106,197</b>	
Net Operating Income	6,352	0	0	0	6,352	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	<b>0.30%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>0.30%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

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

NONE

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	3.8	1
Electric		2
Gas		3
Sewer		4

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	422,343	0	0	0	422,343	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	23,464	0	0	0	23,464	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>398,879</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>398,879</b>	

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## FINANCIAL SECTION FOOTNOTES

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

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

Done

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	366,421	361,373	1
<b>Total Sales of Water</b>	<b>366,421</b>	<b>361,373</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	2,443	7,690	2
Other Water Revenues (474)	6,400	2,143	3
<b>Total Other Operating Revenues</b>	<b>8,843</b>	<b>9,833</b>	
<b>Total Operating Revenues</b>	<b>375,264</b>	<b>371,206</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	138,469	110,127	4
General Operating Expenses (680-690)	70,757	59,762	5
<b>Total Operation and Maintenance Expenses</b>	<b>209,226</b>	<b>169,889</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	70,424	56,803	6
Amortization Expense (404)		0	7
Taxes (408)	89,262	106,628	8
<b>Total Other Operating Expenses</b>	<b>159,686</b>	<b>163,431</b>	
<b>Total Operating Expenses</b>	<b>368,912</b>	<b>333,320</b>	
<b>NET OPERATING INCOME</b>	<b>6,352</b>	<b>37,886</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	900	28,569	137,876	4
Commercial	148	15,999	45,385	5
Industrial	5	12,276	16,126	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,053</b>	<b>56,844</b>	<b>199,387</b>	
Private Fire Protection Service (462)	14		6,948	7
Public Fire Protection Service (463)	1		141,403	8
Other Sales to Public Authorities (464)	25	6,731	14,774	9
Sales to Irrigation Customers (465)	16	2,552	3,909	10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,109</b>	<b>66,127</b>	<b>366,421</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)	141,403	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>141,403</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,443	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,443</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	5,643	7
<b>Other (specify):</b>		
WATER HOOKUP	60	8
MISCELLANEOUS OPERATING INCOME	697	9
<b>Total Other Water Revenues (474)</b>	<b>6,400</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)	73,073	67,323	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	13,472	14,545	3
Chemicals (630)	5,833	5,860	4
Supplies and Expenses (640)	20,597	21,088	5
Repairs of Water Plant (650)	24,779	1,159	6
Transportation Expenses (660)	715	152	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>138,469</b>	<b>110,127</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	20,610	17,591	8
Office Supplies and Expenses (681)	3,253	3,691	9
Outside Services Employed (682)	4,207	3,750	10
Insurance Expense (684)	6,143	6,469	11
Employees Pensions and Benefits (686)	36,544	28,261	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)		0	14
Uncollectible Accounts (690)		0	15
<b>Total General Operating Expenses</b>	<b>70,757</b>	<b>59,762</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>209,226</b>	<b>169,889</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	AUTHORIZED BY CITY COUNCIL	100,000	100,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	ALLOCATED TO SEWER	18,195	0	2
<b>Net property tax equivalent</b>		<b>81,805</b>	<b>100,000</b>	
Social Security	BASED ON WAGES	7,167	6,298	3
PSC Remainder Assessment	INVOICES RECEIVED FROM PSC	290	330	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>89,262</b>	<b>106,628</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			Waushara				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.196520				3
County tax rate	mills		6.211980				4
Local tax rate	mills		9.070694				5
School tax rate	mills		7.906872				6
Voc. school tax rate	mills		1.875248				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>25.261314</b>				<b>10</b>
Less: state credit	mills		1.152395				11
<b>Net tax rate</b>	mills		<b>24.108919</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.070694</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.782120</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>18.852814</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.261314</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.746312</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.108919</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.992768</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>7,029,847</b>	7,029,847				22
Materials & Supplies	\$	<b>35,791</b>	35,791				23
<b>Subtotal</b>	\$	<b>7,065,638</b>	<b>7,065,638</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>70,000</b>	70,000				25
<b>Taxable Assets</b>	\$	<b>6,995,638</b>	<b>6,995,638</b>				<b>26</b>
Assessment Ratio	dec.		0.893600				27
<b>Assessed Value</b>	\$	<b>6,251,302</b>	<b>6,251,302</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.992768</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>112,478</b>	<b>112,478</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	100,000					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>100,000</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)	7,000		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)	32,098		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>39,098</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	78,878		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	18,349		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	60,853	17,825	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>158,080</b>	<b>17,825</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	14,364		23
<b>Total Water Treatment Plant</b>	<b>14,364</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			7,000	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)			32,098	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>39,098</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			78,878	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			18,349	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			78,678	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>175,905</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			14,364	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>14,364</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)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	187,322		26
Transmission and Distribution Mains (343)	1,758,370	65,045	27
Fire Mains (344)	0		28
Services (345)	311,254	4,456	29
Meters (346)	216,283	4,113	30
Hydrants (348)	145,145	5,029	31
Other Transmission and Distribution Plant (349)	18,027		32
<b>Total Transmission and Distribution Plant</b>	<b>2,636,401</b>	<b>78,643</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	7,000		33
Structures and Improvements (371)	112,641		34
Office Furniture and Equipment (372)	19,845		35
Computer Equipment (372.1)	24,047		36
Transportation Equipment (373)	15,007		37
Other General Equipment (379)	10,237	500	38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>188,777</b>	<b>500</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,036,720</b>	<b>96,968</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>3,036,720</b>	<b>96,968</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)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			187,322 26
Transmission and Distribution Mains (343)			1,823,415 27
Fire Mains (344)			0 28
Services (345)			315,710 29
Meters (346)	125		220,271 30
Hydrants (348)			150,174 31
Other Transmission and Distribution Plant (349)			18,027 32
<b>Total Transmission and Distribution Plant</b>	<b>125</b>	<b>0</b>	<b>2,714,919</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			7,000 33
Structures and Improvements (371)			112,641 34
Office Furniture and Equipment (372)			19,845 35
Computer Equipment (372.1)			24,047 36
Transportation Equipment (373)			15,007 37
Other General Equipment (379)			10,737 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>189,277</b>
<b>Total utility plant in service directly assignable</b>	<b>125</b>	<b>0</b>	<b>3,133,563</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>125</b>	<b>0</b>	<b>3,133,563</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	52,926		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>52,926</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	128,362		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	40,231		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	96,733		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>265,326</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)	23,685		23
<b>Total Water Treatment Plant</b>	<b>23,685</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			52,926 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>52,926</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			128,362 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			40,231 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			96,733 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>265,326</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			23,685 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>23,685</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)	308,874		26
Transmission and Distribution Mains (343)	2,371,990		27
Fire Mains (344)	0		28
Services (345)	511,258	2,000	29
Meters (346)	0		30
Hydrants (348)	239,329		31
Other Transmission and Distribution Plant (349)	31,949		32
<b>Total Transmission and Distribution Plant</b>	<b>3,463,400</b>	<b>2,000</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	170,910		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	16,880		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>187,790</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,993,127</b>	<b>2,000</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>3,993,127</b>	<b>2,000</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)			308,874 26
Transmission and Distribution Mains (343)			2,371,990 27
Fire Mains (344)			0 28
Services (345)			513,258 29
Meters (346)			0 30
Hydrants (348)			239,329 31
Other Transmission and Distribution Plant (349)			31,949 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>3,465,400</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			170,910 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			16,880 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>187,790</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>3,995,127</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>3,995,127</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			7,292	7,292	1
February			7,296	7,296	2
March			6,478	6,478	3
April			6,502	6,502	4
May			7,229	7,229	5
June			7,825	7,825	6
July			9,601	9,601	7
August			8,584	8,584	8
September			6,912	6,912	9
October			7,440	7,440	10
November			6,011	6,011	11
December			4,966	4,966	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>86,136</b>	<b>86,136</b>	
Less: Water sold				66,127	13
Volume pumped but not sold				20,009	14
Volume sold as a percent of volume pumped				77%	15
Volume used for water production, water quality and system maintenance				1,362	16
Volume related to equipment/system malfunction				13,702	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				15,064	19
Volume pumped but unaccounted for				4,945	20
Percent of water lost				6%	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.)				525	24
Date of maximum: 7/12/2006					25
Cause of maximum:					26
Flushing and water leaks					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				100	27
Date of minimum: 12/17/2006					28
Total KWH used for pumping for the year				118,100	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)	
655 WEST RIVER STREET	1	49	10	864,000	Yes	<b>1</b>
190 NORTH OAKRIDGE	2	185	12	756,000	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 1	WELL 2		1
Location	655 WEST RIVER STREET	190 NORTH OAKRIDGE		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	AMERICAN TURBINE	AMERICAN TURBINE		5
Year Installed	1986	2006		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	625	650		8
Pump Motor or Standby Engine Mfr	NEWMAN	US MOTORS		10
Year Installed	1986	1995		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	75	50		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
Year Installed				23
Type				24
Horsepower				25
				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	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1995		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	166		6
Total capacity in gallons (actual)	250,000		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.)	1.6200		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	34,886	0	0	0	<b>34,886</b>	<b>1</b>
M	D	8.000	31,252	30	0	0	<b>31,282</b>	<b>2</b>
M	D	10.000	14,140	0	0	0	<b>14,140</b>	<b>3</b>
M	D	12.000	4,930	0	0	0	<b>4,930</b>	<b>4</b>
<b>Total Within Municipality</b>			<b>85,208</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>85,238</b>	
M	D	8.000	1,800	0	0	0	<b>1,800</b>	<b>5</b>
M	D	12.000	2,600	0	0	0	<b>2,600</b>	<b>6</b>
<b>Total Outside of Municipality</b>			<b>4,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,400</b>	
<b>Total Utility</b>			<b>89,608</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>89,638</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	1.000	695	1	0	0	696	69	1
M	1.250	88	0	0	0	88	7	2
M	1.500	22	0	0	0	22	2	3
M	2.000	66	0	0	0	66	19	4
M	4.000	14	0	0	0	14	0	5
M	6.000	6	0	0	0	6	1	6
M	8.000	6	1	0	0	7	1	7
M	10.000	1	0	0	0	1	0	8
<b>Total Utility</b>		<b>898</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>900</b>	<b>99</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	904	12	0	0	<b>916</b>	156	1
1.000	97	0	1	(13)	<b>83</b>	3	2
1.500	21	0	0	0	<b>21</b>	3	3
2.000	13	2	0	0	<b>15</b>	0	4
2.500	0	0	0	0	<b>0</b>	0	5
3.000	2	0	0	0	<b>2</b>	0	6
4.000	1	0	0	0	<b>1</b>	0	7
<b>Total:</b>	<b>1,038</b>	<b>14</b>	<b>1</b>	<b>(13)</b>	<b>1,038</b>	<b>162</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	705	98	1	13	0	99	<b>916</b>	1
1.000	7	22	2	6	0	46	<b>83</b>	2
1.500	4	10	1	1	0	5	<b>21</b>	3
2.000	1	4	1	4	0	5	<b>15</b>	4
2.500	0	0	0	0	0	0	<b>0</b>	5
3.000	0	1	0	1	0	0	<b>2</b>	6
4.000	0	0	0	1	0	0	<b>1</b>	7
<b>Total:</b>	<b>717</b>	<b>135</b>	<b>5</b>	<b>26</b>	<b>0</b>	<b>155</b>	<b>1,038</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

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

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

Number of hydrants operated during year:	169
Number of distribution system valves end of year:	249
Number of distribution valves operated during year:	249

## 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.

Based on the ratio of Utility owned accumulated depreciation to utility owned plant multiplied by the net investment in meters the water utility charged the sewer utility \$5,643.

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

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

Account 650 - There was a line break in March for \$1,074, the pump for well number one was repaired at a cost of \$8,805, a meter was repaired at a cost of \$1,729 and there was a water main break in December which cost \$12,276. The remaining balance is for various small items.

### 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.

The City Council authorized a tax equivalent of \$100,000 for the year ended December 31, 2006.

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

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

Account 325 - The Utility rebuilt the pump for well #2.

### Water Mains (Page W-17)

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

The Utility did not finance the additions, they were paid for by operating funds.

### Water Services (Page W-18)

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

The Utility charged the customer for the service and it is reflected on the contributed plant schedule.

### Meters (Page W-19)

Explain all reported adjustments.

The Utility misreported the number of 1" meters in stock at December 31, 2005 as 53 and it should have been 40 therefore an adjustment of (13) is being made.

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

Meters 1" and smaller are tested within every 10 years and are replaced every 20 years. The testing is not consistent each year however it does fluctuate in order to ensure the testing schedule is met.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-19)

**If 2-inch or greater meters are reported as residential, please explain.**

One 2" meter is used at a multi-family property and is therefore classified as residential.

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

Station meters are tested every two years.

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