



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: WAUPACA WATER UTILITY

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Principal Office: 111 S MAIN STREET  
WAUPACA, WI 54981

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For the Year Ended: DECEMBER 31, 2007

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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.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** WAUPACA WATER UTILITY

**Utility Address:** 111 S MAIN STREET  
WAUPACA, WI 54981

**When was utility organized?** 7/11/1897

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** HENRY VELEKER

**Title:** CITY CLERK

**Office Address:**

111 S MAIN STREET  
WAUPACA, WI 54981

**Telephone:** (715) 258 - 4411

**Fax Number:** (715) 258 - 4418

**E-mail Address:**

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

**Name:** ADAM J. WALDERA

**Title:** MANAGER

**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP

101 WEST 29TH STREET  
P.O. BOX 0840  
MARSHFIELD, WI 54449-0840

**Telephone:** (715) 387 - 1131 EXT 227

**Fax Number:** (715) 384 - 3463

**E-mail Address:** awaldera@habco.com

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

**Name:** PAUL HAGEN

**Title:** CHAIRPERSON

**Office Address:**

111 S MAIN STREET  
WAUPACA, WI 54981

**Telephone:** (715) 258 - 4423

**Fax Number:** (715) 258 - 4418

**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:** MIKE FOTH

**Title:** PARTNER

**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP  
101 WEST 29TH STREET  
P.O. BOX 0840  
MARSHFIELD, WI 54449-0840

**Telephone:** (715) 387 - 1131 EXT 225

**Fax Number:** (715) 384 - 3463

**E-mail Address:** mfoth@habco.com

**Date of most recent audit report:** 4/6/2007

**Period covered by most recent audit:** 1/1/06 - 12/31/06

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

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**Name:** MARK NOLLENBERG

**Title:** UTILITY SUPERINTENDENT

**Office Address:**  
111 S MAIN STREET  
WAUPACA, WI 54981

**Telephone:** (715) 258 - 4423 EXT

**Fax Number:** (715) 256 - 3669

**E-mail Address:**

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**Name of utility commission/committee:** CITY OF WAUPACA PUBLIC WORKS COMMITTEE

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

- MR STEVE HACKETT, MEMBER
- MR PAUL HAGEN, CHAIRPERSON
- MR MIKE HALPIN, MEMBER
- MR RICH LOWE, MEMBER
- MS YOLANDA PERRY, MEMBER

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**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,109,145	1,109,647	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	562,537	752,678	2
Depreciation Expense (403)	229,382	189,106	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	190,345	188,115	5
<b>Total Operating Expenses</b>	<b>982,264</b>	<b>1,129,899</b>	
<b>Net Operating Income</b>	<b>126,881</b>	<b>(20,252)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>126,881</b>	<b>(20,252)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	85,073	93,533	10
Miscellaneous Nonoperating Income (421)	124,686	9,000	11
<b>Total Other Income</b>	<b>209,759</b>	<b>102,533</b>	
<b>Total Income</b>	<b>336,640</b>	<b>82,281</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(6,600)	(6,600)	12
Other Income Deductions (426)	16,865	16,518	13
<b>Total Miscellaneous Income Deductions</b>	<b>10,265</b>	<b>9,918</b>	
<b>Income Before Interest Charges</b>	<b>326,375</b>	<b>72,363</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	7,611	8,219	14
Amortization of Debt Discount and Expense (428)	1,233	751	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	2,621	4,518	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>11,465</b>	<b>13,488</b>	
<b>Net Income</b>	<b>314,910</b>	<b>58,875</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,821,466	4,770,267	20
Balance Transferred from Income (433)	314,910	58,875	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	7,676	7,676	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>5,128,700</b>	<b>4,821,466</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 Income from Nonutility Operations, Account 417.

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	1,109,145		1,109,145	1
<b>Total (Acct. 400):</b>	<b>1,109,145</b>	<b>0</b>	<b>1,109,145</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	562,537		562,537	2
<b>Total (Acct. 401-402):</b>	<b>562,537</b>	<b>0</b>	<b>562,537</b>	
<b>Depreciation Expense (403):</b>				
Derived	229,382		229,382	3
<b>Total (Acct. 403):</b>	<b>229,382</b>	<b>0</b>	<b>229,382</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	190,345		190,345	5
<b>Total (Acct. 408):</b>	<b>190,345</b>	<b>0</b>	<b>190,345</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>126,881</b>	<b>0</b>	<b>126,881</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>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INVESTMENTS, SAVINGS & SPECIAL ASSESSMENTS	85,073	0	85,073 11
<b>Total (Acct. 419):</b>	<b>85,073</b>	<b>0</b>	<b>85,073</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	██████████	123,738	123,738 12
WELL 4 SETTLEMENT	948	0	948 13
<b>Total (Acct. 421):</b>	<b>948</b>	<b>123,738</b>	<b>124,686</b>
<b>TOTAL OTHER INCOME:</b>	<b>86,021</b>	<b>123,738</b>	<b>209,759</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(6,600)	██████████	(6,600) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(6,600)</b>	<b>0</b>	<b>(6,600)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	██████████	16,649	16,649 16
W/O UTILITY BILLS - BANKRUPTCY	216	0	216 17
<b>Total (Acct. 426):</b>	<b>216</b>	<b>16,649</b>	<b>16,865</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(6,384)</b>	<b>16,649</b>	<b>10,265</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	7,611	██████████	7,611 18
<b>Total (Acct. 427):</b>	<b>7,611</b>	<b>0</b>	<b>7,611</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION	1,233	██████████	1,233 19
<b>Total (Acct. 428):</b>	<b>1,233</b>	<b>0</b>	<b>1,233</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	██████████	0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	2,621	██████████	2,621 21
<b>Total (Acct. 430):</b>	<b>2,621</b>	<b>0</b>	<b>2,621</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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>11,465</b>	<b>0</b>	<b>11,465</b>
<b>NET INCOME:</b>	<b>207,821</b>	<b>107,089</b>	<b>314,910</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	3,984,206	837,260	4,821,466 24
<b>Total (Acct. 216):</b>	<b>3,984,206</b>	<b>837,260</b>	<b>4,821,466</b>
<b>Balance Transferred from Income (433):</b>			
Derived	207,821	107,089	314,910 25
<b>Total (Acct. 433):</b>	<b>207,821</b>	<b>107,089</b>	<b>314,910</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
INCOME APPROPRIATION	7,676	0	7,676 29
<b>Total (Acct. 439)--Debit:</b>	<b>7,676</b>	<b>0</b>	<b>7,676</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>4,184,351</b>	<b>944,349</b>	<b>5,128,700</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	1,109,145	0	0	0	1,109,145	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,109,145</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,109,145</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	159,650		159,650	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	2,135		2,135	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>161,785</b>	<b>0</b>	<b>161,785</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

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

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	10,441,758	9,913,664	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,008,859	2,762,194	2
<b>Net Utility Plant</b>	<b>7,432,899</b>	<b>7,151,470</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>7,432,899</b>	<b>7,151,470</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	13,563	13,563	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>13,563</b>	<b>13,563</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	9,706	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>13,563</b>	<b>23,269</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,762,339	1,962,588	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	129,627	124,741	15
Other Accounts Receivable (143)	8,988	1,508	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	183,848	13,888	18
Materials and Supplies (151-163)	33,408	33,408	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>2,118,210</b>	<b>2,136,133</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	1,075	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>0</b>	<b>1,075</b>	
<b>Total Assets and Other Debits</b>	<b>9,564,672</b>	<b>9,311,947</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)	3,429,944	3,429,944	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	5,128,700	4,821,466	28
<b>Total Proprietary Capital</b>	<b>8,558,644</b>	<b>8,251,410</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	467,584	506,219	29
Advances from Municipality (223)	51,950	96,950	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>519,534</b>	<b>603,169</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	11,747	91,509	33
Payables to Municipality (233)	143,257	32,329	34
Customer Deposits (235)			35
Taxes Accrued (236)	179,060	178,799	36
Interest Accrued (237)	1,754	2,306	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	491	236	41
<b>Total Current and Accrued Liabilities</b>	<b>336,309</b>	<b>305,179</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	105,600	112,200	44
<b>Total Deferred Credits</b>	<b>105,600</b>	<b>112,200</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)	44,585	39,989	47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>44,585</b>	<b>39,989</b>	
<b>Total Liabilities and Other Credits</b>	<b>9,564,672</b>	<b>9,311,947</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	9,913,664	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 (101.1)	9,327,021	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,082,096	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)	32,641				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
<b>Total Utility Plant</b>	<b>10,441,758</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 (111.1)	2,809,428	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	199,431	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>3,008,859</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>7,432,899</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. 111.1)**

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	2,579,412				<b>2,579,412</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	229,382				<b>229,382</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	11,266				<b>11,266</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<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>240,648</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>240,648</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	10,632				<b>10,632</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>10,632</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,632</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,809,428</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,809,428</b>	<b>26</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	182,782				<b>182,782</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	16,649				<b>16,649</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	0				<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>16,649</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,649</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	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</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 (111.1)</b>	<b>199,431</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>199,431</b>	<b>26</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>					
LAND	13,563			13,563	2
<b>Total Nonutility Property (121)</b>	<b>13,563</b>	<b>0</b>	<b>0</b>	<b>13,563</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>13,563</b>	<b>0</b>	<b>0</b>	<b>13,563</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 (151)					0	0
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	33,408	33,408
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
<b>Total Materials and Supplies</b>	<b>33,408</b>	<b>33,408</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>				
1998 GO NOTE	1,075	428	0	1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

**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	3,429,944	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>3,429,944</u></u>	

**BONDS (ACCTS. 221 AND 222)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SAFE DRINKING WATER FUND REVENUE BON	03/01/1999	05/01/2018	1.58%	467,584	1
<b>Total Bonds (Account 221):</b>				<b>467,584</b>	
Total Reacquired Bonds (Account 222)				0	2

**Net amount of bonds outstanding December 31: 467,584**

**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>					
1998 G.O. Promissory Note	10/01/1998	04/01/2008	4.25%	51,950	1
<b>Total for Account 223</b>				<b>51,950</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	178,799	1
<b>Accruals:</b>		
Charged water department expense	190,345	2
Charged electric department expense		3
Charged sewer department expense	3,679	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>194,024</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	178,800	6
Social Security taxes	14,331	7
PSC Remainder Assessment	632	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>193,763</b>	
<b>Balance end of year</b>	<b>179,060</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>					
SAFE DRINKING WATER REVENUE BOND	1,336	7,611	7,713	1,234	1
<b>Subtotal</b>	<b>1,336</b>	<b>7,611</b>	<b>7,713</b>	<b>1,234</b>	
<b>Advances from Municipality (223)</b>					
1995 STATE TRUST FUND	0			0	2
1995 G.O. Promissory Notes	0			0	3
1998 G.O. Promissory Note	970	2,621	3,071	520	4
<b>Subtotal</b>	<b>970</b>	<b>2,621</b>	<b>3,071</b>	<b>520</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>2,306</b>	<b>10,232</b>	<b>10,784</b>	<b>1,754</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>	0	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	0	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	0	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	0	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	0	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	0	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	0	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	0	
<b>Customer Accounts Receivable (142):</b>		
Water	129,627	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	129,627	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
SPECIAL ASSESSMENTS	7,279	15

### 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 Accounts Receivable (143):</b>		
MISCELLANEOUS	1,709	16
<b>Total (Acct. 143):</b>	<b>8,988</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM TIF #8	170,000	17
DUE FROM SEWER UTILITY	13,848	18
<b>Total (Acct. 145):</b>	<b>183,848</b>	
<b>Prepayments (165):</b>		
NONE		19
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		21
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		22
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		23
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		24
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
ALLOCATED EXPENSES DUE TO CITY	24,959	25
ADVANCE FROM SEWER FOR PROJECTS	118,298	26
<b>Total (Acct. 233):</b>	<b>143,257</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	105,600	27
NONE		28
<b>Total (Acct. 253):</b>	<b>105,600</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 (101.1)	9,032,480	0	0	0	9,032,480	1
Materials and Supplies	33,408	0	0	0	33,408	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,694,420	0	0	0	2,694,420	4
Customer Advances for Construction					0	5
Regulatory Liability	108,900	0	0	0	108,900	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>6,262,568</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,262,568</b>	
Net Operating Income	126,881	0	0	0	126,881	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.03%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.03%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	112,200	0	0	0	<b>112,200</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	6,600	0	0	0	<b>6,600</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>105,600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>105,600</b>	

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## FINANCIAL SECTION FOOTNOTES

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

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

- Account 233 - amount due to sewer for work done on 9th street project
  - Account 233 - Wages and expenses paid by city for utility
  - Account 145 - joint costs (meter, taxes, etc) allocated to sewer utility
  - Account 145 - advance to TIF for future project
-

**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)	1,068,478	1,073,701	1
<b>Total Sales of Water</b>	<b>1,068,478</b>	<b>1,073,701</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	2,190	2,367	2
Miscellaneous Service Revenues (471)	12,180	11,301	3
Rents from Water Property (472)	19,718	15,307	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	6,579	6,971	6
<b>Total Other Operating Revenues</b>	<b>40,667</b>	<b>35,946</b>	
<b>Total Operating Revenues</b>	<b>1,109,145</b>	<b>1,109,647</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	22,320	20,307	7
Pumping Expenses (620-633)	158,727	158,984	8
Water Treatment Expenses (640-652)	38,201	37,892	9
Transmission and Distribution Expenses (660-678)	148,267	318,420	10
Customer Accounts Expenses (901-905)	36,916	29,893	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	158,106	187,182	13
<b>Total Operation and Maintenance Expenses</b>	<b>562,537</b>	<b>752,678</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	229,382	189,106	14
Amortization Expense (404-407)		0	15
Taxes (408)	190,345	188,115	16
<b>Total Other Operating Expenses</b>	<b>419,727</b>	<b>377,221</b>	
<b>Total Operating Expenses</b>	<b>982,264</b>	<b>1,129,899</b>	
<b>NET OPERATING INCOME</b>	<b>126,881</b>	<b>(20,252)</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	14	775		2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>14</b>	<b>775</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,089	95,459	293,915	4
Commercial	396	76,326	137,141	5
Industrial	37	510,735	369,485	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,522</b>	<b>682,520</b>	<b>800,541</b>	
Private Fire Protection Service (462)	42		25,910	7
Public Fire Protection Service (463)	3,495		213,768	8
Other Sales to Public Authorities (464)	54	15,535	28,259	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>6,127</b>	<b>698,830</b>	<b>1,068,478</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)	213,768	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>213,768</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,190	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,190</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTIONS	12,180	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>12,180</b>	
<b>Rents from Water Property (472):</b>		
CHARGES TO CELLULINK	19,718	8
<b>Total Rents from Water Property (472)</b>	<b>19,718</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	6,579	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>6,579</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	11,256	14,439	4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	5,414	2,077	10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	5,650	3,791	12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
<b>Total Source of Supply Expenses</b>	<b>22,320</b>	<b>20,307</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	0		14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	116,064	117,469	17
Pumping Labor and Expenses (624)	13,631	11,839	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	17,811	18,021	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	413	236	23
Maintenance of Power Production Equipment (632)	916	3,745	24
Maintenance of Pumping Equipment (633)	9,892	7,674	25
<b>Total Pumping Expenses</b>	<b>158,727</b>	<b>158,984</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0		26
Chemicals (641)	19,419	18,935	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	14,075	15,054	<b>28</b>
Miscellaneous Expenses (643)		0	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)		0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	4,707	3,903	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>38,201</b>	<b>37,892</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)		0	<b>34</b>
Storage Facilities Expenses (661)	15,327	10,455	<b>35</b>
Transmission and Distribution Lines Expenses (662)	10,060	6,678	<b>36</b>
Meter Expenses (663)	24,951	21,663	<b>37</b>
Customer Installations Expenses (664)	4,795	3,247	<b>38</b>
Miscellaneous Expenses (665)	8,765	8,441	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)		192,565	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	19,207	12,896	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	19,287	36,361	<b>46</b>
Maintenance of Meters (676)	7,906	15,881	<b>47</b>
Maintenance of Hydrants (677)	37,969	10,233	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>148,267</b>	<b>318,420</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	3,221	3,110	<b>51</b>
Customer Records and Collection Expenses (903)	33,695	26,783	<b>52</b>
Uncollectible Accounts (904)		0	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	54
<b>Total Customer Accounts Expenses</b>	<b>36,916</b>	<b>29,893</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	48,113	62,004	56
Office Supplies and Expenses (921)	7,837	7,935	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	10,555	15,753	59
Property Insurance (924)	9,037	13,714	60
Injuries and Damages (925)		0	61
Employee Pensions and Benefits (926)	66,104	67,762	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	8,950	12,091	65
Rents (931)	7,510	7,923	66
Maintenance of General Plant (932)		0	67
<b>Total Administrative and General Expenses</b>	<b>158,106</b>	<b>187,182</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>562,537</b>	<b>752,678</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		179,061	178,799	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,679	3,570	2
<b>Net property tax equivalent</b>		<b>175,382</b>	<b>175,229</b>	
Social Security		14,331	12,105	3
PSC Remainder Assessment		632	781	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>190,345</b>	<b>188,115</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			Waupaca				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.182920				3
County tax rate	mills		5.813260				4
Local tax rate	mills		9.750160				5
School tax rate	mills		8.887760				6
Voc. school tax rate	mills		1.799570				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>26.433670</b>				<b>10</b>
Less: state credit	mills		1.337670				11
<b>Net tax rate</b>	mills		<b>25.096000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.750160</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.687330</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>20.437490</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.433670</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.773161</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>25.096000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.403255</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>9,913,664</b>	9,913,664				22
Materials & Supplies	\$	<b>33,408</b>	33,408				23
<b>Subtotal</b>	\$	<b>9,947,072</b>	<b>9,947,072</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>9,947,072</b>	<b>9,947,072</b>				<b>26</b>
Assessment Ratio	dec.		0.927750				27
<b>Assessed Value</b>	\$	<b>9,228,396</b>	<b>9,228,396</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.403255</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>179,061</b>	<b>179,061</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	117,647					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>179,061</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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	20,214		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)	644,421	60,988	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	320,556	8,580	10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>985,191</b>	<b>69,568</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	567,782		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	222,808	12,061	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	324,987		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	24,884		20
<b>Total Pumping Plant</b>	<b>1,140,461</b>	<b>12,061</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	2,000		22
Water Treatment Equipment (332)	78,396		23
<b>Total Water Treatment Plant</b>	<b>80,396</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)			20,214	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)		(1)	705,408	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			329,136	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>(1)</b>	<b>1,054,758</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		1	567,783	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			234,869	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			324,987	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			24,884	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>1</b>	<b>1,152,523</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			2,000	22
Water Treatment Equipment (332)			78,396	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>80,396</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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	4,138		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	901,606		26
Transmission and Distribution Mains (343)	4,112,701	334,056	27
Fire Mains (344)	0		28
Services (345)	511,096	35,885	29
Meters (346)	408,786	1,812	30
Hydrants (348)	278,611	18,040	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>6,216,938</b>	<b>389,793</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	1,500		33
Structures and Improvements (390)	105,677		34
Office Furniture and Equipment (391)	6,599	2,172	35
Computer Equipment (391.1)	18,751	99,048	36
Transportation Equipment (392)	113,002	27,072	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	57,609		39
Laboratory Equipment (395)	5,793		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	6,022		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>314,953</b>	<b>128,292</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,737,939</b>	<b>599,714</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>8,737,939</b>	<b>599,714</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)			4,138 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			901,606 26
Transmission and Distribution Mains (343)	8,172		4,438,585 27
Fire Mains (344)			0 28
Services (345)	2,160		544,821 29
Meters (346)			410,598 30
Hydrants (348)	300		296,351 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>10,632</b>	<b>0</b>	<b>6,596,099</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			1,500 33
Structures and Improvements (390)			105,677 34
Office Furniture and Equipment (391)			8,771 35
Computer Equipment (391.1)			117,799 36
Transportation Equipment (392)			140,074 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			57,609 39
Laboratory Equipment (395)			5,793 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			6,022 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>443,245</b>
<b>Total utility plant in service directly assignable</b>	<b>10,632</b>	<b>0</b>	<b>9,327,021</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>10,632</b>	<b>0</b>	<b>9,327,021</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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	891,322		27
Fire Mains (344)	0		28
Services (345)	123,544		29
Meters (346)	0		30
Hydrants (348)	67,230		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,082,096</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,082,096</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,082,096</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)			0 26
Transmission and Distribution Mains (343)			891,322 27
Fire Mains (344)			0 28
Services (345)			123,544 29
Meters (346)			0 30
Hydrants (348)			67,230 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,082,096</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,082,096</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,082,096</b>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	385,891	2.94%	32,472	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	106,367	1.77%	5,750	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>492,258</b>		<b>38,222</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	263,009	3.20%	18,169	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	45,133	4.40%	10,069	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	266,771	4.40%	14,299	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	23,551	4.40%	1,095	15
<b>Total Pumping Plant</b>	<b>598,464</b>		<b>43,632</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	2,000	3.20%		16
Water Treatment Equipment (332)	78,396	6.00%		17
<b>Total Water Treatment Plant</b>	<b>80,396</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	403,955	1.90%	17,131	19
Transmission and Distribution Mains (343)	421,202	1.30%	55,584	20
Fire Mains (344)	0			21
Services (345)	137,136	2.90%	15,311	22
Meters (346)	179,111	5.50%	22,532	23
Hydrants (348)	37,011	2.20%	6,325	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					418,363	4
315					0	5
316					112,117	6
317					0	7
	0	0	0	0	530,480	
321					281,178	8
322					0	9
323					55,202	10
324					0	11
325					281,070	12
326					0	13
327					0	14
328					24,646	15
	0	0	0	0	642,096	
331					2,000	16
332					78,396	17
	0	0	0	0	80,396	
341					0	18
342					421,086	19
343	8,172				468,614	20
344					0	21
345	2,160				150,287	22
346					201,643	23
348	300				43,036	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,178,415</b>		<b>116,883</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	34,982	2.90%	3,065	26
Office Furniture and Equipment (391)	6,599	5.80%	446	27
Computer Equipment (391.1)	18,750	26.70%	18,229	28
Transportation Equipment (392)	113,002	13.30%	16,830	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	44,731	5.80%	3,341	31
Laboratory Equipment (395)	5,793	5.80%		32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	6,022	15.00%		34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>229,879</b>		<b>41,911</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,579,412</b>		<b>240,648</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>2,579,412</b>		<b>240,648</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>10,632</u>	0	0	0	<u>1,284,666</u>
390					38,047 26
391					7,045 27
391.1					36,979 28
392					129,832 29
393					0 30
394					48,072 31
395					5,793 32
396					0 33
397					6,022 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	271,790
	<u>10,632</u>	0	0	0	<u>2,809,428</u>
					0 38
	<u>10,632</u>	0	0	0	<u>2,809,428</u>

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>SOURCE OF SUPPLY PLANT</b>			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>
<b>PUMPING PLANT</b>			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	124,953	1.30%	11,588
Fire Mains (344)	0		21
Services (345)	44,665	2.90%	3,582
Meters (346)	0		23
Hydrants (348)	13,164	2.20%	1,479

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					136,541 20
344					0 21
345					48,247 22
346					0 23
348					14,643 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>182,782</b>		<b>16,649</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>182,782</b>		<b>16,649</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>182,782</b>		<b>16,649</b>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	199,431
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	199,431
					0 38
	0	0	0	0	199,431

## 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			52,318	<b>52,318</b>	1
February			61,651	<b>61,651</b>	2
March			69,854	<b>69,854</b>	3
April			58,128	<b>58,128</b>	4
May			70,262	<b>70,262</b>	5
June			73,741	<b>73,741</b>	6
July			73,967	<b>73,967</b>	7
August			76,483	<b>76,483</b>	8
September			68,616	<b>68,616</b>	9
October			69,564	<b>69,564</b>	10
November			61,083	<b>61,083</b>	11
December			58,809	<b>58,809</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>794,476</b>	<b>794,476</b>	
Less: Water sold				698,830	13
Volume pumped but not sold				<b>95,646</b>	14
Volume sold as a percent of volume pumped				<b>88%</b>	15
Volume used for water production, water quality and system maintenance				1,883	16
Volume related to equipment/system malfunction				6,237	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>8,120</b>	19
Volume pumped but unaccounted for				<b>87,526</b>	20
Percent of water lost				<b>11%</b>	21
If more than 15%, indicate causes:					22
If more than 15%, 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.)				3,383	24
Date of maximum: 7/23/2007					25
Cause of maximum:					26
Warm weather - irrigation use					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,119	27
Date of minimum: 4/6/2007					28
Total KWH used for pumping for the year				1,039,219	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
SOUTH WASHINGTON ST (DEEPWELL)	2	45	8	384,000	Yes	<b>1</b>
BERLIN STREET (DEEPWELL)	3	68	10	482,000	Yes	<b>2</b>
MATHESON STREET (DEEPWELL)	4	88	8	504,000	Yes	<b>3</b>
CTH E (DEEPWELL)	5	84	14	1,368,000	Yes	<b>4</b>
CTH E (DEEPWELL)	6	75	14	1,140,000	Yes	<b>5</b>
SWAN PARK	7	74	8	183,000	Yes	<b>6</b>
SWAN PARK	8	69	8	216,000	Yes	<b>7</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	NO 2	NO 3	NO 4	1
Location	SOUTH WASHINGTON	BERLIN ST	MATHESON	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1995	1962	1968	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	435	670	700	8
Pump Motor or Standby Engine Mfr	LAYNE	US	KOHLER	9 10
Year Installed	1951	1998	2006	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	50	75	195	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NO 5	NO 6	NO 7	14
Location	COUNTY TRUNK E	COUNTY TRUNK E	SWAN PARK	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	MUNICIPAL WELL	18
Year Installed	1970	1983	1999	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,900	950	510	21
Pump Motor or Standby Engine Mfr	KOHLER	CUMMINS	KOHLER	22 23
Year Installed	2002	2003	1999	24
Type	DIESEL	DIESEL	DIESEL	25
Horsepower	415	252	202	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NO 8			1
Location	SWAN PARK			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	MUNICIPAL WELL			5
Year Installed	1999			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	600			8
Pump Motor or Standby Engine Mfr	KOHLER			10
Year Installed	1999			11
Type	DIESEL			12
Horsepower	202			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	MT TOM	MT TOM 2	SHAMBEAU HILL	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	ET	3
Year constructed	1994	1973	1973	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	110	55	110	6
Total capacity in gallons (actual)	300,000	750,000	750,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	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	1.500	124	0	0	285	409	1
M	D	2.000	604	0	0	1,054	1,658	2
M	D	3.000	15,934	0	0	(15,569)	365	3
A	D	4.000	1,736	0	0	0	1,736	4
M	D	4.000	33,441	0	1,362	(1,019)	31,060	5
A	D	6.000	1,855	0	0	0	1,855	6
M	D	6.000	69,013	1,489	0	4,834	75,336	7
M	D	8.000	58,228	2,111	0	5,250	65,589	8
M	D	10.000	47,838	4,260	0	(1,352)	50,746	9
M	D	12.000	37,372	375	0	3,448	41,195	10
M	D	14.000	3,355	0	0	0	3,355	11
M	D	16.000	7,571	0	0	3,744	11,315	12
M	D	20.000	1,730	0	0	0	1,730	13
<b>Total Within Municipality</b>			<b>278,801</b>	<b>8,235</b>	<b>1,362</b>	<b>675</b>	<b>286,349</b>	
M	D	20.000	9,925	0	0	0	9,925	14
<b>Total Outside of Municipality</b>			<b>9,925</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,925</b>	
<b>Total Utility</b>			<b>288,726</b>	<b>8,235</b>	<b>1,362</b>	<b>675</b>	<b>296,274</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	1,728	6	36	0	1,698	6	1
M	1.000	296	27	0	0	323	2	2
M	1.250	10	0	0	0	10		3
M	1.500	53	0	0	0	53		4
M	2.000	38	0	0	0	38		5
M	4.000	11	0	0	0	11		6
P	4.000	3	0	0	0	3		7
M	6.000	7	2	0	0	9		8
P	6.000	3	0	0	0	3		9
M	8.000	28	1	0	0	29		10
M	12.000	1	0	0	0	1		11
<b>Total Utility</b>		<b>2,178</b>	<b>36</b>	<b>36</b>	<b>0</b>	<b>2,178</b>	<b>8</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	2,479	65	0	47	2,591	952	1
1.000	83	0	0	0	83	36	2
1.500	25	2	0	1	28	7	3
2.000	32	0	0	0	32	6	4
3.000	10	0	0	0	10	5	5
4.000	5	0	0	0	5	3	6
6.000	4	1	0	1	6	6	7
10.000	1	0	0	0	1	1	8
<b>Total:</b>	<b>2,639</b>	<b>68</b>	<b>0</b>	<b>49</b>	<b>2,756</b>	<b>1,016</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	2,130	312	12	27	0	110	2,591	1
1.000	5	58	5	9	0	6	83	2
1.500	1	13	5	5	0	4	28	3
2.000	0	17	4	9	0	2	32	4
3.000	0	3	4	3	0	0	10	5
4.000	0	1	2	1	0	1	5	6
6.000	0	0	6	0	0	0	6	7
10.000	0	0	1	0	0	0	1	8
<b>Total:</b>	<b>2,136</b>	<b>404</b>	<b>39</b>	<b>54</b>	<b>0</b>	<b>123</b>	<b>2,756</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	405	24	2		427	2
<b>Total Fire Hydrants</b>	<b>405</b>	<b>24</b>	<b>2</b>	<b>0</b>	<b>427</b>	
<b>Flushing Hydrants</b>						
	48	1	1		48	3
<b>Total Flushing Hydrants</b>	<b>48</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>48</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:	450
Number of distribution system valves end of year:	753
Number of distribution valves operated during year:	73

**WATER OPERATING SECTION FOOTNOTES**

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

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

Admin & General Salaries (920) decreased due to more responsibilities being handled by workers in that department.

Maintenance of Hydrants (677) increased due to repair work required by weather, wear & tear, etc.

Maintenance of Services (675) decreased due to work performed in previous year. Not as many repairs needed in current year.

Maintenance of Distribution Reservoirs and Standpipes (672) decreased due to a major maintenance/up keep project in 2006.

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

If Adjustments for any account are nonzero, please explain.

Rounding to properly agree with utility records

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**Water Mains (Page W-21)**

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

Mains were financed through operations, advances from other funds, some debt, contributions from customers and some special assestments (based on footage)

Explain all reported Adjustments.

Utility performed a review of footage with G.I.S. mapping system

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**Meters (Page W-23)**

Explain all reported adjustments.

Physical count performed by utility

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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