



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: VILLAGE OF HOWARD WATER DEPARTMENT

---

Principal Office: 2456 GLENDALE AVE  
P.O. BOX 12207  
GREEN BAY, WI 54307-2207

---

For the Year Ended: DECEMBER 31, 2006

---

WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-05
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22

## TABLE OF CONTENTS

Schedule Name	Page
<b>WATER OPERATING SECTION</b>	
Meters	W-23
Hydrants and Distribution System Valves	W-24
Water Operating Section Footnotes	W-25

**IDENTIFICATION AND OWNERSHIP**

---

**Exact Utility Name:** VILLAGE OF HOWARD WATER DEPARTMENT

**Utility Address:** 2456 GLENDALE AVE  
P.O. BOX 12207  
GREEN BAY, WI 54307-2207

**When was utility organized?** 1/1/1955

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

---

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

**Name:** MR CHRISTOPHER A. HALTOM CPA  
**Title:** FINANCE DIRECTOR/TREASURER

**Office Address:**

2456 GLENDALE AVE  
P.O. BOX 12207  
GREEN BAY, WI 54307-2207

**Telephone:** (920) 434 - 4640

**Fax Number:** (920) 434 - 4643

**E-mail Address:** chaltom@villageofhoward.com

---

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

**Name:** DAVID L MACCOUX  
**Title:** SHAREHOLDER

**Office Address:** SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305

**Telephone:** (920) 455 - 4114

**Fax Number:** (920) 436 - 7808

**E-mail Address:** dave.maccoux@schencksolutions.com

---

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

**Name:** MS CARLENE FELMER  
**Title:** VILLAGE PRESIDENT

**Office Address:**

2456 GLENDALE AVE  
GREEN BAY, WI 54307

**Telephone:** (920) 434 - 4640

**Fax Number:** (920) 434 - 4643

**E-mail Address:**

---

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

### IDENTIFICATION AND OWNERSHIP

---

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

---

**Name:** DAVID L MACCOUX

**Title:** SHAREHOLDER

**Office Address:** SCHENCK BUSINESS SOLUTIONS  
2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305

**Telephone:** (920) 455 - 4114

**Fax Number:** (920) 436 - 7808

**E-mail Address:** dave.maccoux@schencksolutions.com

**Date of most recent audit report:** 2/1/2006

**Period covered by most recent audit:** YEAR END 12/31/05

---

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

---

**Name:** ROBERT BARTELT

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**  
2456 GLENDALE AVE  
GREEN BAY, WI 54307

**Telephone:** (920) 434 - 4640

**Fax Number:** (920) 434 - 4643

**E-mail Address:**

---

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

---

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

- MR RONALD BREDAL, TRUSTEE
- MR KELLY CROUCH, TRUSTEE
- MS CARLENE FELMER, PRESIDENT
- MS CATHY HUGHES, TRUSTEE
- MR BURT MCINTYRE, TRUSTEE
- MR GEORGE SPEAKER, TRUSTEE
- MR LAWRENCE WEIX, TRUSTEE
- MR JIM WIDIGER, TRUSTEE
- MR ROGER ZIEMER, TRUSTEE

---

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

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? 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:**

---

---

## IDENTIFICATION AND OWNERSHIP

---

**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

---

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,216,780	2,464,971	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	2,243,427	1,345,943	2
Depreciation Expense (403)	243,456	224,475	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	273,019	267,454	5
<b>Total Operating Expenses</b>	<b>2,759,902</b>	<b>1,837,872</b>	
<b>Net Operating Income</b>	<b>456,878</b>	<b>627,099</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>456,878</b>	<b>627,099</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)	133,606	106,408	10
Miscellaneous Nonoperating Income (421)	(699)	1,172,713	11
<b>Total Other Income</b>	<b>132,907</b>	<b>1,279,121</b>	
<b>Total Income</b>	<b>589,785</b>	<b>1,906,220</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(53,960)	(53,960)	12
Other Income Deductions (426)	138,812	139,110	13
<b>Total Miscellaneous Income Deductions</b>	<b>84,852</b>	<b>85,150</b>	
<b>Income Before Interest Charges</b>	<b>504,933</b>	<b>1,821,070</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	185,207	197,284	14
Amortization of Debt Discount and Expense (428)	22,475	22,475	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>207,682</b>	<b>219,759</b>	
<b>Net Income</b>	<b>297,251</b>	<b>1,601,311</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	12,894,844	11,293,533	20
Balance Transferred from Income (433)	297,251	1,601,311	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>13,192,095</b>	<b>12,894,844</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	3,216,780		3,216,780	1
<b>Total (Acct. 400):</b>	<b>3,216,780</b>	<b>0</b>	<b>3,216,780</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	2,243,427		2,243,427	2
<b>Total (Acct. 401-402):</b>	<b>2,243,427</b>	<b>0</b>	<b>2,243,427</b>	
<b>Depreciation Expense (403):</b>				
Derived	243,456		243,456	3
<b>Total (Acct. 403):</b>	<b>243,456</b>	<b>0</b>	<b>243,456</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	273,019		273,019	5
<b>Total (Acct. 408):</b>	<b>273,019</b>	<b>0</b>	<b>273,019</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>456,878</b>	<b>0</b>	<b>456,878</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>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON CASH AND INVESTMENTS	124,610	0	124,610	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 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>			
INTEREST ON SPECIAL ASSESSMENTS	8,996	0	8,996 12
<b>Total (Acct. 419):</b>	<b>133,606</b>	<b>0</b>	<b>133,606</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	██████████	(699)	(699) 13
NONE	0	0	0 14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>(699)</b>	<b>(699)</b>
<b>TOTAL OTHER INCOME:</b>	<b>133,606</b>	<b>(699)</b>	<b>132,907</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(53,960)	██████████	(53,960) 15
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>(53,960)</b>	<b>0</b>	<b>(53,960)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	██████████	138,812	138,812 17
NONE	0	0	0 18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>138,812</b>	<b>138,812</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(53,960)</b>	<b>138,812</b>	<b>84,852</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	185,207	██████████	185,207 19
<b>Total (Acct. 427):</b>	<b>185,207</b>	<b>0</b>	<b>185,207</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DBET DISCOUNT AND EXPENSES	22,475	██████████	22,475 20
<b>Total (Acct. 428):</b>	<b>22,475</b>	<b>0</b>	<b>22,475</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	██████████	0 21
<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 22
<b>Total (Acct. 430):</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>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 23
<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 24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>207,682</b>	<b>0</b>	<b>207,682</b>
<b>NET INCOME:</b>	<b>436,762</b>	<b>(139,511)</b>	<b>297,251</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	4,838,412	8,056,432	12,894,844 25
<b>Total (Acct. 216):</b>	<b>4,838,412</b>	<b>8,056,432</b>	<b>12,894,844</b>
<b>Balance Transferred from Income (433):</b>			
Derived	436,762	(139,511)	297,251 26
<b>Total (Acct. 433):</b>	<b>436,762</b>	<b>(139,511)</b>	<b>297,251</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 27
<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 28
<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 29
<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>			
NONE	0	0	0 30
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>5,275,174</b>	<b>7,916,921</b>	<b>13,192,095</b>

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

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

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	3,216,780	0	0	0	<b>3,216,780</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>3,216,780</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,216,780</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	231,784		231,784	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			0	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>231,784</b>	<b>0</b>	<b>231,784</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	5	1
Electric		2
Gas		3
Sewer		4

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	22,589,352	21,647,474	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,598,993	3,197,075	2
<b>Net Utility Plant</b>	<b>18,990,359</b>	<b>18,450,399</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>18,990,359</b>	<b>18,450,399</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	607,546	648,812	8
Special Funds (125-128)	225,000	323,071	9
<b>Total Other Property and Investments</b>	<b>832,546</b>	<b>971,883</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	2,564,759	3,011,286	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)	403,771	389,233	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	59,580	51,328	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>3,028,110</b>	<b>3,451,847</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	181,939	204,414	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>181,939</b>	<b>204,414</b>	
<b>Total Assets and Other Debits</b>	<b>23,032,954</b>	<b>23,078,543</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)	3,833,309	3,833,309	26
Appropriated Earned Surplus (215)	323,071	323,071	27
Unappropriated Earned Surplus (216)	13,192,095	12,894,844	28
<b>Total Proprietary Capital</b>	<b>17,348,475</b>	<b>17,051,224</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	3,995,601	4,323,382	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>3,995,601</b>	<b>4,323,382</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	397,168	362,155	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	259,099	250,714	36
Interest Accrued (237)	74,077	79,379	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	41,215	40,410	41
<b>Total Current and Accrued Liabilities</b>	<b>771,559</b>	<b>732,658</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	917,319	971,279	44
<b>Total Deferred Credits</b>	<b>917,319</b>	<b>971,279</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>23,032,954</b>	<b>23,078,543</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	21,647,474	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)	11,555,126	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	10,118,497	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)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	915,729				9
<b>Total Utility Plant</b>	<b>22,589,352</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)	2,034,151	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,564,842	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>3,598,993</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>18,990,359</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>	1,777,585				<b>1,777,585</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	243,456				<b>243,456</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	26,672				<b>26,672</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>270,128</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>270,128</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	13,562				<b>13,562</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>13,562</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,562</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,034,151</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,034,151</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>	1,419,490				<b>1,419,490</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	138,812				<b>138,812</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	6,540				<b>6,540</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>145,352</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>145,352</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>1,564,842</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,564,842</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>					
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>	<u>0</u>	
<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>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	59,580	51,328	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>59,580</b>	<b>51,328</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>				
2002 REVENUE BONDS	3,404	428	52,759	1
Advance Refunding 1991 Revenue Bonds	970	428	4,446	2
ADVANCE REFUNDING 2001 REVENUE BONDS	815	428	25,044	3
LOSS ON 1998 ADVANCE REFUNDING	10,989	428	50,368	4
LOSS ON ADVANCE REFUNDING	6,297	428	49,322	5
<b>Total</b>			<b>181,939</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				6
<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.

<b>Particulars (a)</b>	<b>Amount (b)</b>	
Balance first of year	3,833,309	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<u><u>3,833,309</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)	
1998 Mortgage Revenue Bonds	08/15/1991	08/01/2011	4.20%	790,601	<b>1</b>
2001 MORTGAGE REVENUE BONDS	06/01/2001	08/01/2014	3.05%	805,000	<b>2</b>
2002 MORTGAGE REVENUE BONDS	07/01/2002	08/01/2022	4.00%	2,400,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>3,995,601</b>	
Total Reacquired Bonds (Account 222)				0	<b>4</b>

**Net amount of bonds outstanding December 31: 3,995,601**

**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)
--	----------------------	----------------------------	----------------------	-------------------------------------

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	250,714	1
<b>Accruals:</b>		
Charged water department expense	273,019	2
Charged electric department expense	0	3
Charged sewer department expense	6,475	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>279,494</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	250,714	6
Social Security taxes	17,731	7
PSC Remainder Assessment	2,664	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>271,109</b>	
<b>Balance end of year</b>	<b>259,099</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>					
1998 MORTGAGE REVENUE BONDS	17,724	39,982	42,537	15,169	1
2001 MORTGAGE REVENUE BONDS	15,763	36,395	37,830	14,328	2
2002 MORTGAGE REVENUE BONDS	45,892	108,830	110,142	44,580	3
<b>Subtotal</b>	<b>79,379</b>	<b>185,207</b>	<b>190,509</b>	<b>74,077</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
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>79,379</b>	<b>185,207</b>	<b>190,509</b>	<b>74,077</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	607,546	2
<b>Total (Acct. 124):</b>	<b>607,546</b>	
<b>Sinking Funds (125):</b>		
BOND REDEMPTION ACCOUNT	225,000	3
<b>Total (Acct. 125):</b>	<b>225,000</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	403,771	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>403,771</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</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>Receivables from Municipality (145):</b>	
NONE	16
<b>Total (Acct. 145):</b>	<b>0</b>
<b>Prepayments (165):</b>	
NONE	17
<b>Total (Acct. 165):</b>	<b>0</b>
<b>Extraordinary Property Losses (182):</b>	
NONE	18
<b>Total (Acct. 182):</b>	<b>0</b>
<b>Preliminary Survey and Investigation Charges (183):</b>	
NONE	19
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Clearing Accounts (184):</b>	
NONE	20
<b>Total (Acct. 184):</b>	<b>0</b>
<b>Temporary Facilities (185):</b>	
NONE	21
<b>Total (Acct. 185):</b>	<b>0</b>
<b>Miscellaneous Deferred Debits (186):</b>	
NONE	22
<b>Total (Acct. 186):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
NONE	23
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
Regulatory Liability	917,319
NONE	25
<b>Total (Acct. 253):</b>	<b>917,319</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)	11,532,999	0	0	0	11,532,999	1	
Materials and Supplies	55,454	0	0	0	55,454	2	
<b>Other (specify):</b>						<b>0</b>	<b>3</b>
<b>Less Average:</b>							
Reserve for Depreciation (111.1)	1,905,868	0	0	0	1,905,868	4	
Customer Advances for Construction					0	5	
Regulatory Liability	944,299	0	0	0	944,299	6	
					0	7	
<b>Average Net Rate Base</b>	<b>8,738,286</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,738,286</b>		
Net Operating Income	456,878	0	0	0	456,878	8	
<b>Net Operating Income as a percent of</b>							
<b>Average Net Rate Base</b>	<b>5.23%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.23%</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	971,279	0	0	0	971,279	1
<b>Add credits during year:</b>					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	53,960	0	0	0	53,960	3
<b>Other (specify):</b>					0	4
<b>Balance End of Year</b>	<b>917,319</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>917,319</b>	

---

## FINANCIAL SECTION FOOTNOTES

---

NONE

## 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)	3,157,192	2,411,626	1
<b>Total Sales of Water</b>	<b>3,157,192</b>	<b>2,411,626</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	27,091	16,449	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	32,497	36,896	6
<b>Total Other Operating Revenues</b>	<b>59,588</b>	<b>53,345</b>	
<b>Total Operating Revenues</b>	<b>3,216,780</b>	<b>2,464,971</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	9,218	10,588	7
Pumping Expenses (620-633)	156,714	160,439	8
Water Treatment Expenses (640-652)	46,391	57,893	9
Transmission and Distribution Expenses (660-678)	269,587	174,917	10
Customer Accounts Expenses (901-905)	54,069	54,937	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	1,707,448	887,169	13
<b>Total Operation and Maintenance Expenses</b>	<b>2,243,427</b>	<b>1,345,943</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	243,456	224,475	14
Amortization Expense (404-407)		0	15
Taxes (408)	273,019	267,454	16
<b>Total Other Operating Expenses</b>	<b>516,475</b>	<b>491,929</b>	
<b>Total Operating Expenses</b>	<b>2,759,902</b>	<b>1,837,872</b>	
<b>NET OPERATING INCOME</b>	<b>456,878</b>	<b>627,099</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	4,842	358,169	1,492,631	4
Commercial	634	162,919	551,952	5
Industrial	5	153,290	268,028	6
<b>Total Metered Sales to General Customers (461)</b>	<b>5,481</b>	<b>674,378</b>	<b>2,312,611</b>	
Private Fire Protection Service (462)	69		38,852	7
Public Fire Protection Service (463)	1		741,573	8
Other Sales to Public Authorities (464)	27	17,776	64,156	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>5,578</b>	<b>692,154</b>	<b>3,157,192</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)	741,573	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>741,573</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	27,091	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>27,091</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</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	30,134	10
<b>Other (specify):</b> OTHER CHARGES	2,363	11
<b>Total Other Water Revenues (474)</b>	<b>32,497</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	0	1
Operation Labor and Expenses (601)	702	2,310	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	208	103	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	8,246	8,001	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	32	170	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	30	4	13
<b>Total Source of Supply Expenses</b>	<b>9,218</b>	<b>10,588</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	206	208	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	151,296	153,723	17
Pumping Labor and Expenses (624)	0	1,337	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	368	575	20
Rents (627)	0	11	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	908	806	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	3,936	3,779	25
<b>Total Pumping Expenses</b>	<b>156,714</b>	<b>160,439</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0	0	26
Chemicals (641)	26,854	34,549	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)	14,796	13,839	<b>28</b>
Miscellaneous Expenses (643)	2,862	7,428	<b>29</b>
Rents (644)	66	0	<b>30</b>
Maintenance Supervision and Engineering (650)	120	676	<b>31</b>
Maintenance of Structures and Improvements (651)	0	218	<b>32</b>
Maintenance of Water Treatment Equipment (652)	1,693	1,183	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>46,391</b>	<b>57,893</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	0	0	<b>34</b>
Storage Facilities Expenses (661)	1,590	1,547	<b>35</b>
Transmission and Distribution Lines Expenses (662)	18,030	32,768	<b>36</b>
Meter Expenses (663)	2,145	2,912	<b>37</b>
Customer Installations Expenses (664)	0	0	<b>38</b>
Miscellaneous Expenses (665)	1,306	1,693	<b>39</b>
Rents (666)	0	0	<b>40</b>
Maintenance Supervision and Engineering (670)	30	0	<b>41</b>
Maintenance of Structures and Improvements (671)	94,831	0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	6,011	(3,410)	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	85,473	79,623	<b>44</b>
Maintenance of Fire Mains (674)	15,302	14,645	<b>45</b>
Maintenance of Services (675)	33,615	32,900	<b>46</b>
Maintenance of Meters (676)	3,895	2,880	<b>47</b>
Maintenance of Hydrants (677)	6,155	6,848	<b>48</b>
Maintenance of Miscellaneous Plant (678)	1,204	2,511	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>269,587</b>	<b>174,917</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	0	0	<b>50</b>
Meter Reading Labor (902)	19,326	20,171	<b>51</b>
Customer Records and Collection Expenses (903)	33,911	33,852	<b>52</b>
Uncollectible Accounts (904)	0	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)	832	914	54
<b>Total Customer Accounts Expenses</b>	<b>54,069</b>	<b>54,937</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	76,478	76,994	56
Office Supplies and Expenses (921)	9,218	10,755	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	1,483,573	655,937	59
Property Insurance (924)	8,374	7,975	60
Injuries and Damages (925)	5,186	5,000	61
Employee Pensions and Benefits (926)	94,865	99,266	62
Regulatory Commission Expenses (928)	1,270	176	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	28,484	30,480	65
Rents (931)	0	0	66
Maintenance of General Plant (932)	0	586	67
<b>Total Administrative and General Expenses</b>	<b>1,707,448</b>	<b>887,169</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>2,243,427</b>	<b>1,345,943</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		259,099	250,714	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,475	3,846	2
<b>Net property tax equivalent</b>		<b>252,624</b>	<b>246,868</b>	
Social Security		17,731	19,036	3
PSC Remainder Assessment		2,664	1,550	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>273,019</b>	<b>267,454</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			Brown				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.192693				3
County tax rate	mills		4.976212				4
Local tax rate	mills		3.667790				5
School tax rate	mills		8.779251				6
Voc. school tax rate	mills		1.609425				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>19.225371</b>				<b>10</b>
Less: state credit	mills		1.306167				11
<b>Net tax rate</b>	mills		<b>17.919204</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>3.667790</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.388676</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>14.056466</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>19.225371</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.731141</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>17.919204</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>13.101473</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>21,647,474</b>	21,647,474				22
Materials & Supplies	\$	<b>51,328</b>	51,328				23
<b>Subtotal</b>	\$	<b>21,698,802</b>	<b>21,698,802</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>21,698,802</b>	<b>21,698,802</b>				<b>26</b>
Assessment Ratio	dec.		0.911400				27
<b>Assessed Value</b>	\$	<b>19,776,288</b>	<b>19,776,288</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>13.101473</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>259,099</b>	<b>259,099</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	200,555					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>259,099</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)	1,956		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>1,956</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)	243,893		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>243,893</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	242,656		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	43,895		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	359,232		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	75,804		20
<b>Total Pumping Plant</b>	<b>721,587</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)	9,850		23
<b>Total Water Treatment Plant</b>	<b>9,850</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)			1,956	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>1,956</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)		(1)	243,892	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>(1)</b>	<b>243,892</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			242,656	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			43,895	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(1)	359,231	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			75,804	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>(1)</b>	<b>721,586</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			9,850	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>9,850</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)	14,028		24
Structures and Improvements (341)	1,886		25
Distribution Reservoirs and Standpipes (342)	3,323,472		26
Transmission and Distribution Mains (343)	4,574,115		27
Fire Mains (344)	0		28
Services (345)	850,051	4,816	29
Meters (346)	866,529	45,043	30
Hydrants (348)	454,974		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>10,085,055</b>	<b>49,859</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	86,675		34
Office Furniture and Equipment (391)	18,210		35
Computer Equipment (391.1)	29,298		36
Transportation Equipment (392)	207,442		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)	80,504		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	26,403	7,959	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>448,532</b>	<b>7,959</b>	
<b>Total utility plant in service directly assignable</b>	<b>11,510,873</b>	<b>57,818</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>11,510,873</b>	<b>57,818</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)			14,028 24
Structures and Improvements (341)			1,886 25
Distribution Reservoirs and Standpipes (342)			3,323,472 26
Transmission and Distribution Mains (343)	13,140		4,560,975 27
Fire Mains (344)			0 28
Services (345)			854,867 29
Meters (346)			911,572 30
Hydrants (348)	422		454,552 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>13,562</b>	<b>0</b>	<b>10,121,352</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)		(1)	86,674 34
Office Furniture and Equipment (391)			18,210 35
Computer Equipment (391.1)			29,298 36
Transportation Equipment (392)			207,442 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)			80,504 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			34,362 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>(1)</b>	<b>456,490</b>
<b>Total utility plant in service directly assignable</b>	<b>13,562</b>	<b>(3)</b>	<b>11,555,126</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>13,562</b>	<b>(3)</b>	<b>11,555,126</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)	4,649		20
<b>Total Pumping Plant</b>	<b>4,649</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)			4,649 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>4,649</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)	7,371,301		27
Fire Mains (344)	0		28
Services (345)	1,751,629		29
Meters (346)	218,016		30
Hydrants (348)	772,902		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>10,113,848</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>10,118,497</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>10,118,497</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)			7,371,301 27
Fire Mains (344)			0 28
Services (345)			1,751,629 29
Meters (346)			218,016 30
Hydrants (348)			772,902 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>10,113,848</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>10,118,497</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>10,118,497</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)	101,656	2.94%	7,171	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>101,656</b>		<b>7,171</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	135,145	2.44%	5,921	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	28,551	4.42%	1,940	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	98,959	5.00%	17,962	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	15,106	6.00%	4,548	15
<b>Total Pumping Plant</b>	<b>277,761</b>		<b>30,371</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	1,478	6.00%	591	17
<b>Total Water Treatment Plant</b>	<b>1,478</b>		<b>591</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	588	2.25%	42	18
Distribution Reservoirs and Standpipes (342)	458,819	1.87%	62,149	19
Transmission and Distribution Mains (343)	411,891	1.10%	50,243	20
Fire Mains (344)	0			21
Services (345)	160,708	2.09%	17,816	22
Meters (346)	66,302	6.00%	53,343	23
Hydrants (348)	57,402	1.85%	8,413	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					108,827	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	108,827	
321					141,066	8
322					0	9
323					30,491	10
324					0	11
325					116,921	12
326					0	13
327					0	14
328					19,654	15
	0	0	0	0	308,132	
331					0	16
332					2,069	17
	0	0	0	0	2,069	
341					630	18
342					520,968	19
343	13,140				448,994	20
344					0	21
345					178,524	22
346					119,645	23
348	422				65,393	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>1,155,710</b>		<b>192,006</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	55,446	2.25%	1,950	26
Office Furniture and Equipment (391)	14,667	5.83%	1,062	27
Computer Equipment (391.1)	18,803	26.67%	7,814	28
Transportation Equipment (392)	98,620	10.50%	21,781	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)	27,041	9.17%	7,382	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	26,403	5.83%	0	36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>240,980</b>		<b>39,989</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,777,585</b>		<b>270,128</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>1,777,585</b>		<b>270,128</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
	13,562	0	0	0	1,334,154
390					57,396 26
391					15,729 27
391.1					26,617 28
392					120,401 29
393					0 30
394					0 31
395					0 32
396					0 33
397					34,423 34
397.1					0 35
398					26,403 36
399					0 37
	0	0	0	0	280,969
	13,562	0	0	0	2,034,151
					0 38
	13,562	0	0	0	2,034,151

## 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)	4,075	6.00%	279	15
<b>Total Pumping Plant</b>	<b>4,075</b>		<b>279</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)	877,628	1.10%	81,084	20
Fire Mains (344)	0			21
Services (345)	338,419	2.09%	36,609	22
Meters (346)	80,395	6.00%	13,081	23
Hydrants (348)	118,973	1.85%	14,299	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					4,354 15
	0	0	0	0	4,354
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					958,712 20
344					0 21
345					375,028 22
346					93,476 23
348					133,272 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>1,415,415</b>		<b>145,073</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>1,419,490</b>		<b>145,352</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>1,419,490</b>		<b>145,352</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	1,560,488
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	1,564,842
					0 38
	0	0	0	0	1,564,842

## 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			56,708	<b>56,708</b>	1
February			48,663	<b>48,663</b>	2
March			52,867	<b>52,867</b>	3
April			58,121	<b>58,121</b>	4
May			62,603	<b>62,603</b>	5
June			68,828	<b>68,828</b>	6
July			81,813	<b>81,813</b>	7
August			72,709	<b>72,709</b>	8
September			61,456	<b>61,456</b>	9
October			59,620	<b>59,620</b>	10
November			52,831	<b>52,831</b>	11
December			56,574	<b>56,574</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>732,793</b>	<b>732,793</b>	
Less: Water sold				692,154	13
Volume pumped but not sold				<b>40,639</b>	14
Volume sold as a percent of volume pumped				<b>94%</b>	15
Volume used for water production, water quality and system maintenance				14,500	16
Volume related to equipment/system malfunction				4,500	17
Non-utility volume NOT included in water sales				4,300	18
Total volume not sold but accounted for				<b>23,300</b>	19
Volume pumped but unaccounted for				<b>17,339</b>	20
Percent of water lost				<b>2%</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.)				3,551	24
Date of maximum: 7/12/2006					25
Cause of maximum:					26
Hot and dry conditions					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,182	27
Date of minimum: 11/10/2006					28
Total KWH used for pumping for the year				2,274,726	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>	
WELL #1	Well #1	680	12	619,200	No	<b>1</b>
WELL #2	Well #2	886	14	2,160,000	Yes	<b>2</b>
WELL #3	Well #3	785	16	2,232,000	Yes	<b>3</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	WELL #2 (BOOST A)	1
Location	PUMP HOUSE	PUMP HOUSE	PUMP HOUSE	2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE BOWLER	SIMMONS	SIMMONS	5
Year Installed	1955	2002	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	430	1,500	1,100	8
Pump Motor or Standby Engine Mfr	NEWMAN	U S ELECTRIC	U S ELECTRIC	9 10
Year Installed	1987	1998	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	300	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #2 (BOOST B)	WELL #3		14
Location	PUMP HOUSE	PUMP HOUSE		15
Purpose	B	P		16
Destination	D	D		17
Pump Manufacturer	GOULDS	SIMMONS		18
Year Installed	2002	2002		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	575	1,550		21
Pump Motor or Standby Engine Mfr	US ELECTRIC	U.S. ELECTRIC		22 23
Year Installed	2002	2002		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	25	350		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	HIGH ZONE TOWER 4	WELL #2	WELL #2 (A)	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	<b>3</b>
Year constructed	2003	1968	1991	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)	156	0	98	<b>6</b>
Total capacity in gallons (actual)	1,000,000	250,000	500,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)		GAS		<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE		<b>10</b>
Filters, type (gravity, pressure, other, none)		NONE		<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		2.1600		<b>12</b>
Is a corrosion control chemical used (yes, no)?		Y		<b>13</b>
Is water fluoridated (yes, no)?		N		<b>14</b>

## 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	WELL #3		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.)	199		6
Total capacity in gallons (actual)	1,000,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		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.)	2.2320		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	75	0	0	0	75	1
A	T	6.000	51,463	0	0	0	51,463	2
M	D	6.000	27,678	0	2,920	0	24,758	3
P	D	6.000	4,345	0	0	0	4,345	4
A	D	8.000	29,027	0	0	0	29,027	5
M	D	8.000	6,899	0	0	0	6,899	6
P	D	8.000	189,839	0	0	0	189,839	7
A	D	10.000	39,670	0	0	0	39,670	8
M	D	10.000	0	0	0	0	0	9
P	D	10.000	54,568	0	0	0	54,568	10
A	D	12.000	17,120	0	0	0	17,120	11
P	D	12.000	30,425	0	0	0	30,425	12
A	D	14.000	15,599	0	47	0	15,552	13
P	D	14.000	1,042	0	0	0	1,042	14
P	D	16.000	22,393	0	0	0	22,393	15
A	D	18.000	72	0	0	0	72	16
<b>Total Within Municipality</b>			<b>490,215</b>	<b>0</b>	<b>2,967</b>	<b>0</b>	<b>487,248</b>	
<b>Total Utility</b>			<b>490,215</b>	<b>0</b>	<b>2,967</b>	<b>0</b>	<b>487,248</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	1,834	0	0	0	1,834		1
M	1.000	3,287	2	0	0	3,289	200	2
M	1.500	39	0	0	0	39	1	3
M	2.000	550	0	0	0	550	5	4
M	4.000	7	0	0	0	7		5
M	6.000	20	0	0	0	20		6
M	8.000	9	0	0	0	9		7
M	10.000	2	0	0	0	2		8
M	12.000	1	0	0	0	1		9
<b>Total Utility</b>		<b>5,749</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>5,751</b>	<b>206</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	68	0	0	(20)	48	8	1
0.750	5,220	75	0	195	5,490	418	2
1.000	106	0	0	7	113	10	3
1.500	79	0	0	0	79	11	4
2.000	113	0	0	14	127	39	5
2.500	1	0	0	0	1	0	6
3.000	26	0	0	2	28	4	7
4.000	7	5	0	(5)	7	5	8
6.000	1	0	0	0	1	1	9
8.000	1	0	0	0	1	1	10
<b>Total:</b>	<b>5,622</b>	<b>80</b>	<b>0</b>	<b>193</b>	<b>5,895</b>	<b>497</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	0	0	0	0	0	48	48	1
0.750	4,885	395	2	5	0	203	5,490	2
1.000	5	89	1	4	0	14	113	3
1.500	0	56	0	4	0	19	79	4
2.000	0	90	0	9	0	28	127	5
2.500	0	1	0	0	0	0	1	6
3.000	0	12	0	4	10	2	28	7
4.000	0	3	0	2	0	2	7	8
6.000	0	0	1	0	0	0	1	9
8.000	0	0	1	0	0	0	1	10
<b>Total:</b>	<b>4,890</b>	<b>646</b>	<b>5</b>	<b>28</b>	<b>10</b>	<b>316</b>	<b>5,895</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	995	0	4	55	1,046	2
<b>Total Fire Hydrants</b>	<b>995</b>	<b>0</b>	<b>4</b>	<b>55</b>	<b>1,046</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</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:	1,046
Number of distribution system valves end of year:	1,520
Number of distribution valves operated during year:	716

---

## WATER OPERATING SECTION FOOTNOTES

---

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

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

See account description in report.

---

### 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.

Accnt 662 - Additional labor costs were charged to account 673 vs 662.

Accnt 671 - Painted Water Tower.

Accnt 923 - Payment to Central Brown County Water Authority in lieu of purchased water. The utility will begin purchasing water from the Central Brown County Water Authority in 2007.

---

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

If Adjustments for any account are nonzero, please explain.

Adjustments made to agree to actual balances.

---

### Water Services (Page W-22)

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

The two additional services were financed with utility cash on hand.

---

### Meters (Page W-23)

Explain all reported adjustments.

Adjustments were necessary to agree meters reported to utility billing records. In the prior year, the Utility purchased transmitters which may have had meters attached which were not counted in the overall meter count.

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

The utility intends to test meters 1" or smaller every 10 years.

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

Yes

---

### Hydrants and Distribution System Valves (Page W-24)

General footnotes

The Village operates all hydrants annually and approximately 50% of the valves.

Explain all reported Adjustments.

An adjustment was necessary to adjust hydrants to the Village's mapping records.

---