



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: BELGIUM MUNICIPAL WATER UTILITY

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Principal Office: 195 COMMERCE STREET  
P.O. BOX 224  
BELGIUM, WI 53004

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For the Year Ended: DECEMBER 31, 2006

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

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

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

### SIGNATURE PAGE

I LILA MUELLER CMC of  
(Person responsible for accounts)

Belgium Municipal Water Utility, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      05/04/2007  
(Date)

CLERK-TREASURER  
(Title)

## 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
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Important Changes During the Year	F-20
Full-Time Employees (FTE)	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
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** BELGIUM MUNICIPAL WATER UTILITY

**Utility Address:** 195 COMMERCE STREET

P.O. BOX 224

BELGIUM, WI 53004

**When was utility organized?** 1/1/1969

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS LILA MUELLER CMC

**Title:** CLERK-TREASURER

**Office Address:**

195 COMMERCE STREET

P.O. BOX 224

BELGIUM, WI 53004

**Telephone:** (262) 285 - 7931

**Fax Number:** (262) 285 - 3479

**E-mail Address:** lmueller@village.belgium.wi.us

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

**Name:** GREG PETERSON

**Title:** CPA

**Office Address:** WEBER, CORSON & PETERSON

2203 S MEMORIAL PL

SHEBOYGAN, WI 53081

**Telephone:** (920) 457 - 3641 EXT 224

**Fax Number:** (920) 457 - 8148

**E-mail Address:** greg@webercorson.com

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

**Name:** ALFRED KRICK

**Title:** WATER & SEWER COMMITTEE CHAIRMAN

**Office Address:**

195 COMMERCE ST

BELGIUM, WI 53004

**Telephone:** (262) 285 - 7931

**Fax Number:** (262) 285 - 3479

**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:** GREG PETERSON

**Title:** CPA

**Office Address:** WEBER, CORSON & PETERSON  
2203 S MEMORIAL PL  
SHEBOYGAN, WI 53081

**Telephone:** (920) 457 - 3641 EXT 224

**Fax Number:** (920) 457 - 8148

**E-mail Address:** greg@webercorson.com

**Date of most recent audit report:** 4/28/2006

**Period covered by most recent audit:** DECEMBER 31, 2005

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

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**Name:** MR DANIEL E BIRENBAUM

**Title:** DEPT OF PUBLIC WORKS & WATER SUPT.

**Office Address:**

195 COMMERCE STREET  
P.O. BOX 224  
BELGIUM, WI 53004

**Telephone:** (262) 285 - 7931

**Fax Number:** (262) 285 - 3479

**E-mail Address:** belgiumdpw@belgiumpc.com

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**Name of utility commission/committee:** WATER & SEWER COMMITTEE

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

MR ALFRED R KRICK, CHAIRMAN  
MRS ELLEN LUKAS  
MR RONALD WEYKER

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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)	399,290	472,848	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	213,149	189,690	2
Depreciation Expense (403)	66,403	39,122	3
Amortization Expense (404)	0	0	4
Taxes (408)	61,371	55,287	5
<b>Total Operating Expenses</b>	<b>340,923</b>	<b>284,099</b>	
<b>Net Operating Income</b>	<b>58,367</b>	<b>188,749</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>58,367</b>	<b>188,749</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	12,252	8,419	9
Miscellaneous Nonoperating Income (421)	429,280	0	10
<b>Total Other Income</b>	<b>441,532</b>	<b>8,419</b>	
<b>Total Income</b>	<b>499,899</b>	<b>197,168</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(13,800)	(13,799)	11
Other Income Deductions (426)	39,652	36,661	12
<b>Total Miscellaneous Income Deductions</b>	<b>25,852</b>	<b>22,862</b>	
<b>Income Before Interest Charges</b>	<b>474,047</b>	<b>174,306</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	17,287	19,053	13
Amortization of Debt Discount and Expense (428)	1,621	1,561	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	13,021	12,106	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>31,929</b>	<b>32,720</b>	
<b>Net Income</b>	<b>442,118</b>	<b>141,586</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,115,496	1,923,195	19
Balance Transferred from Income (433)	442,118	141,586	20
Miscellaneous Credits to Surplus (434)	56,177	50,715	21
Miscellaneous Debits to Surplus--Debit (435)	4,729	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,609,062</b>	<b>2,115,496</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	399,290		399,290	1
<b>Total (Acct. 400):</b>	<b>399,290</b>	<b>0</b>	<b>399,290</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	213,149		213,149	2
<b>Total (Acct. 401):</b>	<b>213,149</b>	<b>0</b>	<b>213,149</b>	
<b>Depreciation Expense (403):</b>				
Derived	66,403		66,403	3
<b>Total (Acct. 403):</b>	<b>66,403</b>	<b>0</b>	<b>66,403</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	61,371		61,371	5
<b>Total (Acct. 408):</b>	<b>61,371</b>	<b>0</b>	<b>61,371</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>58,367</b>	<b>0</b>	<b>58,367</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME ON SAVINGS	12,223	0	12,223	10
INTEREST ON SPECIAL ASSESSMENTS	29	0	29	11
<b>Total (Acct. 419):</b>	<b>12,252</b>	<b>0</b>	<b>12,252</b>	

**INCOME STATEMENT ACCOUNT DETAILS**

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		395,080	<b>395,080</b> 12
IMPACT FEES	0	34,200	<b>34,200</b> 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>429,280</b>	<b>429,280</b>
<b>TOTAL OTHER INCOME:</b>	<b>12,252</b>	<b>429,280</b>	<b>441,532</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(13,800)		<b>(13,800)</b> 14
NONE	0	0	<b>0</b> 15
<b>Total (Acct. 425):</b>	<b>(13,800)</b>	<b>0</b>	<b>(13,800)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		39,652	<b>39,652</b> 16
NONE	0	0	<b>0</b> 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>39,652</b>	<b>39,652</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(13,800)</b>	<b>39,652</b>	<b>25,852</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	17,287		<b>17,287</b> 18
<b>Total (Acct. 427):</b>	<b>17,287</b>	<b>0</b>	<b>17,287</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
BOND AND NOTE COST AMORTIZATION	1,621		<b>1,621</b> 19
<b>Total (Acct. 428):</b>	<b>1,621</b>	<b>0</b>	<b>1,621</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		<b>0</b> 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	13,021		<b>13,021</b> 21
<b>Total (Acct. 430):</b>	<b>13,021</b>	<b>0</b>	<b>13,021</b>
<b>Other Interest Expense (431):</b>			
Derived	0		<b>0</b> 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>31,929</b>	<b>0</b>	<b>31,929</b>
<b>NET INCOME:</b>	<b>52,490</b>	<b>389,628</b>	<b>442,118</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	657,297	1,458,199	2,115,496 24
<b>Total (Acct. 216):</b>	<b>657,297</b>	<b>1,458,199</b>	<b>2,115,496</b>
<b>Balance Transferred from Income (433):</b>			
Derived	52,490	389,628	442,118 25
<b>Total (Acct. 433):</b>	<b>52,490</b>	<b>389,628</b>	<b>442,118</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
TRANSFER 2004 & 2005 IMPACT FEES TO CONTRIBUTEE	(167,400)	167,400	0 26
TAX EQUIVALENT FORGIVEN	56,177	0	56,177 27
<b>Total (Acct. 434):</b>	<b>(111,223)</b>	<b>167,400</b>	<b>56,177</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
REFUND 2005 OVERCHARGE TO INDUSTRIAL CUSTOME	4,729	0	4,729 28
<b>Total (Acct. 435)--Debit:</b>	<b>4,729</b>	<b>0</b>	<b>4,729</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>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>593,835</b>	<b>2,015,227</b>	<b>2,609,062</b>

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

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

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	399,290	0	0	0	<b>399,290</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>399,290</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>399,290</b>	

**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 (100)	4,809,228	4,282,530	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	901,585	790,683	2
<b>Net Utility Plant</b>	<b>3,907,643</b>	<b>3,491,847</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	787	1,408	6
Special Funds (125)	592,408	535,932	7
<b>Total Other Property and Investments</b>	<b>593,195</b>	<b>537,340</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	181,385	231,079	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	98,229	81,483	11
Other Accounts Receivable (143)	394	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	16,573	22,277	14
Materials and Supplies (150)	4,426	2,707	15
Prepayments (165)	1,106	875	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>302,113</b>	<b>338,421</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	15,735	17,356	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	5,013	10,026	20
<b>Total Deferred Debits</b>	<b>20,748</b>	<b>27,382</b>	
<b>Total Assets and Other Debits</b>	<b>4,823,699</b>	<b>4,394,990</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,141,950	1,141,950	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	2,609,062	2,115,496	<b>23</b>
<b>Total Proprietary Capital</b>	<b>3,751,012</b>	<b>3,257,446</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	350,632	389,341	<b>24</b>
Advances from Municipality (223)	395,768	420,000	<b>25</b>
Other long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>746,400</b>	<b>809,341</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	10,063	20,223	<b>28</b>
Payables to Municipality (233)	58,386	35,855	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	6,997	7,484	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>75,446</b>	<b>63,562</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	250,841	264,641	<b>36</b>
<b>Total Deferred Credits</b>	<b>250,841</b>	<b>264,641</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>4,823,699</b>	<b>4,394,990</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	4,282,530	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	2,275,537	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	2,533,691	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>4,809,228</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	483,733	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	417,852	0	0	0	12
<b>Total Accumulated Provision</b>	<b>901,585</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>3,907,643</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	415,816				<b>415,816</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	66,403				<b>66,403</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	3,076				<b>3,076</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	11,691				<b>11,691</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>81,170</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>81,170</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	9,520				<b>9,520</b>	<b>18</b>
Cost of removal	400				<b>400</b>	<b>19</b>
Other debits (specify):						<b>20</b>
Transfer to Accum Deprec - Contrib	3,333				<b>3,333</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>13,253</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,253</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>483,733</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>483,733</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	374,867				<b>374,867</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	39,652				<b>39,652</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>
Transfer from Accum Deprec-Muni P	3,333				<b>3,333</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>42,985</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,985</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>417,852</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>417,852</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel for generation					0	0
Other					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	4,426	2,707
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>4,426</b>	<b>2,707</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>				
ADVANCE - GO NOTES 2/1/05	720	428	5,521	1
EXEMPT REV BONDS 1999	721	428	8,176	2
TAXABLE REV BONDS 1999	180	428	2,038	3
<b>Total</b>			<b>15,735</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	1,141,950	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>1,141,950</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
TAXABLE REV BONDS	02/01/1999	05/01/2018	6.48%	45,448	1
EXEMPT REV BONDS	02/01/1999	05/01/2018	4.64%	305,184	2
<b>Total Bonds (Account 221):</b>				<b>350,632</b>	

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
GO PROMISSORY NOTES	02/01/2005	09/01/2014	3.16%	395,768	1
<b>Total for Account 223</b>				<b>395,768</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	61,371	2
Charged electric department expense		3
Charged sewer department expense	631	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>62,002</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	56,177	6
Social Security taxes	5,573	7
PSC Remainder Assessment	252	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>62,002</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
TAXABLE REV BONDS	537	2,965	3,029	473	2
EXEMPT REV BONDS	2,545	14,322	14,559	2,308	3
<b>Subtotal</b>	<b>3,082</b>	<b>17,287</b>	<b>17,588</b>	<b>2,781</b>	
<b>Advances from Municipality (223)</b>					
GO PROMISSORY NOTE	4,402	13,021	13,207	4,216	4
<b>Subtotal</b>	<b>4,402</b>	<b>13,021</b>	<b>13,207</b>	<b>4,216</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>					
	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>7,484</b>	<b>30,308</b>	<b>30,795</b>	<b>6,997</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>		
DEFERRED SPECIAL ASSESSMENTS	787	2
<b>Total (Acct. 124):</b>	<b>787</b>	
<b>Special Funds (125):</b>		
BOND RESERVE ACCOUNT	7,098	3
TRUCK SINKING FUND	12,567	4
WATER TOWER LEASE INCOME ACCOUNT	86,160	5
IMPACT FEE ACCOUNT	196,686	6
CAPITAL PROJECTS FUND	289,897	7
<b>Total (Acct. 125):</b>	<b>592,408</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	98,229	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>98,229</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
MISCELLANEOUS	394	15
<b>Total (Acct. 143):</b>	<b>394</b>	
<b>Receivables from Municipality (145):</b>		
4TH QTR IMPACT FEES COLLECTED BY VILLAGE NOT TURNED OVER	9,000	16
BALANCE DUE ON 2006 HYDRANT RENTAL - VILLAGE	4,839	17
DELINQUENT UTILITY BILLS ON TAXROLL - VILLAGE	214	18
BALANCE DUE ON 2006 JOINT OPERATING COSTS - SEWER	2,520	19
<b>Total (Acct. 145):</b>	<b>16,573</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>Prepayments (165):</b>		
MISCELLANEOUS	1,106	20
<b>Total (Acct. 165):</b>	<b>1,106</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		21
<b>Total (Acct. 182):</b>		<b>0</b>
<b>Other Deferred Debits (183):</b>		
PAINT WATER TOWER, 5 YR AMORTIZATION BEGAN IN 2003	5,013	22
<b>Total (Acct. 183):</b>	<b>5,013</b>	
<b>Payables to Municipality (233):</b>		
4TH QTR 2006 WAGES & BENEFITS - VILLAGE	26,769	23
WATER'S PORTION OF ACCOUNTING FEES	1,350	24
WATER'S PORTION OF 2006 CONSTRUCTION PROJECT	21,865	25
11/1/06 BOND INTEREST PAYMENT DUE SEWER	8,343	26
MISCELLANEOUS - SEWER	59	27
<b>Total (Acct. 233):</b>	<b>58,386</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	234,591	28
WATER HOOKUP FEES TO BE REFUNDED	16,250	29
<b>Total (Acct. 253):</b>	<b>250,841</b>	

**RETURN ON RATE BASE COMPUTATION**

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	2,362,500	0	0	0	<b>2,362,500</b>	<b>1</b>
Materials and Supplies	3,566	0	0	0	<b>3,566</b>	<b>2</b>
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	449,774	0	0	0	<b>449,774</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	241,491	0	0	0	<b>241,491</b>	<b>6</b>
					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,674,801</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,674,801</b>	
Net Operating Income	58,367	0	0	0	<b>58,367</b>	<b>8</b>
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>3.49%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.49%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.7	1
Electric		2
Gas		3
Sewer		4

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	248,391	0	0	0	<b>248,391</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	13,800	0	0	0	<b>13,800</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>234,591</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>234,591</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Income Statement (Page F-01)

#### General footnotes

Prior year impact fees collected of \$127,800 were included in operating revenues in 2005. Impact fees for 2006 are reported as miscellaneous nonoperating revenue(421). Impact fees from 2004 and 2005 totalling \$167,400 have been reclassified in equity from earnings to contributions.

Per request from the PSC, depreciation expense for 2006 has been calculated using individual depreciation rates for each asset category rather than a composite rate of 2% which was used in 2005.

Miscellaneous debits to surplus includes a \$4,729 refund to a customer for a overcharge in 2005 discovered and refunded in 2006.

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### Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

#### General footnotes

We have calculated the accumulated depreciation on plant items moved from Municipal Paid Plant to Contributed Plant relating to items paid by impact fees and TIF expenses in 2004 and 2005 and originally reported as Muni Paid Plant.

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

**Other Deferred Debits (Acct 183):** amortization requires PSC authorization. Provide date of authorization.

Date of PSC authorization for amortization of water tower painting was April 26, 2004

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

Done

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### Return on Rate Base Computation (Page F-19)

#### General footnotes

Prior years rate base calculation was overstated due to the reporting of impact fees in operating income.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	364,590	315,784	1
<b>Total Sales of Water</b>	<b>364,590</b>	<b>315,784</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	498	762	2
Other Water Revenues (474)	34,202	156,302	3
<b>Total Other Operating Revenues</b>	<b>34,700</b>	<b>157,064</b>	
<b>Total Operating Revenues</b>	<b>399,290</b>	<b>472,848</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	125,423	113,962	4
General Operating Expenses (680-690)	87,726	75,728	5
<b>Total Operation and Maintenance Expenses</b>	<b>213,149</b>	<b>189,690</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	66,403	39,122	6
Amortization Expense (404)		0	7
Taxes (408)	61,371	55,287	8
<b>Total Other Operating Expenses</b>	<b>127,774</b>	<b>94,409</b>	
<b>Total Operating Expenses</b>	<b>340,923</b>	<b>284,099</b>	
<b>NET OPERATING INCOME</b>	<b>58,367</b>	<b>188,749</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	752	37,589	136,115	4
Commercial	65	9,935	30,814	5
Industrial	22	43,733	75,800	6
<b>Total Metered Sales to General Customers (461)</b>	<b>839</b>	<b>91,257</b>	<b>242,729</b>	
Private Fire Protection Service (462)	2		4,240	7
Public Fire Protection Service (463)	1		115,736	8
Other Sales to Public Authorities (464)	9	254	1,885	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>851</b>	<b>91,511</b>	<b>364,590</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>
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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)	115,736	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>115,736</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	498	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>498</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,232	7
<b>Other (specify):</b>		
LEASE PAYMENTS FOR ANTENNA ON WATER TOWER	30,760	8
MISCELLANEOUS	210	9
<b>Total Other Water Revenues (474)</b>	<b>34,202</b>	

**WATER OPERATION & MAINTENANCE EXPENSES**

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	45,391	39,664	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	18,100	19,851	3
Chemicals (630)	18,807	14,300	4
Supplies and Expenses (640)	10,474	11,467	5
Repairs of Water Plant (650)	28,729	25,379	6
Transportation Expenses (660)	3,922	3,301	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>125,423</b>	<b>113,962</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	28,618	24,843	8
Office Supplies and Expenses (681)	6,404	4,768	9
Outside Services Employed (682)	17,037	10,434	10
Insurance Expense (684)	13,112	11,639	11
Employees Pensions and Benefits (686)	22,148	21,988	12
Regulatory Commission Expenses (688)	108	0	13
Miscellaneous General Expenses (689)	299	2,056	14
Uncollectible Accounts (690)		0	15
<b>Total General Operating Expenses</b>	<b>87,726</b>	<b>75,728</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>213,149</b>	<b>189,690</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		56,177	50,715	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% OF TAX ON METERS	631	665	2
<b>Net property tax equivalent</b>		<b>55,546</b>	<b>50,050</b>	
Social Security		5,573	4,855	3
PSC Remainder Assessment		252	382	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>61,371</b>	<b>55,287</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			Ozaukee				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.206590				3
County tax rate	mills		2.294690				4
Local tax rate	mills		5.363000				5
School tax rate	mills		9.448330				6
Voc. school tax rate	mills		1.769920				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>19.082530</b>				<b>10</b>
Less: state credit	mills		1.333290				11
<b>Net tax rate</b>	mills		<b>17.749240</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.363000</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.218250</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>16.581250</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>19.082530</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.868923</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>17.749240</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>15.422724</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>4,282,530</b>	4,282,530				22
Materials & Supplies	\$	<b>2,707</b>	2,707				23
<b>Subtotal</b>	\$	<b>4,285,237</b>	<b>4,285,237</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>4,285,237</b>	<b>4,285,237</b>				<b>26</b>
Assessment Ratio	dec.		0.850000				27
<b>Assessed Value</b>	\$	<b>3,642,451</b>	<b>3,642,451</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>15.422724</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>56,177</b>	<b>56,177</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	30,792					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>56,177</b>					<b>34</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>500</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	53,862		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)	160,155		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>214,017</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	402,504		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	157,261	27,761	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,808		20
<b>Total Pumping Plant</b>	<b>567,573</b>	<b>27,761</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	24,730	1,308	23
<b>Total Water Treatment Plant</b>	<b>24,730</b>	<b>1,308</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)			500	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>500</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			53,862	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)			160,155	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>214,017</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			402,504	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	6,000	(13,863)	165,159	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,808	20
<b>Total Pumping Plant</b>	<b>6,000</b>	<b>(13,863)</b>	<b>575,471</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	1,500		24,538	23
<b>Total Water Treatment Plant</b>	<b>1,500</b>	<b>0</b>	<b>24,538</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	3,000		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	692,919		26
Transmission and Distribution Mains (343)	633,143	18,964	27
Fire Mains (344)	0		28
Services (345)	36,296	2,000	29
Meters (346)	96,281	31,728	30
Hydrants (348)	58,256	6,967	31
Other Transmission and Distribution Plant (349)	17,089		32
<b>Total Transmission and Distribution Plant</b>	<b>1,536,984</b>	<b>59,659</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	1,359		34
Office Furniture and Equipment (372)	9,618		35
Computer Equipment (372.1)	39,559		36
Transportation Equipment (373)	1,613	51,167	37
Other General Equipment (379)	53,511	1,242	38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>105,660</b>	<b>52,409</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,449,464</b>	<b>141,137</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>2,449,464</b>	<b>141,137</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)			3,000 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(286,734)	406,185 26
Transmission and Distribution Mains (343)		(3,804)	648,303 27
Fire Mains (344)			0 28
Services (345)			38,296 29
Meters (346)	520		127,489 30
Hydrants (348)	1,500	(1,143)	62,580 31
Other Transmission and Distribution Plant (349)			17,089 32
<b>Total Transmission and Distribution Plant</b>	<b>2,020</b>	<b>(291,681)</b>	<b>1,302,942</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			1,359 34
Office Furniture and Equipment (372)			9,618 35
Computer Equipment (372.1)			39,559 36
Transportation Equipment (373)			52,780 37
Other General Equipment (379)			54,753 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>158,069</b>
<b>Total utility plant in service directly assignable</b>	<b>9,520</b>	<b>(305,544)</b>	<b>2,275,537</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>9,520</b>	<b>(305,544)</b>	<b>2,275,537</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	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)		13,863	13,863 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>13,863</b>	<b>13,863</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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,358,558	273,355	27
Fire Mains (344)	0		28
Services (345)	283,095	91,726	29
Meters (346)	0		30
Hydrants (348)	191,413	30,000	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,833,066</b>	<b>395,081</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,833,066</b>	<b>395,081</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,833,066</b>	<b>395,081</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)		286,734	286,734 26
Transmission and Distribution Mains (343)		3,804	1,635,717 27
Fire Mains (344)			0 28
Services (345)			374,821 29
Meters (346)			0 30
Hydrants (348)		1,143	222,556 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>291,681</b>	<b>2,519,828</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<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>305,544</b>	<b>2,533,691</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>305,544</b>	<b>2,533,691</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			4,396	<b>4,396</b>	1
February			3,797	<b>3,797</b>	2
March			3,977	<b>3,977</b>	3
April			4,340	<b>4,340</b>	4
May			6,316	<b>6,316</b>	5
June			6,896	<b>6,896</b>	6
July			13,064	<b>13,064</b>	7
August			14,812	<b>14,812</b>	8
September			14,315	<b>14,315</b>	9
October			12,944	<b>12,944</b>	10
November			9,436	<b>9,436</b>	11
December			5,470	<b>5,470</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>99,763</b>	<b>99,763</b>	
Less: Water sold				91,511	13
Volume pumped but not sold				<b>8,252</b>	14
Volume sold as a percent of volume pumped				<b>92%</b>	15
Volume used for water production, water quality and system maintenance				300	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				225	18
Total volume not sold but accounted for				<b>525</b>	19
Volume pumped but unaccounted for				<b>7,727</b>	20
Percent of water lost				<b>8%</b>	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				675	24
Date of maximum: 9/1/2006					25
Cause of maximum:					26
Canning factory demand					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				69	27
Date of minimum: 3/14/2006					28
Total KWH used for pumping for the year				206,950	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 - 651 PARK STREET	1	321	15	936,000	Yes	<b>1</b>
WELL 2 - 1105 MAIN STREET	2	200	12	840,000	Yes	<b>2</b>
WELL 3 - 202 SOUTH MIDDLE ROAD	3	420	12	576,000	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	BOOSTER 1	BOOSTER 2	WELL 1	1
Location	651 PARK STREET	1105 MAIN STREET	651 PARK STREET	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	AMERICAN TURBINE	AMERICAN MARSH	GOULDS	5
Year Installed	1990	2006	2004	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	675	500	8
Pump Motor or Standby Engine Mfr	US MOTOR	G.E.	G.E.	10
Year Installed	1970	2006	2006	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 2	WELL 3		14
Location	1105 MAIN STREET	202 SOUTH MIDDLE ROAD		15
Purpose	P	P		16
Destination	R	D		17
Pump Manufacturer	GOULDS	GOULDS		18
Year Installed	2006	2001		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	790	500		21
Pump Motor or Standby Engine Mfr	USEM	US MOTOR		23
Year Installed	2006	2001		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	20	60		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	TOWER #1A	TOWER #2A	WELL #1	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1969	2005	1970	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	140	134	0	6
Total capacity in gallons (actual)	75,000	300,000	60,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	10
Filters, type (gravity, pressure, other, none)			NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			0.9360	12
Is a corrosion control chemical used (yes, no)?	N	N	Y	13
Is water fluoridated (yes, no)?	N	N	N	14

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	WELL #2	WELL #3		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R			3
Year constructed	1975			4
Primary material (earthen, steel, concrete, other)	CONCRETE			5
Elevation difference in feet (See Headnote 3.)	0			6
Total capacity in gallons (actual)	100,000			7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.8400	0.8400		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	N	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)
A	D	6.000	13,648	0	0	0	<b>13,648</b>
P	D	6.000	2,240	205	0	0	<b>2,445</b>
A	D	8.000	11,783	0	0	0	<b>11,783</b>
P	D	8.000	29,491	4,616	0	0	<b>34,107</b>
P	D	10.000	8,139	15	0	0	<b>8,154</b>
P	D	12.000	13,236	3,178	0	0	<b>16,414</b>
<b>Total Within Municipality</b>			<b>78,537</b>	<b>8,014</b>	<b>0</b>	<b>0</b>	<b>86,551</b>
<b>Total Utility</b>			<b>78,537</b>	<b>8,014</b>	<b>0</b>	<b>0</b>	<b>86,551</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	187	0	0	0	187		1
M	1.000	269	0	0	0	269	3	2
P	1.000	259	104	0	0	363	134	3
M	1.250	3	0	0	0	3		4
P	1.250	6	0	0	0	6		5
M	1.500	5	0	0	0	5	3	6
P	1.500	1	0	0	0	1		7
M	2.000	12	0	0	0	12	3	8
P	2.000	5	1	0	0	6	3	9
P	4.000	4	0	0	0	4		10
P	6.000	4	0	0	0	4	1	11
A	6.000	2	0	0	(2)	0		12
P	8.000	1	0	0	0	1	1	13
<b>Total Utility</b>		<b>758</b>	<b>105</b>	<b>0</b>	<b>(2)</b>	<b>861</b>	<b>148</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	792	54	6	0	<b>840</b>	6	1
0.750	50	2	1	0	<b>51</b>	1	2
1.000	23	2	1	0	<b>24</b>	1	3
1.500	8	0	0	0	<b>8</b>	0	4
2.000	6	0	0	0	<b>6</b>	0	5
3.000	2	1	0	0	<b>3</b>	1	6
4.000	1	1	0	0	<b>2</b>	1	7
6.000	0	0	0	0	<b>0</b>	0	8
8.000	0	0	0	0	<b>0</b>	0	9
<b>Total:</b>	<b>882</b>	<b>60</b>	<b>8</b>	<b>0</b>	<b>934</b>	<b>10</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	731	19	6	1	0	83	<b>840</b>	1
0.750	19	19	5	2	0	6	<b>51</b>	2
1.000	1	15	5	2	0	1	<b>24</b>	3
1.500	0	4	1	2	0	1	<b>8</b>	4
2.000	0	3	2	1	0	0	<b>6</b>	5
3.000	0	0	1	0	1	1	<b>3</b>	6
4.000	0	0	1	0	0	1	<b>2</b>	7
6.000	0	0	0	0	0	0	<b>0</b>	8
8.000	0	0	0	0	0	0	<b>0</b>	9
<b>Total:</b>	<b>751</b>	<b>60</b>	<b>21</b>	<b>8</b>	<b>1</b>	<b>93</b>	<b>934</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	160	17	2		175	2
<b>Total Fire Hydrants</b>	<b>160</b>	<b>17</b>	<b>2</b>	<b>0</b>	<b>175</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	175
Number of distribution system valves end of year:	323
Number of distribution valves operated during year:	242

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operating Revenues & Expenses (Page W-01)

#### General footnotes

Prior year Other Water Revenue (474) included \$127,800 of impact fees.  
Impact fees for the current year are reported in nonoperating revenue (421).

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

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

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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 30%, but not less \$2,000, please explain.

Chemicals (630) - More chemicals were purchased in 2006 than in 2005.

Outside Services Employed (682) - Legal and accounting fees were higher in 2006 than in 2005. Professional fees related to analysis of impact fees collection and spending were higher.

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

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

Electric Pumping Equipment (325) - Replaced 4-stage pump bowls plus added an additional pump & bowl section. Replaced column pipe. Replaced three electric motors.

Transportation Equipment (373) - Purchased a 2006 Ford F-450 with Box.

If Adjustments for any account are nonzero, please explain.

We have reclassified to contributed plant \$3,804 of mains, \$1,143 of hydrants, \$13,863 of electric pumping equipment and \$286,734 of distribution reservoirs from 2004 and 2005 all paid for with impact fees or TIF expenses and previously reported as municipal paid.

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### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

We have reclassified to contributed plant \$3,804 of mains, \$1,143 of hydrants, \$13,863 of electric pumping equipment and \$286,734 of distribution reservoirs from 2004 and 2005 all paid for with impact fees or TIF expenses and previously reported as municipal paid.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-17)

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

17 feet of 6" PVC main and 268 feet of 12" PVC main were paid for from capital project cash account and totalled \$18,965.

The remaining mains were all developer additions in new subdivisions.

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### Water Services (Page W-18)

Explain all reported Adjustments.

We have removed the balance of the two 6" asbestos services as they do not exist in our system. They were listed as not in service at the end of 2005.

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

The one 2" PVC service for \$2,000 was added in Heritage Park for the future projected concession stand and paid for out of working cash.

The remaining 104 1" PVC of services were all added by developers in new subdivisions.

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### Meters (Page W-19)

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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