



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: VILLAGE OF PLOVER MUNICIPAL WATER UTILITY

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Principal Office: 300 WATERWAY  
PLOVER, WI 54467

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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.*



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** VILLAGE OF PLOVER MUNICIPAL WATER UTILITY

**Utility Address:** 300 WATERWAY  
PLOVER, WI 54467

**When was utility organized?** 11/1/1989

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** DEBBIE SNIADAJEWSKI

**Title:** VILLAGE TREASURER

**Office Address:**

2400 POST ROAD  
PLOVER, WI 54467

**Telephone:** (715) 345 - 5251

**Fax Number:**

**E-mail Address:**

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

**Name:** JESSICA TRAUTMAN, CPA

**Title:** SENIOR

**Office Address:** SCHENCK SC

P.O. BOX 130  
PLOVER, WI 54467

**Telephone:** (920) 455 - 4314

**Fax Number:** (715) 344 - 9791

**E-mail Address:** jessica.trautman@schnecksolutions.com

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

**Name:** DAN SCHLUTTER

**Title:** VILLAGE PRESIDENT

**Office Address:**

2400 POST ROAD  
PLOVER, WI 54467

**Telephone:** (715) 345 - 5251

**Fax Number:**

**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:** JEFFREY COHEN, CPA

**Title:** MANAGER

**Office Address:** SCHENCK SC  
P.O. BOX 130  
PLOVER, WI 54467

**Telephone:** (920) 455 - 4307

**Fax Number:** (715) 344 - 9791

**E-mail Address:** jeff.cohen@schnecksolutions.com

**Date of most recent audit report:** 3/10/2006

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

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

**Name:** DAVE FRITSCH

**Title:** WATER SYSTEMS MANAGER

**Office Address:**  
300 WATERWAY  
PLOVER, WI 54467

**Telephone:** (715) 345 - 5254

**Fax Number:**

**E-mail Address:**

**Name of utility commission/committee:** VILLAGE OF PLOVER WATER/WASTEWATER UTILITY

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

- MR FRED LAROSA
- MR ROBERT MOODIE
- MR BRUCE SCHEIFELBEIN
- MR DAN SCHLUTTER, VILLAGE PRESIDENT
- MR DON SCHUMITSCH

**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:**

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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)	2,109,806	2,028,218	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	676,193	597,448	2
Depreciation Expense (403)	316,692	303,922	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	83,969	78,913	5
<b>Total Operating Expenses</b>	<b>1,076,854</b>	<b>980,283</b>	
<b>Net Operating Income</b>	<b>1,032,952</b>	<b>1,047,935</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>1,032,952</b>	<b>1,047,935</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	6,422	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	117,357	66,942	10
Miscellaneous Nonoperating Income (421)	3,096	362,537	11
<b>Total Other Income</b>	<b>126,875</b>	<b>429,479</b>	
<b>Total Income</b>	<b>1,159,827</b>	<b>1,477,414</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(87,369)	(87,369)	12
Other Income Deductions (426)	172,755	172,280	13
<b>Total Miscellaneous Income Deductions</b>	<b>85,386</b>	<b>84,911</b>	
<b>Income Before Interest Charges</b>	<b>1,074,441</b>	<b>1,392,503</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	470,721	476,345	14
Amortization of Debt Discount and Expense (428)	37,363	37,363	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>508,084</b>	<b>513,708</b>	
<b>Net Income</b>	<b>566,357</b>	<b>878,795</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,684,840	9,738,111	20
Balance Transferred from Income (433)	566,357	878,795	21
Miscellaneous Credits to Surplus (434)	44,570	67,934	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>11,295,767</b>	<b>10,684,840</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	2,109,806		2,109,806	1
<b>Total (Acct. 400):</b>	<b>2,109,806</b>	<b>0</b>	<b>2,109,806</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	676,193		676,193	2
<b>Total (Acct. 401-402):</b>	<b>676,193</b>	<b>0</b>	<b>676,193</b>	
<b>Depreciation Expense (403):</b>				
Derived	316,692		316,692	3
<b>Total (Acct. 403):</b>	<b>316,692</b>	<b>0</b>	<b>316,692</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	83,969		83,969	5
<b>Total (Acct. 408):</b>	<b>83,969</b>	<b>0</b>	<b>83,969</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>1,032,952</b>	<b>0</b>	<b>1,032,952</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	6,422		6,422	8
<b>Total (Acct. 415-416):</b>	<b>6,422</b>	<b>0</b>	<b>6,422</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 INCOME	109,696	0	109,696	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 INCOME ON SPECIAL ASSESSMENTS	7,661	0	7,661 12
<b>Total (Acct. 419):</b>	<b>117,357</b>	<b>0</b>	<b>117,357</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water			0 13
MISCELLANEOUS	2,821	0	2,821 14
WELL PERMIT FEES	275	0	275 15
<b>Total (Acct. 421):</b>	<b>3,096</b>	<b>0</b>	<b>3,096</b>
<b>TOTAL OTHER INCOME:</b>	<b>126,875</b>	<b>0</b>	<b>126,875</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(87,369)		(87,369) 16
NONE	0	0	0 17
<b>Total (Acct. 425):</b>	<b>(87,369)</b>	<b>0</b>	<b>(87,369)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water		172,152	172,152 18
SERVICE FEES ON DEBT	603	0	603 19
<b>Total (Acct. 426):</b>	<b>603</b>	<b>172,152</b>	<b>172,755</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(86,766)</b>	<b>172,152</b>	<b>85,386</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	470,721		470,721 20
<b>Total (Acct. 427):</b>	<b>470,721</b>	<b>0</b>	<b>470,721</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT	37,363		37,363 21
<b>Total (Acct. 428):</b>	<b>37,363</b>	<b>0</b>	<b>37,363</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0		0 22
<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 23
<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 24
<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 25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>508,084</b>	<b>0</b>	<b>508,084</b>
<b>NET INCOME:</b>	<b>738,509</b>	<b>(172,152)</b>	<b>566,357</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	136,959	10,547,881	10,684,840 26
<b>Total (Acct. 216):</b>	<b>136,959</b>	<b>10,547,881</b>	<b>10,684,840</b>
<b>Balance Transferred from Income (433):</b>			
Derived	738,509	(172,152)	566,357 27
<b>Total (Acct. 433):</b>	<b>738,509</b>	<b>(172,152)</b>	<b>566,357</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
IMPACT FEES	44,570	0	44,570 28
<b>Total (Acct. 434):</b>	<b>44,570</b>	<b>0</b>	<b>44,570</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 29
<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 30
<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 31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>920,038</b>	<b>10,375,729</b>	<b>11,295,767</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)	6,422				6,422	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>6,422</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,422</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,109,806	0	0	0	2,109,806	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,109,806</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,109,806</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	194,444		194,444	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>194,444</b>	<b>0</b>	<b>194,444</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	5.4	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 (100)	25,166,481	24,049,226	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	5,123,410	4,623,786	2
<b>Net Utility Plant</b>	<b>20,043,071</b>	<b>19,425,440</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)	2,235,456	2,270,979	6
Special Funds (125)	858,498	941,937	7
<b>Total Other Property and Investments</b>	<b>3,093,954</b>	<b>3,212,916</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	314,703	974,226	8
Temporary Cash Investments (132)	1,282,658		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	396,514	361,434	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	156,278	168,214	14
Materials and Supplies (150)	24,638	21,684	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>2,174,791</b>	<b>1,525,558</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	413,775	451,138	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>413,775</b>	<b>451,138</b>	
<b>Total Assets and Other Debits</b>	<b>25,725,591</b>	<b>24,615,052</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)	1,524,142	459,642	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	11,295,767	10,684,840	<b>23</b>
<b>Total Proprietary Capital</b>	<b>12,819,909</b>	<b>11,144,482</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	7,050,000	7,475,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	2,672,286	2,812,594	<b>26</b>
<b>Total Long-Term Debt</b>	<b>9,722,286</b>	<b>10,287,594</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	85,819	1,734	<b>28</b>
Payables to Municipality (233)	5,401	180	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	28,546	30,063	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>119,766</b>	<b>31,977</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)	3,063,630	3,150,999	<b>36</b>
<b>Total Deferred Credits</b>	<b>3,063,630</b>	<b>3,150,999</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>37</b>
Injuries and Damages Reserve (262)			<b>38</b>
Pensions and Benefits Reserve (263)			<b>39</b>
Miscellaneous Operating Reserves (265)			<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>25,725,591</b>	<b>24,615,052</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	24,049,226	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)	12,469,935	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	12,696,546	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)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>25,166,481</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)	2,698,191	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	2,425,219	0	0	0	13
<b>Total Accumulated Provision</b>	<b>5,123,410</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>20,043,071</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>	2,370,719				<b>2,370,719</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	316,692				<b>316,692</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	12,665				<b>12,665</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>329,357</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>329,357</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	1,885				<b>1,885</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>1,885</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,885</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>2,698,191</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,698,191</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>	2,253,067				2,253,067	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	172,152				172,152	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>172,152</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>172,152</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
<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>2,425,219</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,425,219</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>	<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

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>					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	24,638	21,684
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<u>24,638</u>	<u>21,684</u>

**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>				
WATER REVENUE BONDS	37,363	428	413,775	1
<b>Total</b>			<u><u>413,775</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	459,642	1
<b>Changes during year (explain):</b>		
FIXED ASSETS FROM TIF 5	1,064,500	2
<b>Balance end of year</b>	<u><u>1,524,142</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)	
8.1M REVENUE BONDS	08/24/1999	12/01/2018	5.30%	7,050,000	1
<b>Total Bonds (Account 221):</b>				<b>7,050,000</b>	

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
SAFE DRINKING WATER NOTE	11/28/2001	05/21/2021	2.93%	177,280	1
SAFE DRINKING WATER LOAN PROGRAM	11/27/2002	05/21/2021	2.93%	2,495,006	2
<b>Total for Account 224</b>				<b><u>2,672,286</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	83,970	2
Charged electric department expense		3
Charged sewer department expense	3,433	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>87,403</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	62,584	6
Social Security taxes	23,112	7
PSC Remainder Assessment	1,707	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>87,403</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>					
BOND ANTICIPATION NOTES	0			0	1
REV. BONDS	0			0	2
REV. BONDS A	0			0	3
REV. BONDS-99	16,329	391,053	391,885	15,497	4
<b>Subtotal</b>	<b>16,329</b>	<b>391,053</b>	<b>391,885</b>	<b>15,497</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
OTHER LONG TERM DEBT	13,734	79,668	80,353	13,049	6
<b>Subtotal</b>	<b>13,734</b>	<b>79,668</b>	<b>80,353</b>	<b>13,049</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>30,063</b>	<b>470,721</b>	<b>472,238</b>	<b>28,546</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	2,235,456	2
<b>Total (Acct. 124):</b>	<b>2,235,456</b>	
<b>Special Funds (125):</b>		
CASH AND INVESTMENTS	858,498	3
<b>Total (Acct. 125):</b>	<b>858,498</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	396,514	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>396,514</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT CUSTOMER CHARGES ON TAX ROLL	118,139	12
RECEIVABLE FROM SEWER FOR METER ALLOCATION	38,139	13
<b>Total (Acct. 145):</b>	<b>156,278</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO SEWER UTILITY - SEWER CUSTOMER CHARGES	5,401	17
<b>Total (Acct. 233):</b>	<b>5,401</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	1,485,280	18
DEFERRED ASSESSMENTS	1,578,350	19
<b>Total (Acct. 253):</b>	<b>3,063,630</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)	11,911,307	0	0	0	11,911,307	1
Materials and Supplies	23,161	0	0	0	23,161	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	2,534,455	0	0	0	2,534,455	4
Customer Advances for Construction					0	5
Regulatory Liability	1,528,964	0	0	0	1,528,964	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>7,871,049</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,871,049</b>	
Net Operating Income	1,032,952	0	0	0	1,032,952	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>13.12%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>13.12%</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	1,572,649	0	0	0	1,572,649	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	87,369	0	0	0	87,369	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>1,485,280</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,485,280</b>	

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## FINANCIAL SECTION FOOTNOTES

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 233 - Done

Account 145 - Done

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	2,043,356	1,961,868	1
<b>Total Sales of Water</b>	<b>2,043,356</b>	<b>1,961,868</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	18,389	22,077	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	26,021	24,844	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	22,040	19,429	6
<b>Total Other Operating Revenues</b>	<b>66,450</b>	<b>66,350</b>	
<b>Total Operating Revenues</b>	<b>2,109,806</b>	<b>2,028,218</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	6,124	6,840	7
Pumping Expenses (620-625)	95,824	83,275	8
Water Treatment Expenses (630-635)	137,421	104,322	9
Transmission and Distribution Expenses (640-655)	111,762	109,678	10
Customer Accounts Expenses (901-904)	34,529	43,365	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	290,533	249,968	13
<b>Total Operation and Maintenance Expenses</b>	<b>676,193</b>	<b>597,448</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	316,692	303,922	14
Amortization Expense (404-407)		0	15
Taxes (408)	83,969	78,913	16
<b>Total Other Operating Expenses</b>	<b>400,661</b>	<b>382,835</b>	
<b>Total Operating Expenses</b>	<b>1,076,854</b>	<b>980,283</b>	
<b>NET OPERATING INCOME</b>	<b>1,032,952</b>	<b>1,047,935</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	3,291	190,273	889,162	4
Commercial	524	103,566	400,623	5
Industrial	26	56,656	182,280	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,841</b>	<b>350,495</b>	<b>1,472,065</b>	
Private Fire Protection Service (462)	42		31,224	7
Public Fire Protection Service (463)	4,004		531,229	8
Other Sales to Public Authorities (464)	16	2,129	8,838	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>7,903</b>	<b>352,624</b>	<b>2,043,356</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)	531,229	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>531,229</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	18,389	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>18,389</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>		
TOWER LEASE SPACE	26,021	8
<b>Total Rents from Water Property (472)</b>	<b>26,021</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	22,040	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>22,040</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	4,288	4,340	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		132	3
Maintenance of Water Source Plant (605)	1,836	2,368	4
<b>Total Source of Supply Expenses</b>	<b>6,124</b>	<b>6,840</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	13,360	12,032	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	73,844	61,495	7
Operation Supplies and Expenses (623)	667	297	8
Maintenance of Pumping Plant (625)	7,953	9,451	9
<b>Total Pumping Expenses</b>	<b>95,824</b>	<b>83,275</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	15,144	15,192	10
Chemicals (631)	92,044	53,453	11
Operation Supplies and Expenses (632)	5,328	11,207	12
Maintenance of Water Treatment Plant (635)	24,905	24,470	13
<b>Total Water Treatment Expenses</b>	<b>137,421</b>	<b>104,322</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	6,920	4,442	14
Operation Supplies and Expenses (641)	17	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	7,304	7,320	16
Maintenance of Mains (651)	23,428	22,776	17
Maintenance of Services (652)	30,374	25,055	18
Maintenance of Meters (653)	28,533	30,490	19
Maintenance of Hydrants (654)	15,025	19,562	20
Maintenance of Other Plant (655)	161	33	21
<b>Total Transmission and Distribution Expenses</b>	<b>111,762</b>	<b>109,678</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	10,288	15,143	22
Accounting and Collecting Labor (902)	16,982	21,107	23
Supplies and Expenses (903)	7,259	7,115	24
Uncollectible Accounts (904)		0	25
<b>Total Customer Accounts Expenses</b>	<b>34,529</b>	<b>43,365</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	26
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	107,679	96,937	27
Office Supplies and Expenses (921)	9,845	8,939	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	20,749	6,592	30
Property Insurance (924)	10,516	10,131	31
Injuries and Damages (925)	8,229	6,089	32
Employee Pensions and Benefits (926)	110,761	100,266	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	1,494	771	35
Transportation Expenses (933)	18,011	17,760	36
Maintenance of General Plant (935)	3,249	2,483	37
<b>Total Administrative and General Expenses</b>	<b>290,533</b>	<b>249,968</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>676,193</b>	<b>597,448</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		62,583	58,249	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,433	3,316	2
<b>Net property tax equivalent</b>		<b>59,150</b>	<b>54,933</b>	
Social Security		23,112	22,375	3
PSC Remainder Assessment		1,707	1,605	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>83,969</b>	<b>78,913</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			Portage				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.179948				3
County tax rate	mills		4.823931				4
Local tax rate	mills		6.076132				5
School tax rate	mills		7.991879				6
Voc. school tax rate	mills		1.489444				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>20.561334</b>				<b>10</b>
Less: state credit	mills		1.150413				11
<b>Net tax rate</b>	mills		<b>19.410921</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.076132</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.481323</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>15.557455</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>20.561334</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.756636</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>19.410921</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>14.687011</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>24,049,226</b>	24,049,226				22
Materials & Supplies	\$	<b>21,684</b>	21,684				23
<b>Subtotal</b>	\$	<b>24,070,910</b>	<b>24,070,910</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>24,070,910</b>	<b>24,070,910</b>				<b>26</b>
Assessment Ratio	dec.		0.975898				27
<b>Assessed Value</b>	\$	<b>23,490,753</b>	<b>23,490,753</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>14.687011</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>345,009</b>	<b>345,009</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	285,767					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	62,583					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>62,583</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	26,699		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>26,699</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	406,846		4
Structures and Improvements (311)	980,701		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	706,042		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>2,093,589</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	5,335		12
Structures and Improvements (321)	267,401		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	335,457		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>608,193</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	33,534		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	2,982,935	1,410	23
<b>Total Water Treatment Plant</b>	<b>3,016,469</b>	<b>1,410</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)			26,699	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>26,699</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			406,846	4
Structures and Improvements (311)			980,701	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			706,042	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>2,093,589</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			5,335	12
Structures and Improvements (321)			267,401	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			335,457	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>608,193</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			33,534	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			2,984,345	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>3,017,879</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	40,672		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,984,541		26
Transmission and Distribution Mains (343)	2,263,210	996,445	27
Fire Mains (344)	0		28
Services (345)	142,323	13,951	29
Meters (346)	452,269	18,407	30
Hydrants (348)	122,717	60,406	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>5,005,732</b>	<b>1,089,209</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	11,432		33
Structures and Improvements (390)	162,793		34
Office Furniture and Equipment (391)	32,420		35
Computer Equipment (391.1)	29,886	2,811	36
Transportation Equipment (392)	121,886	24,645	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	26,953	985	39
Laboratory Equipment (395)	9,852		40
Power Operated Equipment (396)	6,558		41
Communication Equipment (397)	21,906	80	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	178,312		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>601,998</b>	<b>28,521</b>	
<b>Total utility plant in service directly assignable</b>	<b>11,352,680</b>	<b>1,119,140</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>11,352,680</b>	<b>1,119,140</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)			40,672 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,984,541 26
Transmission and Distribution Mains (343)			3,259,655 27
Fire Mains (344)			0 28
Services (345)			156,274 29
Meters (346)	1,885		468,791 30
Hydrants (348)			183,123 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>1,885</b>	<b>0</b>	<b>6,093,056</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			11,432 33
Structures and Improvements (390)			162,793 34
Office Furniture and Equipment (391)			32,420 35
Computer Equipment (391.1)			32,697 36
Transportation Equipment (392)			146,531 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			27,938 39
Laboratory Equipment (395)			9,852 40
Power Operated Equipment (396)			6,558 41
Communication Equipment (397)			21,986 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			178,312 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>630,519</b>
<b>Total utility plant in service directly assignable</b>	<b>1,885</b>	<b>0</b>	<b>12,469,935</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>1,885</b>	<b>0</b>	<b>12,469,935</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 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)	12,083,574		27
Fire Mains (344)	0		28
Services (345)	225,783		29
Meters (346)	0		30
Hydrants (348)	387,189		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>12,696,546</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>12,696,546</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>12,696,546</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)			12,083,574 27
Fire Mains (344)			0 28
Services (345)			225,783 29
Meters (346)			0 30
Hydrants (348)			387,189 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>12,696,546</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>12,696,546</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>12,696,546</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			36,706	<b>36,706</b>	1
February			34,176	<b>34,176</b>	2
March			38,153	<b>38,153</b>	3
April			38,615	<b>38,615</b>	4
May			42,698	<b>42,698</b>	5
June			47,559	<b>47,559</b>	6
July			55,984	<b>55,984</b>	7
August			45,556	<b>45,556</b>	8
September			39,710	<b>39,710</b>	9
October			35,141	<b>35,141</b>	10
November			31,927	<b>31,927</b>	11
December			32,958	<b>32,958</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>479,183</b>	<b>479,183</b>	
Less: Water sold				352,624	13
Volume pumped but not sold				<b>126,559</b>	14
Volume sold as a percent of volume pumped				<b>74%</b>	15
Volume used for water production, water quality and system maintenance				17,631	16
Volume related to equipment/system malfunction				24,445	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>42,076</b>	19
Volume pumped but unaccounted for				<b>84,483</b>	20
Percent of water lost				<b>18%</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.)				2,472	24
Date of maximum: 6/29/2006					25
Cause of maximum:					26
Springing and other normal use during peak					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				660	27
Date of minimum: 10/19/2006					28
Total KWH used for pumping for the year				615,120	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>	
301 BLACK OAK DRIVE	1	112	38	1,944,000	Yes	<b>1</b>
300 WATERWAY	2	122	38	2,563,000	Yes	<b>2</b>
1500 PLEASANT DRIVE	3	102	20	2,268,000	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 3	1
Location	301 BLACK OAK DRIVE	300 WATERWAY	1500 PLEASANT DR	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN TURBINE	AMERICAN TURBINE	GOULDS	5
Year Installed	1989	1989	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,600	2,000	1,575	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	9 10
Year Installed	1989	1989	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	B	C70619		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	2000	1987		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	177	172		6
Total capacity in gallons (actual)	1,000,000	500,000		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)		CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)		PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.0000		12
Is a corrosion control chemical used (yes, no)?		N		13
Is water fluoridated (yes, no)?		Y		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	1,293	0	0	0	1,293	1
P	D	6.000	26,735	361	0	0	27,096	2
M	D	8.000	2,298	1,410	0	0	3,708	3
P	D	8.000	238,826	0	0	0	238,826	4
M	D	12.000	21,698	402	0	0	22,100	5
M	S	12.000	85	0	0	0	85	6
P	D	12.000	91,266	0	0	0	91,266	7
P	S	16.000	0	8,914			8,914	8
M	D	18.000	14,884	0	0	0	14,884	9
M	S	20.000	3,690	2,596	0	0	6,286	10
M	D	24.000	4,356	490	0	0	4,846	11
M	S	24.000	90	0	0	0	90	12
<b>Total Within Municipality</b>			<b>405,221</b>	<b>14,173</b>	<b>0</b>	<b>0</b>	<b>419,394</b>	
<b>Total Utility</b>			<b>405,221</b>	<b>14,173</b>	<b>0</b>	<b>0</b>	<b>419,394</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	28	0	0	0	28		1
M	1.000	3,384	7	0	0	3,391	245	2
M	1.500	117	0	0	0	117		3
M	2.000	216	6	0	0	222		4
M	3.000	1	0	0	0	1		5
P	4.000	9	0	0	0	9		6
P	6.000	4	1	0	0	5		7
P	8.000	3	1	0	0	4		8
P	10.000	1	0	0	0	1		9
P	12.000	1	0	0	0	1		10
<b>Total Utility</b>		<b>3,764</b>	<b>15</b>	<b>0</b>	<b>0</b>	<b>3,779</b>	<b>245</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	3,231	98	19	0	3,310	363	1
0.750	173	2	0	0	175	17	2
1.000	300	8	0	2	310	42	3
1.500	57	4	0	1	62	2	4
2.000	45	4		0	49	4	5
3.000	4	0	0	0	4	0	6
4.000	1	0	0	0	1	0	7
<b>Total:</b>	<b>3,811</b>	<b>116</b>	<b>19</b>	<b>3</b>	<b>3,911</b>	<b>428</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	3,099	180	11	7	0	13	3,310	1
0.750	101	37	1	0	0	36	175	2
1.000	75	226	3	5	0	1	310	3
1.500	2	46	0	0	0	14	62	4
2.000	0	35	7	4	0	3	49	5
3.000	0	2	1	0	0	1	4	6
4.000	0	0	1	0	0	0	1	7
<b>Total:</b>	<b>3,277</b>	<b>526</b>	<b>24</b>	<b>16</b>	<b>0</b>	<b>68</b>	<b>3,911</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	798	26		42	866	2
<b>Total Fire Hydrants</b>	<b>798</b>	<b>26</b>	<b>0</b>	<b>42</b>	<b>866</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: 1,712  
 Number of distribution system valves end of year: 1,388  
 Number of distribution valves operated during year: 136

## WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$5,000, 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.

Account 474 - Done

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

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Outside Services Employed (923) - the increase due to more engineering assistance for projects

Operation Supplies and Expenses (632) - the decrease is bringing expenses back to normal since the new well was installed in 2004

Chemicals (631) - increase is due to well 3 being fully operational

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

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

The property tax equivalent is calculated per the board approved rate.

### 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.

6" mains - 361 ft were added and financed by the TIF

8" mains - 1410 ft were added and financed by the TIF

12" mains - 405 ft were added and financed by the TIF

16" mains - 8,914 ft were added and financed by the TIF

20" mains - 2,596 ft were added and financed by the TIF

24" mains - 490 ft were added and financed by the TIF

### Water Services (Page W-18)

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

5 services were financed by the utility and 10 services were financed by the TIF district

### Meters (Page W-19)

Explain all reported adjustments.

To correct prior years numbers to correct amounts

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 - station meters are tested yearly

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

Explain all reported Adjustments.

To adjust hydrants to actual count per water utility manager