



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: VALDERS MUNICIPAL WATER UTILITY

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Principal Office: P.O. BOX 459  
VALDERS, WI 54245-0945

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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 MARY EVENSON of  
(Person responsible for accounts)

Valders 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)      03/26/2007  
(Date)

CLERK  
(Title)

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## IDENTIFICATION AND OWNERSHIP

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

**Utility Address:** P.O. BOX 459  
VALDERS, WI 54245-0945

**When was utility organized?** 1/1/1990

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MRS MARY EVENSON

**Title:** CLERK

**Office Address:**

P.O. BOX 459  
VALDERS, WI 54245

**Telephone:** (920) 775 - 4522

**Fax Number:** (920) 775 - 4925

**E-mail Address:**

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

**Name:** STEVEN C ASHER

**Title:** CPA

**Office Address:** IHLENFELD SKATRUD & ANDERSON OF STURGEON BAY INC  
3030 PARK DRIVE SUITE C  
STURGEON BAY, WI 54235

**Telephone:** (920) 743 - 8699

**Fax Number:** (920) 743 - 9707

**E-mail Address:** STEVE@ISA-STURGEONBAY.COM

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

**Name:** DONAL RESAR

**Title:** PRESIDENT

**Office Address:**

P.O. BOX 459  
VALDERS, WI 54245

**Telephone:** (920) 775 - 4522

**Fax Number:** (920) 775 - 4925

**E-mail Address:**

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**Are records of utility audited by individuals or firms, other than utility employee?** NO

**IDENTIFICATION AND OWNERSHIP**

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

**Name:**

**Title:**

**Office Address:** IHLENFELD SKATRUD & ANDERSON INC  
429 NORTH 9TH STREET  
MANITOWOC, WI 54220

**Telephone:** (920) 682 - 6365 EXT

**Fax Number:** (920) 682 - 5499

**E-mail Address:** ISACPAS@LAKEFIELD.NET

**Date of most recent audit report:** 3/26/2007

**Period covered by most recent audit:** 2006

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

**Name:** LEONARD HEIMERMAN

**Title:** SUPERINTENDENT

**Office Address:**

P.O. BOX 459  
VALDERS, WI 54245

**Telephone:** (920) 775 - 4522

**Fax Number:** (920) 775 - 4925

**E-mail Address:**

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

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

- MR BRIAN GLAESER, VILLAGE BOARD MEMBER
- MR JOHN GOEHRING, VILLAGE BOARD MEMBER
- MR CHAD HARRINGTON, VILLAGE BOARD MEMBER
- MR DON RESAR, VILLAGE BOARD MEMBER
- MR LYLE SCHWOERER, VILLAGE BOARD MEMBER
- MR JAMES STANZEL, VILLAGE BOARD MEMBER

**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)	179,941	189,570	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	56,978	70,725	2
Depreciation Expense (403)	27,724	27,256	3
Amortization Expense (404)	0	0	4
Taxes (408)	28,133	30,986	5
<b>Total Operating Expenses</b>	<b>112,835</b>	<b>128,967</b>	
<b>Net Operating Income</b>	<b>67,106</b>	<b>60,603</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>67,106</b>	<b>60,603</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)	18,759	9,539	9
Miscellaneous Nonoperating Income (421)	39,198	43,151	10
<b>Total Other Income</b>	<b>57,957</b>	<b>52,690</b>	
<b>Total Income</b>	<b>125,063</b>	<b>113,293</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(3,652)	(3,652)	11
Other Income Deductions (426)	16,710	16,710	12
<b>Total Miscellaneous Income Deductions</b>	<b>13,058</b>	<b>13,058</b>	
<b>Income Before Interest Charges</b>	<b>112,005</b>	<b>100,235</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	27,281	30,225	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>27,281</b>	<b>30,225</b>	
<b>Net Income</b>	<b>84,724</b>	<b>70,010</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,942,916	1,843,128	19
Balance Transferred from Income (433)	84,724	70,010	20
Miscellaneous Credits to Surplus (434)	28,821	29,778	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,056,461</b>	<b>1,942,916</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	179,941		179,941	1
<b>Total (Acct. 400):</b>	<b>179,941</b>	<b>0</b>	<b>179,941</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	56,978		56,978	2
<b>Total (Acct. 401):</b>	<b>56,978</b>	<b>0</b>	<b>56,978</b>	
<b>Depreciation Expense (403):</b>				
Derived	27,724		27,724	3
<b>Total (Acct. 403):</b>	<b>27,724</b>	<b>0</b>	<b>27,724</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	28,133		28,133	5
<b>Total (Acct. 408):</b>	<b>28,133</b>	<b>0</b>	<b>28,133</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>67,106</b>	<b>0</b>	<b>67,106</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>				
WATER	4,966	0	4,966	10
SEWER	13,793	0	13,793	11
<b>Total (Acct. 419):</b>	<b>18,759</b>	<b>0</b>	<b>18,759</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	[REDACTED]		0 12
NON-REGULATED SEWER DEPARTMENT	39,198	0	39,198 13
<b>Total (Acct. 421):</b>	<b>39,198</b>	<b>0</b>	<b>39,198</b>
<b>TOTAL OTHER INCOME:</b>	<b>57,957</b>	<b>0</b>	<b>57,957</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(3,652)	[REDACTED]	(3,652) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(3,652)</b>	<b>0</b>	<b>(3,652)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	12,516	12,516 16
DEPRECIATION EXPENSE ON CONTRIBUTED PLANT-SEW	0	4,194	4,194 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>16,710</b>	<b>16,710</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(3,652)</b>	<b>16,710</b>	<b>13,058</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	27,281	[REDACTED]	27,281 18
<b>Total (Acct. 427):</b>	<b>27,281</b>	<b>0</b>	<b>27,281</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0	[REDACTED]	0 19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	[REDACTED]	0 21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0	[REDACTED]	0 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>27,281</b>	<b>0</b>	<b>27,281</b>
<b>NET INCOME:</b>	<b>101,434</b>	<b>(16,710)</b>	<b>84,724</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	988,455	954,461	1,942,916 24
<b>Total (Acct. 216):</b>	<b>988,455</b>	<b>954,461</b>	<b>1,942,916</b>
<b>Balance Transferred from Income (433):</b>			
Derived	101,434	(16,710)	84,724 25
<b>Total (Acct. 433):</b>	<b>101,434</b>	<b>(16,710)</b>	<b>84,724</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
TAXES FORGIVEN BY VILLAGE	28,821	0	28,821 26
<b>Total (Acct. 434):</b>	<b>28,821</b>	<b>0</b>	<b>28,821</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,118,710</b>	<b>937,751</b>	<b>2,056,461</b>

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

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

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	179,941	0	0	0	179,941	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>179,941</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>179,941</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)	1,840,778	1,830,756	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	277,045	236,342	2
<b>Net Utility Plant</b>	<b>1,563,733</b>	<b>1,594,414</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	2,936,295	2,909,237	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,397,472	1,312,163	4
<b>Net Nonutility Property</b>	<b>1,538,823</b>	<b>1,597,074</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	435,416	356,035	7
<b>Total Other Property and Investments</b>	<b>1,974,239</b>	<b>1,953,109</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	6,848	17,672	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	26,895	26,255	11
Other Accounts Receivable (143)	58,097	82,008	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	18,282	18,121	14
Materials and Supplies (150)	13,639	9,861	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>123,761</b>	<b>153,917</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>3,661,733</b>	<b>3,701,440</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	444,122	444,122	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,056,461	1,942,916	23
<b>Total Proprietary Capital</b>	<b>2,500,583</b>	<b>2,387,038</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	763,118	845,403	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	271,875	328,125	26
<b>Total Long-Term Debt</b>	<b>1,034,993</b>	<b>1,173,528</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	471	2,041	28
Payables to Municipality (233)	33,015	39,541	29
Customer Deposits (235)			30
Taxes Accrued (236)	26,327	28,821	31
Interest Accrued (237)	4,256	4,729	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>64,069</b>	<b>75,132</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	62,090	65,742	36
<b>Total Deferred Credits</b>	<b>62,090</b>	<b>65,742</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>3,661,735</b>	<b>3,701,440</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	1,830,756	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)	1,148,860	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	691,918	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>1,840,778</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)	158,414	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	118,631	0	0	0	12
<b>Total Accumulated Provision</b>	<b>277,045</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,563,733</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>	130,227				<b>130,227</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	27,724				<b>27,724</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,023				<b>1,023</b>	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>28,747</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,747</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	560				<b>560</b>	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
<b>Total debits</b>	<b>560</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>560</b>	25
<b>Balance end of year (110.1)</b>	<b>158,414</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>158,414</b>	26
<b>Composite Depreciation Rate?</b>	No					27
If yes, what is the rate?						28

## 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>	106,115				<b>106,115</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	12,516				<b>12,516</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>12,516</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,516</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>118,631</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>118,631</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	2,909,237	28,304	1,246	<b>2,936,295</b>	<b>1</b>
<b>Other (specify):</b>					
NONE	0			<b>0</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>2,909,237</b>	<b>28,304</b>	<b>1,246</b>	<b>2,936,295</b>	
Less accum. prov. depr. & amort. (122)	1,312,163	86,555	1,246	<b>1,397,472</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>1,597,074</b>	<b>(58,251)</b>	<b>0</b>	<b>1,538,823</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	12,579	8,267
Sewer utility	1,060	1,594
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>13,639</b>	<b>9,861</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>				
NONE				1
<b>Total</b>			<u>0</u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u>0</u>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	444,122	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>444,122</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)	
Sewerage System Mortgage Revenue Bonds	05/11/1994	05/01/2014	3.27%	763,118	1
<b>Total Bonds (Account 221):</b>				<b>763,118</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>					
RURAL DEVELOPMENT LOAN	12/01/2001	12/01/2011	0.50%	271,875	1
<b>Total for Account 224</b>				<b>271,875</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	28,821	1
<b>Accruals:</b>		
Charged water department expense	28,133	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>28,133</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	1,646	7
PSC Remainder Assessment	160	8
<b>Other (explain):</b>		
FORGIVENESS OF PRIOR YEAR EQUIVALENT TAX	28,821	9
<b>Total payments and other debits</b>	<u>30,627</u>	
<b>Balance end of year</b>	<u><u>26,327</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
Clean Water Fund Bonds	4,616	25,898	26,348	4,166	1
<b>Subtotal</b>	<b>4,616</b>	<b>25,898</b>	<b>26,348</b>	<b>4,166</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
RURAL DEVELOPMENT LOAN	113	1,383	1,406	90	3
<b>Subtotal</b>	<b>113</b>	<b>1,383</b>	<b>1,406</b>	<b>90</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>4,729</b>	<b>27,281</b>	<b>27,754</b>	<b>4,256</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>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
TOWER REPLACEMENT-WATER	37,962	3
ASSET REPLACEMENT-WATER	86,965	4
O&M-SEWER	81,903	5
DEBT SERVICE-SERVICE	91,654	6
ASSET REPLACEMENT-SEWER	136,932	7
<b>Total (Acct. 125):</b>	<b>435,416</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	26,895	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>26,895</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	58,097	13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 143):</b>	<b>58,097</b>	
<b>Receivables from Municipality (145):</b>		
WATER HYDRANT RENTAL	17,775	16
WATER MISCELLANEOUS	156	17
SEWER MISCELLANEOUS	351	18
<b>Total (Acct. 145):</b>	<b>18,282</b>	
<b>Prepayments (165):</b>		
NONE		19
<b>Total (Acct. 165):</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>Extraordinary Property Losses (182):</b>		
NONE	20	
<b>Total (Acct. 182):</b>	0	
<b>Other Deferred Debits (183):</b>		
NONE	21	
<b>Total (Acct. 183):</b>	0	
<b>Payables to Municipality (233):</b>		
WATER WAGES & FRINGE BENEFITS	11,721	22
SEWER WAGES & FRINGE BENEFITS	21,294	23
<b>Total (Acct. 233):</b>	33,015	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	62,090	24
NONE		25
<b>Total (Acct. 253):</b>	62,090	

### 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)	1,143,849	0	0	0	1,143,849	1
Materials and Supplies	10,423	0	0	0	10,423	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	144,320	0	0	0	144,320	4
Customer Advances for Construction					0	5
Regulatory Liability	63,916	0	0	0	63,916	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>946,036</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>946,036</b>	
Net Operating Income	67,106	0	0	0	67,106	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.09%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.09%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0.6	1
Electric		2
Gas		3
Sewer	1	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	65,742	0	0	0	65,742	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	3,652	0	0	0	3,652	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>62,090</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>62,090</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Balance Sheet (Page F-05)

If Total Assets and Other Debits differ from Total Liabilities and Other Credits by \$10 or less, please explain.

ROUNDING

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

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

DONE

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	177,738	187,738	1
<b>Total Sales of Water</b>	<b>177,738</b>	<b>187,738</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	395	360	2
Other Water Revenues (474)	1,808	1,472	3
<b>Total Other Operating Revenues</b>	<b>2,203</b>	<b>1,832</b>	
<b>Total Operating Revenues</b>	<b>179,941</b>	<b>189,570</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	39,527	44,755	4
General Operating Expenses (680-690)	17,451	25,970	5
<b>Total Operation and Maintenance Expenses</b>	<b>56,978</b>	<b>70,725</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	27,724	27,256	6
Amortization Expense (404)	0	0	7
Taxes (408)	28,133	30,986	8
<b>Total Other Operating Expenses</b>	<b>55,857</b>	<b>58,242</b>	
<b>Total Operating Expenses</b>	<b>112,835</b>	<b>128,967</b>	
<b>NET OPERATING INCOME</b>	<b>67,106</b>	<b>60,603</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	3	21	133	1
Commercial	2	98	265	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>5</b>	<b>119</b>	<b>398</b>	
Metered Sales to General Customers (461)				
Residential	361	17,129	71,004	4
Commercial	44	3,992	13,140	5
Industrial	7	7,387	13,310	6
<b>Total Metered Sales to General Customers (461)</b>	<b>412</b>	<b>28,508</b>	<b>97,454</b>	
Private Fire Protection Service (462)	2		960	7
Public Fire Protection Service (463)	1		71,099	8
Other Sales to Public Authorities (464)	8	3,446	7,827	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>428</b>	<b>32,073</b>	<b>177,738</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)	71,099	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>71,099</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	395	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>395</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,808	7
<b>Other (specify):</b> NONE		8
<b>Total Other Water Revenues (474)</b>	<b>1,808</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)	21,816	26,253	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	9,679	9,640	3
Chemicals (630)	1,569	2,225	4
Supplies and Expenses (640)	3,163	2,397	5
Repairs of Water Plant (650)	2,884	3,495	6
Transportation Expenses (660)	416	745	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>39,527</b>	<b>44,755</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	3,494	4,108	8
Office Supplies and Expenses (681)	2,405	3,446	9
Outside Services Employed (682)	2,546	6,340	10
Insurance Expense (684)	2,695	5,136	11
Employees Pensions and Benefits (686)	5,603	6,728	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	708	212	14
Uncollectible Accounts (690)	0	0	15
<b>Total General Operating Expenses</b>	<b>17,451</b>	<b>25,970</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>56,978</b>	<b>70,725</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		26,327	28,821	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		290	311	2
<b>Net property tax equivalent</b>		<b>26,037</b>	<b>28,510</b>	
Social Security		1,936	2,322	3
PSC Remainder Assessment		160	154	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>28,133</b>	<b>30,986</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			Manitowoc				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.205055				3
County tax rate	mills		6.915000				4
Local tax rate	mills		5.511335				5
School tax rate	mills		10.912568				6
Voc. school tax rate	mills		1.756722				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.300680</b>				<b>10</b>
Less: state credit	mills		1.930817				11
<b>Net tax rate</b>	mills		<b>23.369863</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.511335</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.669290</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.180625</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.300680</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.718582</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.369863</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.793174</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>1,830,756</b>	1,830,756				22
Materials & Supplies	\$	<b>8,267</b>	8,267				23
<b>Subtotal</b>	\$	<b>1,839,023</b>	<b>1,839,023</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>1,839,023</b>	<b>1,839,023</b>				<b>26</b>
Assessment Ratio	dec.		0.852461				27
<b>Assessed Value</b>	\$	<b>1,567,695</b>	<b>1,567,695</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.793174</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>26,327</b>	<b>26,327</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	12,591					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>26,327</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)	124		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>124</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)	79,481		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	13,862		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>93,343</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	57,486		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	126,832		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	694		20
<b>Total Pumping Plant</b>	<b>185,012</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)	17,382		23
<b>Total Water Treatment Plant</b>	<b>17,382</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			124	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>124</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)			79,481	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			13,862	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>93,343</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			57,486	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			126,832	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			694	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>185,012</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			17,382	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>17,382</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	207		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	396,264		26
Transmission and Distribution Mains (343)	295,214		27
Fire Mains (344)	0		28
Services (345)	53,923		29
Meters (346)	37,074		30
Hydrants (348)	45,105	6,991	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>827,787</b>	<b>6,991</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	862		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	3,247		37
Other General Equipment (379)	11,081	3,591	38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>15,190</b>	<b>3,591</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,138,838</b>	<b>10,582</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,138,838</b>	<b>10,582</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)			207 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			396,264 26
Transmission and Distribution Mains (343)			295,214 27
Fire Mains (344)			0 28
Services (345)			53,923 29
Meters (346)			37,074 30
Hydrants (348)	560		51,536 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>560</b>	<b>0</b>	<b>834,218</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			862 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			3,247 37
Other General Equipment (379)			14,672 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>18,781</b>
<b>Total utility plant in service directly assignable</b>	<b>560</b>	<b>0</b>	<b>1,148,860</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>560</b>	<b>0</b>	<b>1,148,860</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)	23,924		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>23,924</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)			23,924 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>23,924</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)	237,859		26
Transmission and Distribution Mains (343)	324,464		27
Fire Mains (344)	0		28
Services (345)	56,701		29
Meters (346)	120		30
Hydrants (348)	48,850		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>667,994</b>	<b>0</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>691,918</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>691,918</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)			237,859 26
Transmission and Distribution Mains (343)			324,464 27
Fire Mains (344)			0 28
Services (345)			56,701 29
Meters (346)			120 30
Hydrants (348)			48,850 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>667,994</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>0</b>	<b>691,918</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>691,918</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			3,590	<b>3,590</b>	1
February			3,299	<b>3,299</b>	2
March			3,618	<b>3,618</b>	3
April			3,546	<b>3,546</b>	4
May			3,615	<b>3,615</b>	5
June			3,329	<b>3,329</b>	6
July			3,691	<b>3,691</b>	7
August			3,722	<b>3,722</b>	8
September			3,051	<b>3,051</b>	9
October			3,183	<b>3,183</b>	10
November			3,100	<b>3,100</b>	11
December			3,650	<b>3,650</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>41,394</b>	<b>41,394</b>	
Less: Water sold				32,073	13
Volume pumped but not sold				<b>9,321</b>	14
Volume sold as a percent of volume pumped				<b>77%</b>	15
Volume used for water production, water quality and system maintenance				2,750	16
Volume related to equipment/system malfunction				1,500	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>4,250</b>	19
Volume pumped but unaccounted for				<b>5,071</b>	20
Percent of water lost				<b>12%</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.)				340	24
Date of maximum: 4/19/2006					25
Cause of maximum:					26
FLUSHING WELL #2					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				31	27
Date of minimum: 12/26/2006					28
Total KWH used for pumping for the year				88,783	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

### SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 207 S. LIBERTY STREET	#1	625	10	720,000	Yes	<b>1</b>
WELL 314 S. ADAMS STREET	#2	528	12	720,000	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	WELL #1	1
Location	SOUTH LIBERTY STREET	SOUTH ADAMS STREET	SOUTH LIBERTY STREET	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	CONTINENTAL	BYRON JACKSON	BYRON JACKSON	5
Year Installed	2002	1980	1966	6
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	100	600	525	8
Pump Motor or Standby Engine Mfr	CONTINENTAL	USA	USA	9 10
Year Installed	2002	2000	1966	11
Type	PROPANE	ELECTRIC	ELECTRIC	12
Horsepower	50	75	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 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	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2 3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		4 5
Year constructed	2003		6
Primary material (earthen, steel, concrete, other)	STEEL		7 8
Elevation difference in feet (See Headnote 3.)	167		9 10
Total capacity in gallons (actual)	250,000		11
<b>WATER TREATMENT PLANT</b>			<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15 16 17
Filters, type (gravity, pressure, other, none)	NONE		18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.7500		20 21 22
Is a corrosion control chemical used (yes, no)?	N		23 24
Is water fluoridated (yes, no)?	Y		25

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	672	0	0	0	672	1
M	D	4.000	330	0	0	0	330	2
M	D	6.000	25,487	0	0	0	25,487	3
P	D	6.000	100	0	0	0	100	4
M	D	8.000	1,333	0	0	0	1,333	5
P	D	8.000	3,251	0	0	0	3,251	6
P	D	10.000	4,662	0	0	0	4,662	7
M	D	12.000	660	0	0	0	660	8
<b>Total Within Municipality</b>			<b>36,495</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,495</b>	
<b>Total Utility</b>			<b>36,495</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>36,495</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)	
P	0.750	252	0	0	0	252	4	1
L	0.750	1	0	0	0	1		2
P	1.000	104	0	0	0	104	12	3
P	1.250	1	0	0	0	1		4
P	1.500	2	0	0	0	2	1	5
P	2.000	13	0	0	0	13	1	6
M	3.000	1	0	0	0	1		7
M	4.000	3	0	0	0	3		8
<b>Total Utility</b>		<b>377</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>377</b>	<b>18</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	201	0	0	(3)	198	0	1
0.750	238	0	0	(6)	232	0	2
1.000	7	0	0	0	7	0	3
1.500	2	0	0	0	2	0	4
2.000	3	0	0	0	3	0	5
3.000	1	0	0	0	1	0	6
4.000	2	0	0	0	2	0	7
<b>Total:</b>	<b>454</b>	<b>0</b>	<b>0</b>	<b>(9)</b>	<b>445</b>	<b>0</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	181	13	0	2	0	2	198	1
0.750	180	22	2	4	0	24	232	2
1.000	0	6	1	0	0	0	7	3
1.500	0	1	1	0	0	0	2	4
2.000	0	2	1	0	0	0	3	5
3.000	0	0	0	1	0	0	1	6
4.000	0	0	1	1	0	0	2	7
<b>Total:</b>	<b>361</b>	<b>44</b>	<b>6</b>	<b>8</b>	<b>0</b>	<b>26</b>	<b>445</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	68	2	2		68	2
<b>Total Fire Hydrants</b>	<b>68</b>	<b>2</b>	<b>2</b>	<b>0</b>	<b>68</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:	68
Number of distribution system valves end of year:	91
Number of distribution valves operated during year:	23

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## WATER OPERATING SECTION FOOTNOTES

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

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

(682) OUTSIDE SERVICES EMPLOYED - DECREASE IS DUE TO NO WATER SAMPLE TESTING FOR ORGANICS IN 2006.

(684) INSURANCE EXPENSE - DECREASE IS DUE TO A CHANGE IN INSURANCE CARRIERS THAT PRODUCED A REDUCED RATE.

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### Meters (Page W-19)

Explain all reported adjustments.

5/8" AND 3/4" METERS WERE ADJUSTED TO REFLECT PHYSICAL COUNT.

If Tested During Year column total is zero, please explain.

1.5 AND SMALLER METERS ARE CHANGED OUT EVERY 12 YEARS AND JUNKED.

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

ALL 1" OR LESS METERS ARE CHANGED OUT EVERY 12 YEARS AND JUNKED.

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

General footnotes

ALL OF THE SYSTEM VALVES WERE TESTED IN 2005 WHILE ONLY 25% WERE TESTED IN 2006. THE UTILITY WILL TAKE STEPS TO ENSURE THAT 50% WILL BE TESTED IN FUTURE YEARS.

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