



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: WABENO SANITARY DISTRICT NO. 1

Principal Office: P.O. BOX 4  
WABENO, WI 54566

For the Year Ended: DECEMBER 31, 2006

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** WABENO SANITARY DISTRICT NO. 1

**Utility Address:** P.O. BOX 4  
WABENO, WI 54566

**When was utility organized?** 4/1/1968

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** DONNA HOGAN

**Title:** CLERK

**Office Address:**

P.O. BOX 4  
WABENO, WI 54566

**Telephone:** (715) 473 - 2905

**Fax Number:** (715) 473 - 2026

**E-mail Address:**

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

**Name:** WAYNE LINK CPA

**Title:** CPA

**Office Address:** WAYNE LINK CPA SC

605 S LAKE AVE  
P.O. BOX 249  
CRANDON, WI 54520

**Telephone:** (715) 478 - 3250

**Fax Number:** (715) 478 - 3260

**E-mail Address:** linkcpa@newnorth.net

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

**Name:** RALPH MCHUGH

**Title:** CHAIRMAN

**Office Address:**

P.O. BOX 4  
WABENO, WI 54566

**Telephone:** (715) 473 - 2905

**Fax Number:** (715) 473 - 2026

**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:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

**Date of most recent audit report:**

**Period covered by most recent audit:**

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

**Name:** SCOTT HARRIS

**Title:** OPERATOR

**Office Address:**

P.O. BOX 4  
WABENO, WI 54566

**Telephone:** (715) 473 - 2905

**Fax Number:** (715) 473 - 2026

**E-mail Address:**

**Name of utility commission/committee:** HERBERT MILLER, TED SCHLAFKE & RALPH MCHUGH

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

- MR RALPH MCHUGH, COMMISSIONER
- MR HERBERT MILLER, COMMISSIONER
- MR TED SCHLAFKE, COMMISSIONER

**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)	116,984	99,193	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	60,354	64,270	2
Depreciation Expense (403)	17,255	9,305	3
Amortization Expense (404)	0	0	4
Taxes (408)	2,246	2,256	5
<b>Total Operating Expenses</b>	<b>79,855</b>	<b>75,831</b>	
<b>Net Operating Income</b>	<b>37,129</b>	<b>23,362</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>37,129</b>	<b>23,362</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,017	561	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	1,849	1,382	9
Miscellaneous Nonoperating Income (421)	3,846	(4,477)	10
<b>Total Other Income</b>	<b>6,712</b>	<b>(2,534)</b>	
<b>Total Income</b>	<b>43,841</b>	<b>20,828</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(8,162)	(8,162)	11
Other Income Deductions (426)	8,359	10,243	12
<b>Total Miscellaneous Income Deductions</b>	<b>197</b>	<b>2,081</b>	
<b>Income Before Interest Charges</b>	<b>43,644</b>	<b>18,747</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	17,265	17,476	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>17,265</b>	<b>17,476</b>	
<b>Net Income</b>	<b>26,379</b>	<b>1,271</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,301,385	1,300,114	19
Balance Transferred from Income (433)	26,379	1,271	20
Miscellaneous Credits to Surplus (434)	0	0	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>1,327,764</b>	<b>1,301,385</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	116,984		116,984	1
<b>Total (Acct. 400):</b>	<b>116,984</b>	<b>0</b>	<b>116,984</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	60,354		60,354	2
<b>Total (Acct. 401):</b>	<b>60,354</b>	<b>0</b>	<b>60,354</b>	
<b>Depreciation Expense (403):</b>				
Derived	17,255		17,255	3
<b>Total (Acct. 403):</b>	<b>17,255</b>	<b>0</b>	<b>17,255</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	2,246		2,246	5
<b>Total (Acct. 408):</b>	<b>2,246</b>	<b>0</b>	<b>2,246</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>37,129</b>	<b>0</b>	<b>37,129</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	1,017		1,017	8
<b>Total (Acct. 415-416):</b>	<b>1,017</b>	<b>0</b>	<b>1,017</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME	1,849	0	1,849	10
<b>Total (Acct. 419):</b>	<b>1,849</b>	<b>0</b>	<b>1,849</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	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 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>			
NON REGULATED SEWER DEPARTMENT INCOME (LOSS)	3,846	0	3,846 12
<b>Total (Acct. 421):</b>	<b>3,846</b>	<b>0</b>	<b>3,846</b>
<b>TOTAL OTHER INCOME:</b>	<b>6,712</b>	<b>0</b>	<b>6,712</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(8,162)	[REDACTED]	(8,162) 13
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>(8,162)</b>	<b>0</b>	<b>(8,162)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	8,359	8,359 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>8,359</b>	<b>8,359</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(8,162)</b>	<b>8,359</b>	<b>197</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	17,265	[REDACTED]	17,265 17
<b>Total (Acct. 427):</b>	<b>17,265</b>	<b>0</b>	<b>17,265</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0	[REDACTED]	0 18
<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 19
<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 20
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0	[REDACTED]	0 21
<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 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>17,265</b>	<b>0</b>	<b>17,265</b>
<b>NET INCOME:</b>	<b>34,738</b>	<b>(8,359)</b>	<b>26,379</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	(4,472)	1,305,857	1,301,385 23
<b>Total (Acct. 216):</b>	<b>(4,472)</b>	<b>1,305,857</b>	<b>1,301,385</b>
<b>Balance Transferred from Income (433):</b>			
Derived	34,738	(8,359)	26,379 24
<b>Total (Acct. 433):</b>	<b>34,738</b>	<b>(8,359)</b>	<b>26,379</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 25
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 26
<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 27
<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 28
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>30,266</b>	<b>1,297,498</b>	<b>1,327,764</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)	15,263				15,263	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	14,246				14,246	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>14,246</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,246</b>	
<b>Net income (or loss)</b>	<b>1,017</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,017</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	116,984	0	0	0	116,984	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>116,984</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>116,984</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	1,153,091	1,133,627	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	392,168	365,489	2
<b>Net Utility Plant</b>	<b>760,923</b>	<b>768,138</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	1,555,186	1,553,106	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	536,321	513,317	4
<b>Net Nonutility Property</b>	<b>1,018,865</b>	<b>1,039,789</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,400	1,400	6
Special Funds (125)	29,122	50,681	7
<b>Total Other Property and Investments</b>	<b>1,049,387</b>	<b>1,091,870</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,505	1,122	8
Temporary Cash Investments (132)	5,929	4,396	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	31,638	23,758	11
Other Accounts Receivable (143)	19,601	19,870	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	42,620	14,472	14
Materials and Supplies (150)	18,600	5,702	15
Prepayments (165)	4,839	4,010	16
Other Current and Accrued Assets (170)	47	47	17
<b>Total Current and Accrued Assets</b>	<b>124,779</b>	<b>73,377</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>1,935,089</b>	<b>1,933,385</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)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,327,764	1,301,385	23
<b>Total Proprietary Capital</b>	<b>1,327,764</b>	<b>1,301,385</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	462,703	474,233	26
<b>Total Long-Term Debt</b>	<b>462,703</b>	<b>474,233</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	227	4,668	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	753	931	31
Interest Accrued (237)	3,175	3,371	32
Other Current and Accrued Liabilities (238)	1,718	1,886	33
<b>Total Current and Accrued Liabilities</b>	<b>5,873</b>	<b>10,856</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	138,749	146,911	36
<b>Total Deferred Credits</b>	<b>138,749</b>	<b>146,911</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>1,935,089</b>	<b>1,933,385</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	1,133,627	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)	576,702	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	559,738	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)	16,651				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>1,153,091</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)	189,565	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	202,603	0	0	0	12
<b>Total Accumulated Provision</b>	<b>392,168</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>760,923</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>	171,245				<b>171,245</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	17,255				<b>17,255</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,065				<b>1,065</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>18,320</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,320</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>189,565</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>189,565</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>	194,244				<b>194,244</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	8,359				<b>8,359</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>8,359</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,359</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>202,603</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>202,603</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	1,553,106	2,080		1,555,186	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>1,553,106</b>	<b>2,080</b>	<b>0</b>	<b>1,555,186</b>	
Less accum. prov. depr. & amort. (122)	513,317	23,004		536,321	3
<b>Net Nonutility Property</b>	<b>1,039,789</b>	<b>(20,924)</b>	<b>0</b>	<b>1,018,865</b>	

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

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

### MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel for generation					0	0
Other					0	0
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	4,677	4,675
Sewer utility	671	1,027
Gas utility		0
Merchandise	13,252	0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>18,600</b>	<b>5,702</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><u>0</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	0 1
<b>Changes during year (explain):</b>	
NONE	2
<b>Balance end of year</b>	<u><u>0</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.

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<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
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NONE

**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>					
TIMBERWOOD BANK	07/18/2005	07/18/2009	5.30%	22,332	<b>1</b>
TIMBERWOOD BANK	07/10/2006	06/10/2011	5.20%	20,000	<b>2</b>
TIMBERWOOD BANK	03/10/2004	04/15/2009	3.63%	420,371	<b>3</b>
<b>Total for Account 224</b>				<b>462,703</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	931	1
<b>Accruals:</b>		
Charged water department expense	2,246	2
Charged electric department expense		3
Charged sewer department expense	2,188	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>4,434</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	4,536	7
PSC Remainder Assessment	76	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>4,612</u>	
<b>Balance end of year</b>	<u><u>753</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>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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>					
STATE TRUST FUND LOANS	0			0	3
TIMBERWOOD BANK	3,371	17,265	17,461	3,175	4
<b>Subtotal</b>	<b>3,371</b>	<b>17,265</b>	<b>17,461</b>	<b>3,175</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>3,371</b>	<b>17,265</b>	<b>17,461</b>	<b>3,175</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
DEFERRED SPECIAL ASSESSMENTS	1,400	2
<b>Total (Acct. 124):</b>	<b>1,400</b>	
<b>Special Funds (125):</b>		
SPECIAL REDEMPTION FUND	3,170	3
DEPRECIATION RESERVE	25,952	4
<b>Total (Acct. 125):</b>	<b>29,122</b>	
<b>Notes Receivable (141):</b>		
NONE		5
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	23,931	6
Electric		7
Sewer (Regulated)		8
<b>Other (specify):</b>		
BOTTLED WATER	7,707	9
<b>Total (Acct. 142):</b>	<b>31,638</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	19,601	10
Merchandising, jobbing and contract work		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 143):</b>	<b>19,601</b>	
<b>Receivables from Municipality (145):</b>		
WATER	21,046	13
SEWER	12,757	14
SPECIAL ASSESSMENT RECEIVABLE WATER	6,918	15
SPECIAL ASSESSMENT RECEIVABLE SEWER	1,899	16
<b>Total (Acct. 145):</b>	<b>42,620</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	4,839	17
<b>Total (Acct. 165):</b>	<b>4,839</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		18
<b>Total (Acct. 182):</b>	0	
<b>Other Deferred Debits (183):</b>		
NONE		19
<b>Total (Acct. 183):</b>	0	
<b>Payables to Municipality (233):</b>		
NONE		20
<b>Total (Acct. 233):</b>	0	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	138,749	21
NONE		22
<b>Total (Acct. 253):</b>	138,749	

### 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)	566,970	0	0	0	566,970	1
Materials and Supplies	4,676	0	0	0	4,676	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	180,405	0	0	0	180,405	4
Customer Advances for Construction					0	5
Regulatory Liability	142,830	0	0	0	142,830	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>248,411</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>248,411</b>	
Net Operating Income	37,129	0	0	0	37,129	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	14.95%	N/A	N/A	N/A	14.95%	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2	1
Electric		2
Gas		3
Sewer	2	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	146,911	0	0	0	<b>146,911</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	8,162	0	0	0	<b>8,162</b>	<b>3</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>138,749</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>138,749</b>	

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## FINANCIAL SECTION FOOTNOTES

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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.

ACCOUNT 143 ACCOUNTS RECEIVABLE SEWER CUSTOMERS	19,601
ACCOUNT 145 RECEIVABLE FROM MUNICIPALITY WATER	21,046
ACCOUNT 145 RECEIVABLE FROM MUNICIPALITY SEWER	12,757
ACCOUNT 145 SPECIAL ASSESSMENT RECEIVABLE WATER	6,918

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### Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253) (P

#### General footnotes

AMORTIZATION PER PSC OF 163,235 OVER 20 YEARS WITH THE COMMISSIONS ORDER DATED APRIL 2, 2001 WHICH EQUALS 8,162 PER YEAR

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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)	95,860	96,288	1
<b>Total Sales of Water</b>	<b>95,860</b>	<b>96,288</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	696	333	2
Other Water Revenues (474)	20,428	2,572	3
<b>Total Other Operating Revenues</b>	<b>21,124</b>	<b>2,905</b>	
<b>Total Operating Revenues</b>	<b>116,984</b>	<b>99,193</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	33,315	37,553	4
General Operating Expenses (680-690)	27,039	26,717	5
<b>Total Operation and Maintenance Expenses</b>	<b>60,354</b>	<b>64,270</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	17,255	9,305	6
Amortization Expense (404)		0	7
Taxes (408)	2,246	2,256	8
<b>Total Other Operating Expenses</b>	<b>19,501</b>	<b>11,561</b>	
<b>Total Operating Expenses</b>	<b>79,855</b>	<b>75,831</b>	
<b>NET OPERATING INCOME</b>	<b>37,129</b>	<b>23,362</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	264	9,945	45,943	4
Commercial	48	3,114	11,353	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>312</b>	<b>13,059</b>	<b>57,296</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		33,834	8
Other Sales to Public Authorities (464)	11	1,189	4,730	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>324</b>	<b>14,248</b>	<b>95,860</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)	33,834	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>33,834</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	696	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>696</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	902	7
<b>Other (specify):</b> LEVY	19,526	8
<b>Total Other Water Revenues (474)</b>	<b>20,428</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)	17,152	17,373	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	3,941	3,740	3
Chemicals (630)		0	4
Supplies and Expenses (640)	2,985	7,639	5
Repairs of Water Plant (650)	8,501	7,842	6
Transportation Expenses (660)	736	959	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>33,315</b>	<b>37,553</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	10,547	10,253	8
Office Supplies and Expenses (681)	8,405	9,522	9
Outside Services Employed (682)	725	725	10
Insurance Expense (684)	5,079	3,904	11
Employees Pensions and Benefits (686)	2,192	2,106	12
Regulatory Commission Expenses (688)	76	89	13
Miscellaneous General Expenses (689)	15	118	14
Uncollectible Accounts (690)		0	15
<b>Total General Operating Expenses</b>	<b>27,039</b>	<b>26,717</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>60,354</b>	<b>64,270</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			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>	
Social Security		2,170	2,167	3
PSC Remainder Assessment		76	89	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>2,246</b>	<b>2,256</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>500</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	1,400		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)	62,504		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>63,904</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	34,651		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	6,246		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	35		20
<b>Total Pumping Plant</b>	<b>40,932</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 Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>500</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			1,400	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)			62,504	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>63,904</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			34,651	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			6,246	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			35	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>40,932</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 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)	592		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	32,728		26
Transmission and Distribution Mains (343)	171,324	12,500	27
Fire Mains (344)	0		28
Services (345)	17,595		29
Meters (346)	38,727		30
Hydrants (348)	13,415		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>274,381</b>	<b>12,500</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	126,022		34
Office Furniture and Equipment (372)	9,366		35
Computer Equipment (372.1)	7,144		36
Transportation Equipment (373)	13,876		37
Other General Equipment (379)	3,633		38
Other Tangible Property (390)	17,480	6,964	39
<b>Total General Plant</b>	<b>177,521</b>	<b>6,964</b>	
<b>Total utility plant in service directly assignable</b>	<b>557,238</b>	<b>19,464</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>557,238</b>	<b>19,464</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)			592 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			32,728 26
Transmission and Distribution Mains (343)			183,824 27
Fire Mains (344)			0 28
Services (345)			17,595 29
Meters (346)			38,727 30
Hydrants (348)			13,415 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>286,881</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			126,022 34
Office Furniture and Equipment (372)			9,366 35
Computer Equipment (372.1)			7,144 36
Transportation Equipment (373)			13,876 37
Other General Equipment (379)			3,633 38
Other Tangible Property (390)			24,444 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>184,485</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>576,702</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>576,702</b>

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

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

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

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	477,582		27
Fire Mains (344)	0		28
Services (345)	49,049		29
Meters (346)	0		30
Hydrants (348)	33,107		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>559,738</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>559,738</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>559,738</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)			477,582 27
Fire Mains (344)			0 28
Services (345)			49,049 29
Meters (346)			0 30
Hydrants (348)			33,107 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>559,738</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>559,738</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>559,738</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			1,560	<b>1,560</b>	1
February			1,451	<b>1,451</b>	2
March			1,645	<b>1,645</b>	3
April			1,330	<b>1,330</b>	4
May			1,427	<b>1,427</b>	5
June			1,478	<b>1,478</b>	6
July			1,648	<b>1,648</b>	7
August			1,564	<b>1,564</b>	8
September			1,406	<b>1,406</b>	9
October			1,395	<b>1,395</b>	10
November			1,746	<b>1,746</b>	11
December			1,407	<b>1,407</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>18,057</b>	<b>18,057</b>	
Less: Water sold				14,248	13
Volume pumped but not sold				<b>3,809</b>	14
Volume sold as a percent of volume pumped				<b>79%</b>	15
Volume used for water production, water quality and system maintenance				1,364	16
Volume related to equipment/system malfunction				582	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>1,946</b>	19
Volume pumped but unaccounted for				<b>1,863</b>	20
Percent of water lost				<b>10%</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.)				190	24
Date of maximum: 11/14/2006					25
Cause of maximum:					26
WATERMAIN BREAK					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				21	27
Date of minimum: 1/21/2006					28
Total KWH used for pumping for the year				37,820	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 # 1 1809 CAVOUR ST WABEN	BF828	95	12	502,560	Yes	<b>1</b>
WELL #2 1735 THIRD ST WABENO	EJ759	155	12	763,200	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	WELL # 1	WELL # 2	1
Location	01	02	2
Purpose	B	P	3
Destination	R	R	4
Pump Manufacturer	LAVE N CO	SIMMONS	5
Year Installed	1972	1993	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	320	320	8
Pump Motor or Standby Engine Mfr	GE	US ELECTRIC	10
Year Installed	1972	1993	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	25	25	13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	01		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1972		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	120		6
Total capacity in gallons (actual)	120,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			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	S	2.000	1,350	0	0	0	<b>1,350</b>	<b>1</b>
M	S	4.000	123	0	0	0	<b>123</b>	<b>2</b>
M	D	6.000	29,975	0	0	0	<b>29,975</b>	<b>3</b>
M	S	6.000	340	0	0	0	<b>340</b>	<b>4</b>
P	D	6.000	1,188	0	0	0	<b>1,188</b>	<b>5</b>
M	D	8.000	3,043	0	0	0	<b>3,043</b>	<b>6</b>
M	S	8.000	8,878	0	0	0	<b>8,878</b>	<b>7</b>
<b>Total Within Municipality</b>			<b>44,897</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,897</b>	
<b>Total Utility</b>			<b>44,897</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>44,897</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	350	0	0	0	350	25	1
M	1.000	12	0	0	0	12	1	2
M	1.500	2	0	0	0	2		3
M	2.000	3	0	0	0	3		4
<b>Total Utility</b>		<b>367</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>367</b>	<b>26</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	323	0	0	0	323	4	1
1.000	11	0	0	0	11	0	2
1.250	0	0	0	0	0	0	3
1.500	2	0	0	0	2	0	4
2.000	3	0	0	0	3	0	5
<b>Total:</b>	<b>339</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>339</b>	<b>4</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	264	36	0	7	2	14	323	1
1.000	0	11	0	0	0	0	11	2
1.250	0	0	0	0	0	0	0	3
1.500	0	0	0	2	0	0	2	4
2.000	0	1	0	2	0	0	3	5
<b>Total:</b>	<b>264</b>	<b>48</b>	<b>0</b>	<b>11</b>	<b>2</b>	<b>14</b>	<b>339</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	66				66	2
<b>Total Fire Hydrants</b>	<b>66</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>66</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:	66
Number of distribution system valves end of year:	100
Number of distribution valves operated during year:	7

**WATER OPERATING SECTION FOOTNOTES**

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

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

LEVY OF \$19,526 TO THE TOWN'S TAX ROLL FOR THE PURPOSE OF PAYMENT ON DEBT

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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.

2005 EXTENSIVE REPAIRS FOR WATER SUPPLY BREAKS AND WELL #2

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

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

WATER BOTTLING EQUIPMENT \$6,964

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

BILL FOR MOVING MAIN UNDER OCONTO DRIVE \$12,500

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**Meters (Page W-19)**

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

METERS WERE NOT TESTED EXTENSIVELY AS ALL THE METERS WERE CHANGED TO THE NEW STYLE METER UNDER A 3 YEAR PROGRAM THAT ENDED IN 2003

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

MORE DISTRIBUTION VALVES WILL BE TESTED IN 2007. IN 2006 A COUNT WAS MADE OF THE SYSTEM VALVES AND OUR COUNT WAS CORRECTED TO 100.

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