



3014 (02-02-05)

ANNUAL REPORT

OF

Name: WEST SALEM MUNICIPAL JOINT WATER AND SEWER UTILITY

Principal Office: 175 SOUTH LEONARD STREET
WEST SALEM, WI 54669

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.

SIGNATURE PAGE

I TERESA SCHNITZLER of
(Person responsible for accounts)

WEST SALEM MUNICIPAL JOINT WATER AND SEWER 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) 04/01/2007
(Date)

ADMINISTRATOR
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WEST SALEM MUNICIPAL JOINT WATER AND SEWER UTILITY

Utility Address: 175 SOUTH LEONARD STREET
WEST SALEM, WI 54669

When was utility organized? 1/1/1907

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS TERESA SCHNITZLER

Title: ADMINISTRATOR

Office Address:

175 SOUTH LEONARD STREET
WEST SALEM, WI 54669

Telephone: (608) 786 - 1858

Fax Number: (608) 786 - 1988

E-mail Address:

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

Name: JAMES N OLSON

Title: VICE PRESIDENT

Office Address: TOSTRUD & TEMP, S.C.

210 MAIN STREET, SUITE 210
LA CROSSE, WI 54601

Telephone: (608) 784 - 8060

Fax Number: (608) 784 - 8167

E-mail Address: jnolson@centurytel.net

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

Name: MS DIANA ENGEL

Title: CHAIRPERSON

Office Address:

480 LARK LANE
WEST SALEM, WI 54669

Telephone: (608) 786 - 1560

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 3/19/2007

Period covered by most recent audit: 2006

Names and titles of utility management including manager or superintendent:

Name: MR WADE PETERSON

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

175 SOUTH LEONARD STREET
WEST SALEM, WI 54669

Telephone: (608) 786 - 2850

Fax Number: (608) 786 - 1988

E-mail Address: publicworks@westsalemwi.com

Name of utility commission/committee: WATER AND SEWER COMMITTEE

Names of members of utility commission/committee:

MS DIANA ENGEL, CHAIRPERSON

MR HAROLD HOFFMAN, II

MR DENNIS MANTHEI

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? YES

Date of Ordinance: 10/16/197

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	413,971	415,414	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	216,871	207,103	2
Depreciation Expense (403)	48,018	46,094	3
Amortization Expense (404-407)	1,963	1,963	4
Taxes (408)	59,958	55,835	5
Total Operating Expenses	326,810	310,995	
Net Operating Income	87,161	104,419	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	87,161	104,419	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	244,113	235,084	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	13,328	8,851	10
Miscellaneous Nonoperating Income (421)	0	854,810	11
Total Other Income	257,441	1,098,745	
Total Income	344,602	1,203,164	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(18,053)	(18,053)	12
Other Income Deductions (426)	36,216	31,709	13
Total Miscellaneous Income Deductions	18,163	13,656	
Income Before Interest Charges	326,439	1,189,508	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	111,458	123,397	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	111,458	123,397	
Net Income	214,981	1,066,111	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,227,033	5,160,922	20
Balance Transferred from Income (433)	214,981	1,066,111	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,442,014	6,227,033	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	413,971		413,971	1
Total (Acct. 400):	413,971	0	413,971	
Operation and Maintenance Expense (401-402):				
Derived	216,871		216,871	2
Total (Acct. 401-402):	216,871	0	216,871	
Depreciation Expense (403):				
Derived	48,018		48,018	3
Total (Acct. 403):	48,018	0	48,018	
Amortization Expense (404-407):				
Derived	1,963		1,963	4
Total (Acct. 404-407):	1,963	0	1,963	
Taxes (408):				
Derived	59,958		59,958	5
Total (Acct. 408):	59,958	0	59,958	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	87,161	0	87,161	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NON REGULATED SEWER INCOME	244,113		244,113	9
Total (Acct. 417):	244,113	0	244,113	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
WATER UTILITY	13,328	0	13,328 11
Total (Acct. 419):	13,328	0	13,328
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]		0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	257,441	0	257,441
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(18,053)	[REDACTED]	(18,053) 14
NONE	0	0	0 15
Total (Acct. 425):	(18,053)	0	(18,053)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	36,216	36,216 16
NONE	0	0	0 17
Total (Acct. 426):	0	36,216	36,216
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(18,053)	36,216	18,163
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	111,458	[REDACTED]	111,458 18
Total (Acct. 427):	111,458	0	111,458
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 19
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 21
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	111,458	0	111,458
NET INCOME:	251,197	(36,216)	214,981
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,423,182	3,803,851	6,227,033 24
Total (Acct. 216):	2,423,182	3,803,851	6,227,033
Balance Transferred from Income (433):			
Derived	251,197	(36,216)	214,981 25
Total (Acct. 433):	251,197	(36,216)	214,981
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,674,379	3,767,635	6,442,014

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
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	413,971	0	0	0	413,971	1
Less: interdepartmental sales	7,171		0	0	7,171	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	406,800	0	0	0	406,800	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	45,000		45,000	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	77,500		77,500	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	122,500	0	122,500	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.5	1
Electric		2
Gas		3
Sewer	2.2	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,333,666	4,215,865	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,062,988	979,348	2
Net Utility Plant	3,270,678	3,236,517	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	7,147,641	7,008,917	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,551,160	1,376,643	4
Net Nonutility Property	5,596,481	5,632,274	
Investment in Municipality (123)	0	0	5
Other Investments (124)	928,295	959,967	6
Special Funds (125)	142,964	138,643	7
Total Other Property and Investments	6,667,740	6,730,884	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	56,932	138,095	8
Temporary Cash Investments (132)	175,682	167,301	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	41,322	40,091	11
Other Accounts Receivable (143)	159,682	148,851	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	23,142	21,591	14
Materials and Supplies (150)	5,623	5,734	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	462,383	521,663	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	9,344	12,333	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	96,970	145,455	20
Total Deferred Debits	106,314	157,788	
Total Assets and Other Debits	10,507,115	10,646,852	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	92,643	92,643	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	6,442,014	6,227,033	23
Total Proprietary Capital	6,534,657	6,319,676	
LONG-TERM DEBT			
Bonds (221)	510,000	633,500	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	3,089,275	3,328,262	26
Total Long-Term Debt	3,599,275	3,961,762	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	46,387	18,489	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	17,679	19,755	32
Other Current and Accrued Liabilities (238)	2,214	2,214	33
Total Current and Accrued Liabilities	66,280	40,458	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	306,903	324,956	36
Total Deferred Credits	306,903	324,956	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	10,507,115	10,646,852	

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)	
First of Year:					
Total Utility Plant - First of Year	4,215,865	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,996,920	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,336,746	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	4,333,666	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	595,992	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	466,996	0	0	0	13
Total Accumulated Provision	1,062,988	0	0	0	
Net Utility Plant	3,270,678	0	0	0	

**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)	
Balance first of year (110.1)	548,568				548,568	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	48,018				48,018	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,906				5,906	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
Total credits	53,924	0	0	0	53,924	16
Debits during year						17
Book cost of plant retired	6,500				6,500	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	6,500	0	0	0	6,500	25
Balance end of year (110.1)	595,992	0	0	0	595,992	26
Composite Depreciation Rate?	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)	
Balance first of year (110.1)	430,780				430,780	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	36,216				36,216	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	36,216	0	0	0	36,216	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	466,996	0	0	0	466,996	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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	6,963,143	148,724	10,000	7,101,867	1
Other (specify):					
MAINS REMOVED AND REPLACED	41,949			41,949	2
SERVICES REMOVED AND REPLACED	3,089			3,089	3
EQUIPMENT-PORTABLE SCALE	736			736	4
Total Nonutility Property (121)	7,008,917	148,724	10,000	7,147,641	
Less accum. prov. depr. & amort. (122)	1,376,643	184,517	10,000	1,551,160	5
Net Nonutility Property	5,632,274	(35,793)	0	5,596,481	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	5,623	5,734 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	5,623	5,734

**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)		
Unamortized debt discount & expense (181)				
DEFERRED BOND COSTS-93 ISSUE REFUNDED IN 1998	2,266	428	1,888	1
REFUNDING REV BONDS - 1998	723	428	7,456	2
Total			9,344	
Unamortized premium on debt (251)				
NONE				3
Total			0	

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	92,643	1
Changes during year (explain):		2
Balance end of year	<u><u>92,643</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)	
REVENUE BONDS	12/01/1996	12/01/2006	5.00%	0	1
REFUNDING REV BONDS	12/01/1998	05/01/2017	4.56%	510,000	2
Total Bonds (Account 221):				510,000	

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)	
Other Long-Term Debt (224)					
CLEAN WATER FUND	04/22/1998	05/01/2017	2.67%	3,089,275	1
Total for Account 224				3,089,275	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	59,958	2
Charged electric department expense		3
Charged sewer department expense	7,081	4
Other (explain):		
NONE		5
Total Accruals and other credits	67,039	
Taxes paid during year:		
County, state and local taxes	56,874	6
Social Security taxes	9,804	7
PSC Remainder Assessment	361	8
Other (explain):		
NONE		9
Total payments and other debits	67,039	
Balance end of year	0	

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)	
Bonds (221)					
NONE	0			0	1
REV BOND	404	2,039	2,443	0	2
98 REFUND REV BOND	4,557	24,903	25,513	3,947	3
Subtotal	4,961	26,942	27,956	3,947	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
CLEANWATER FUND	14,794	84,516	85,578	13,732	5
Subtotal	14,794	84,516	85,578	13,732	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	19,755	111,458	113,534	17,679	

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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SEWER CASH & INVESTMENTS	928,295	2
Total (Acct. 124):	928,295	
Special Funds (125):		
WATER RESTRICTED INVESTMENTS	142,964	3
Total (Acct. 125):	142,964	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	41,322	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	41,322	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	159,682	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	159,682	
Receivables from Municipality (145):		
CUSTOMER A/R PUT ON TAX ROLL	23,142	12
Total (Acct. 145):	23,142	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
UNAMORTIZED COST OF RESERVOIR RESTORATION	96,970	15
Total (Acct. 183):	96,970	

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)	
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	306,903	17
NONE		18
Total (Acct. 253):	306,903	

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)		
Add Average:							
Utility Plant in Service (101.1)	1,938,019	0	0	0	1,938,019	1	
Materials and Supplies	5,678	0	0	0	5,678	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation (110.1)	572,280	0	0	0	572,280	4	
Customer Advances for Construction					0	5	
Regulatory Liability	315,929	0	0	0	315,929	6	
					0	7	
Average Net Rate Base	1,055,488	0	0	0	1,055,488		
Net Operating Income	87,161	0	0	0	87,161	8	
Net Operating Income as a percent of Average Net Rate Base	8.26%	N/A	N/A	N/A	8.26%		

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	324,956	0	0	0	324,956	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	18,053	0	0	0	18,053	3
Other (specify):					0	4
Balance End of Year	306,903	0	0	0	306,903	

FINANCIAL SECTION FOOTNOTES

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

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

PSC authorized 2/25/05.

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

Acct 143 - Consists of A/R customers of \$108,876 and Due from municipality for delinquent sewer bills put on tax roll of \$51,806. Acct 145 - Done.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	408,235	408,483	1
Total Sales of Water	408,235	408,483	
Other Operating Revenues			
Forfeited Discounts (470)	1,455	1,443	2
Miscellaneous Service Revenues (471)	906	2,582	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,375	2,906	6
Total Other Operating Revenues	5,736	6,931	
Total Operating Revenues	413,971	415,414	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	9,563	10,829	7
Pumping Expenses (620-625)	40,511	42,789	8
Water Treatment Expenses (630-635)	22,276	29,120	9
Transmission and Distribution Expenses (640-655)	74,790	65,813	10
Customer Accounts Expenses (901-904)	5,097	3,558	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	64,634	54,994	13
Total Operation and Maintenance Expenses	216,871	207,103	
Other Operating Expenses			
Depreciation Expense (403)	48,018	46,094	14
Amortization Expense (404-407)	1,963	1,963	15
Taxes (408)	59,958	55,835	16
Total Other Operating Expenses	109,939	103,892	
Total Operating Expenses	326,810	310,995	
NET OPERATING INCOME	87,161	104,419	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,348	82,692	163,890	4
Commercial	184	39,685	61,690	5
Industrial	7	12,796	14,374	6
Total Metered Sales to General Customers (461)	1,539	135,173	239,954	
Private Fire Protection Service (462)	4		3,097	7
Public Fire Protection Service (463)	1		111,065	8
Other Sales to Public Authorities (464)	15	37,829	46,948	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	5,236	7,171	12
Total Sales of Water	1,561	178,238	408,235	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

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)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	111,065	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
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	111,065	
Forfeited Discounts (470):		
Customer late payment charges	1,455	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,455	
Miscellaneous Service Revenues (471):		
MISC CHARGES FOR SERVICES	906	7
Total Miscellaneous Service Revenues (471)	906	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,375	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	3,375	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	7,676	7,545	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	1,746	1,897	3
Maintenance of Water Source Plant (605)	141	1,387	4
Total Source of Supply Expenses	9,563	10,829	
PUMPING EXPENSES			
Operation Labor (620)	5,595	5,431	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	19,980	17,710	7
Operation Supplies and Expenses (623)	618	670	8
Maintenance of Pumping Plant (625)	14,318	18,978	9
Total Pumping Expenses	40,511	42,789	
WATER TREATMENT EXPENSES			
Operation Labor (630)	8,695	8,532	10
Chemicals (631)	10,736	14,368	11
Operation Supplies and Expenses (632)	2,776	5,563	12
Maintenance of Water Treatment Plant (635)	69	657	13
Total Water Treatment Expenses	22,276	29,120	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	9,316	9,126	14
Operation Supplies and Expenses (641)	1,465	624	15
Maintenance of Distribution Reservoirs and Standpipes (650)	48,485	48,485	16
Maintenance of Mains (651)	2,928	2,467	17
Maintenance of Services (652)	1,321	646	18
Maintenance of Meters (653)	6,683	2,521	19
Maintenance of Hydrants (654)	4,592	1,944	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	74,790	65,813	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	0		22
Accounting and Collecting Labor (902)	0		23
Supplies and Expenses (903)	5,097	3,558	24
Uncollectible Accounts (904)	0		25
Total Customer Accounts Expenses	5,097	3,558	
SALES EXPENSES			
Sales Expenses (910)	0		26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	13,717	12,678	27
Office Supplies and Expenses (921)	19	426	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	5,426	5,692	30
Property Insurance (924)	6,546	6,569	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	28,635	27,838	33
Regulatory Commission Expenses (928)	2,880	0	34
Miscellaneous General Expenses (930)	5,768	1,291	35
Transportation Expenses (933)	1,643	500	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	64,634	54,994	
Total Operation and Maintenance Expenses	216,871	207,103	

TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		56,874	52,989	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,186	1,238	2
Net property tax equivalent		55,688	51,751	
Social Security		3,909	3,780	3
PSC Remainder Assessment		361	304	4
Other (specify): NONE			0	5
Total tax expense		59,958	55,835	

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			La Crosse				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202935				3
County tax rate	mills		4.434586				4
Local tax rate	mills		3.880628				5
School tax rate	mills		10.672119				6
Voc. school tax rate	mills		2.289235				7
Other tax rate - Local	mills		0.522868				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.002371				10
Less: state credit	mills		2.276385				11
Net tax rate	mills		19.725986				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.880628				14
Combined School Tax Rate	mills		12.961354				15
Other Tax Rate - Local	mills		0.522868				16
Total Local & School Tax	mills		17.364850				17
Total Tax Rate	mills		22.002371				18
Ratio of Local and School Tax to Total	dec.		0.789226				19
Total tax net of state credit	mills		19.725986				20
Net Local and School Tax Rate	mills		15.568267				21
Utility Plant, Jan. 1	\$	4,215,865	4,215,865				22
Materials & Supplies	\$	5,734	5,734				23
Subtotal	\$	4,221,599	4,221,599				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,221,599	4,221,599				26
Assessment Ratio	dec.		0.865358				27
Assessed Value	\$	3,653,194	3,653,194				28
Net Local & School Rate	mills		15.568267				29
Tax Equiv. Computed for Current Year	\$	56,874	56,874				30
Tax Equivalent per 1994 PSC Report	\$	39,584					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	56,874					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	21,445		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)	162,600		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	184,045	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	205,954		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	96,489		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,966		20
Total Pumping Plant	306,409	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	480,778		23
Total Water Treatment Plant	480,778	0	

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)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			21,445	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)			162,600	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	184,045	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			205,954	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			96,489	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,966	20
Total Pumping Plant	0	0	306,409	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			480,778	23
Total Water Treatment Plant	0	0	480,778	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,000		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	203,023		26
Transmission and Distribution Mains (343)	198,827	38,275	27
Fire Mains (344)	0		28
Services (345)	33,469	17,110	29
Meters (346)	175,988	41,802	30
Hydrants (348)	266,696	14,955	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	882,003	112,142	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	13,765	9,750	36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	12,119	2,409	44
Other Tangible Property (399)	0		45
Total General Plant	25,884	12,159	
Total utility plant in service directly assignable	1,879,119	124,301	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,879,119	124,301	

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)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			4,000 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			203,023 26
Transmission and Distribution Mains (343)	3,000		234,102 27
Fire Mains (344)			0 28
Services (345)	2,000		48,579 29
Meters (346)			217,790 30
Hydrants (348)	1,500		280,151 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	6,500	0	987,645
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			23,515 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			14,528 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	38,043
Total utility plant in service directly assignable	6,500	0	1,996,920
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	6,500	0	1,996,920

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
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
Total Source of Supply Plant	0	0	
PUMPING PLANT			
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
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

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)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
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
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
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
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,948,912		27
Fire Mains (344)	0		28
Services (345)	318,079		29
Meters (346)	0		30
Hydrants (348)	69,755		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,336,746	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	2,336,746	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,336,746	0	

**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)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,948,912 27
Fire Mains (344)			0 28
Services (345)			318,079 29
Meters (346)			0 30
Hydrants (348)			69,755 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,336,746
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	2,336,746
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	2,336,746

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.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			12,836	12,836	1
February			11,413	11,413	2
March			12,257	12,257	3
April			12,799	12,799	4
May			15,678	15,678	5
June			19,658	19,658	6
July			26,204	26,204	7
August			21,352	21,352	8
September			14,865	14,865	9
October			13,716	13,716	10
November			11,553	11,553	11
December			11,825	11,825	12
Total annual pumpage	0	0	184,156	184,156	
Less: Water sold				178,238	13
Volume pumped but not sold				5,918	14
Volume sold as a percent of volume pumped				97%	15
Volume used for water production, water quality and system maintenance				3,231	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,231	19
Volume pumped but unaccounted for				2,687	20
Percent of water lost				1%	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.)				1,137	24
Date of maximum: 7/17/2006					25
Cause of maximum:					26
Hot Weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				141	27
Date of minimum: 12/22/2006					28
Total KWH used for pumping for the year				320,733	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)	
SOUTH MILL ST	2	525	10	712,800	Yes	1
SALEM HEIGHTS ADDN-LOT 18	3	450	16	763,200	Yes	2
EAST AVENUE	4	390	16	864,000	Yes	3

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 2	WELL 3	WELL 4	1
Location	SOUTH MILL STREET	SALEM HEIGHTS ADDN	EAST AVENUE	2
Purpose	P	P	P	3
Destination	R	R	T	4
Pump Manufacturer	LAYNE	FAIRBANKS/MORSE	FAIRBANKS	5
Year Installed	1934	1975	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	495	495	600	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9 10
Year Installed	1973	1975	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	60	75	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
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1975		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	100		6
Total capacity in gallons (actual)	750,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4200		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	S	1.000	0	0	0	0	0	1
A	S	1.250	0	0	0	0	0	2
M	S	1.250	1,493	0	705	0	788	3
P	T	1.250	170	0	0	0	170	4
A	T	2.000	0	0	0	0	0	5
M	T	2.000	1,385	0	0	0	1,385	6
P	T	2.000	0	0	0	0	0	7
M	T	4.000	11,350	0	0	0	11,350	8
P	T	4.000	0	0	0	0	0	9
M	D	6.000	67,618	0	0	0	67,618	10
P	D	6.000	90	0	0	0	90	11
M	D	8.000	33,173	705	0	0	33,878	12
M	D	10.000	7,853	0	0	0	7,853	13
M	D	12.000	10,914	0	0	0	10,914	14
M	D	14.000	5,802	0	0	0	5,802	15
Total Within Municipality			139,848	705	705	0	139,848	
Total Utility			139,848	705	705	0	139,848	

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	867	0	9	0	858		1
M	1.000	681	9	0	0	690	190	2
M	1.250	9	0	0	0	9		3
P	1.500	2	0	0	0	2		4
M	1.500	18	0	0	0	18	4	5
M	2.000	14	0	0	0	14		6
M	4.000	6	0	0	0	6		7
P	4.000	1	0	0	0	1		8
M	6.000	14	0	0	0	14	3	9
M	8.000	1	0	0	0	1		10
Total Utility		1,613	9	9	0	1,613	197	

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	1,444	201	0	0	1,645	252	1
0.750	14	1	0	0	15	2	2
1.000	49	3	0	0	52	11	3
1.500	20	1	0	0	21	19	4
2.000	11	2	0	0	13	12	5
3.000	7	0	0	0	7	7	6
4.000	3	0	0	0	3	3	7
6.000	2	0	0	0	2	2	8
8.000	1	0	0	0	1	1	9
Total:	1,551	208	0	0	1,759	309	

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	1,337	105	2	5	0	196	1,645	1
0.750	6	6	0	0	0	3	15	2
1.000	0	47	1	1	1	2	52	3
1.500	0	13	3	3	1	1	21	4
2.000	0	6	0	4	1	2	13	5
3.000	0	4	0	2	1	0	7	6
4.000	0	2	1	0	0	0	3	7
6.000	0	0	0	0	2	0	2	8
8.000	0	0	0	0	1	0	1	9
Total:	1,343	183	7	15	7	204	1,759	

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)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	232	3	2		233	2
Total Fire Hydrants	232	3	2	0	233	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	233
Number of distribution system valves end of year:	366
Number of distribution valves operated during year:	223

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

Acct 404 - N/A.

Property Tax Equivalent (Water) (Page W-07)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Other tax rate - local is for Lake Neshonoc Protective Rehab District.

Water Mains (Page W-17)

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

Water mains were removed, replaced, and paid by the utility as part of a street reconstruction project. No additional debt was incurred by the utility for this project.

Water Services (Page W-18)

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

Water services were removed, replaced and paid by the utility as part of a street reconstruction project. No additional debt was incurred by the utility for this project.

Meters (Page W-19)

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

Yes
