



3014 (02-02-05)

ANNUAL REPORT

OF

Name: COTTAGE GROVE WATER UTILITY

Principal Office: 221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527

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

Exact Utility Name: COTTAGE GROVE WATER UTILITY

Utility Address: 221 EAST COTTAGE GROVE ROAD

COTTAGE GROVE, WI 53527

When was utility organized? 1/1/1941

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: KIM MANLEY

Title: VILLAGE ADMINISTRATOR

Office Address:

221 EAST COTTAGE GROVE ROAD

COTTAGE GROVE, WI 53527

Telephone: (608) 839 - 4704

Fax Number: (608) 839 - 4698

E-mail Address: kmanley@village.cottage-grove.wi.us

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE AND COMPANY, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: mlavold@virchowkrause.com

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

Name: JEFF HANSON

Title:

Office Address:

221 EAST COTTAGE GROVE ROAD

COTTAGE GROVE, WI 53527

Telephone: (608) 839 - 4704

Fax Number: (608) 839 - 4698

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: VIRCHOW, KRAUSE AND COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622 EXT

Fax Number: (608) 249 - 8532

E-mail Address: vhellenbrand@virchowkrause.com

Date of most recent audit report: 12/31/2006

Period covered by most recent audit: 1/1/2006 - 12/31/2006

Names and titles of utility management including manager or superintendent:

Name: JIM HESSLING

Title: DIRECTOR OF PUBIC WORKS

Office Address:

221 EAST COTTAGE GROVE ROAD
COTTAGE GROVE, WI 53527

Telephone: (608) 839 - 4704

Fax Number: (608) 839 - 1603

E-mail Address: jhessling@village.cottage-grove.wi.us

Name of utility commission/committee: COTTAGE GROVE UTILITY COMMISSION

Names of members of utility commission/committee:

- MR CHRISTOPHER DYER
- MR JEFF HANSON
- MR KEVIN HOEY
- MR DAVE KERZNAR
- MS KATHY SHOOK

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

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

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)	679,633	664,568	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	258,953	244,341	2
Depreciation Expense (403)	141,056	110,079	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	155,009	126,346	5
Total Operating Expenses	555,018	480,766	
Net Operating Income	124,615	183,802	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	124,615	183,802	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	41,999	21,657	10
Miscellaneous Nonoperating Income (421)	196,218	364,727	11
Total Other Income	238,217	386,384	
Total Income	362,832	570,186	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(15,891)	(15,891)	12
Other Income Deductions (426)	79,829	75,337	13
Total Miscellaneous Income Deductions	63,938	59,446	
Income Before Interest Charges	298,894	510,740	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	15,652	18,662	14
Amortization of Debt Discount and Expense (428)	1,748	1,748	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	27,127	27,938	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	1,903	19
Total Interest Charges	44,527	46,445	
Net Income	254,367	464,295	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,744,968	5,297,784	20
Balance Transferred from Income (433)	254,367	464,295	21
Miscellaneous Credits to Surplus (434)	122,469	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	17,111	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)	6,121,804	5,744,968	

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	679,633		679,633	1
Total (Acct. 400):	679,633	0	679,633	
Operation and Maintenance Expense (401-402):				
Derived	258,953		258,953	2
Total (Acct. 401-402):	258,953	0	258,953	
Depreciation Expense (403):				
Derived	141,056		141,056	3
Total (Acct. 403):	141,056	0	141,056	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	155,009		155,009	5
Total (Acct. 408):	155,009	0	155,009	
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:	124,615	0	124,615	
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):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
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):			
INTEREST ON INVESTMENTS	41,999	0	41,999 11
Total (Acct. 419):	41,999	0	41,999
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	196,218	196,218 12
NONE	0	0	0 13
Total (Acct. 421):	0	196,218	196,218
TOTAL OTHER INCOME:	41,999	196,218	238,217
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(15,891)	[REDACTED]	(15,891) 14
NONE	0	0	0 15
Total (Acct. 425):	(15,891)	0	(15,891)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	79,829	79,829 16
NONE	0	0	0 17
Total (Acct. 426):	0	79,829	79,829
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(15,891)	79,829	63,938
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	15,652	[REDACTED]	15,652 18
Total (Acct. 427):	15,652	0	15,652
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT ISSUANCE COSTS	1,748	[REDACTED]	1,748 19
Total (Acct. 428):	1,748	0	1,748
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	27,127	[REDACTED]	27,127 21
Total (Acct. 430):	27,127	0	27,127

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:	44,527	0	44,527
NET INCOME:	137,978	116,389	254,367
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,582,499	4,162,469	5,744,968 24
Total (Acct. 216):	1,582,499	4,162,469	5,744,968
Balance Transferred from Income (433):			
Derived	137,978	116,389	254,367 25
Total (Acct. 433):	137,978	116,389	254,367
Miscellaneous Credits to Surplus (434):			
PRIOR PERIOD ADJUSTMENT FOR IMPACT FEE REVENL	122,469	0	122,469 26
Total (Acct. 434):	122,469	0	122,469
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):	1,842,946	4,278,858	6,121,804

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):						
NONE					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

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	679,633	0	0	0	679,633	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	679,633	0	0	0	679,633	

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	88,655		88,655	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	88,655	0	88,655	

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	0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	9,437,291	9,106,221	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,672,794	1,439,343	2
Net Utility Plant	7,764,497	7,666,878	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	587,880	495,422	7
Total Other Property and Investments	587,880	495,422	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	257,518	433,970	8
Temporary Cash Investments (132)	282,126	227,255	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	118,886	116,806	11
Other Accounts Receivable (143)	81	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	13,701	13,996	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	857	5,724	16
Other Current and Accrued Assets (170)	24,210	12,832	17
Total Current and Accrued Assets	697,379	810,583	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	4,461	6,209	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	4,461	6,209	
Total Assets and Other Debits	9,054,217	8,979,092	

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)	1,403,698	1,198,972	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	6,121,804	5,744,968	23
Total Proprietary Capital	7,525,502	6,943,940	
LONG-TERM DEBT			
Bonds (221)	260,000	315,000	24
Advances from Municipality (223)	742,344	766,220	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,002,344	1,081,220	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	220,065	229,843	28
Payables to Municipality (233)	0	158,000	29
Customer Deposits (235)	10,000	10,000	30
Taxes Accrued (236)	0	123,494	31
Interest Accrued (237)	10,476	11,352	32
Other Current and Accrued Liabilities (238)	15,675	12,728	33
Total Current and Accrued Liabilities	256,216	545,417	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		122,469	35
Other Deferred Credits (253)	270,155	286,046	36
Total Deferred Credits	270,155	408,515	
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	9,054,217	8,979,092	

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	9,106,221	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)	4,698,335	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,731,027	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)	7,929				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	9,437,291	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)	1,117,612	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	555,182	0	0	0	13
Total Accumulated Provision	1,672,794	0	0	0	
Net Utility Plant	7,764,497	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)	963,259				963,259	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	141,056				141,056	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	13,766				13,766	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	154,822	0	0	0	154,822	16
Debits during year						17
Book cost of plant retired	469				469	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	469	0	0	0	469	25
Balance end of year (110.1)	1,117,612	0	0	0	1,117,612	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)	476,084				476,084	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	79,829				79,829	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	79,829	0	0	0	79,829	16
Debits during year						17
Book cost of plant retired	731				731	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	731	0	0	0	731	25
Balance end of year (110.1)	555,182	0	0	0	555,182	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	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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	0	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	0	
Balance end of year	0	

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		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	0	0

**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)				
1993 MORGAGE REVENUE BONDS	1,748	428	4,461	1
Total			<u><u>4,461</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<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	1,198,972	1
Changes during year (explain):		
COMMERCE PARK DEVELOPMENT - TIF CONTRIBUTED	103,849	2
COUNTY HWY N - TIF CONTRIBUTED	100,877	3
Balance end of year	<u>1,403,698</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)	
1993 REVENUE BONDS	04/01/1993	04/01/2010	5.40%	260,000	1
Total Bonds (Account 221):				260,000	

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)	
Advances (223)					
GENERAL OBLIGATION NOTES	02/15/2003	04/01/2012	2.25%	742,344	1
Total for Account 223				742,344	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	123,494	1
Accruals:		
Charged water department expense	155,009	2
Charged electric department expense		3
Charged sewer department expense	4,098	4
Other (explain):		
NONE		5
Total Accruals and other credits	159,107	
Taxes paid during year:		
County, state and local taxes	274,910	6
Social Security taxes	7,103	7
PSC Remainder Assessment	588	8
Other (explain):		
NONE		9
Total payments and other debits	282,601	
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)					
1993 BONDS	4,480	15,652	16,408	3,724	1
Subtotal	4,480	15,652	16,408	3,724	
Advances from Municipality (223)					
GENERAL OBLIGATION NOTES	6,872	27,127	27,247	6,752	2
Subtotal	6,872	27,127	27,247	6,752	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	11,352	42,779	43,655	10,476	

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):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
REDEMPTION ACCOUNT	53,172	3
RESERVE ACCOUNT	87,821	4
DEPRECIATION ACCOUNT	93,020	5
IMPACT FEE ACCOUNT	203,755	6
CONSTRUCTION ACCOUNT	150,112	7
Total (Acct. 125):	587,880	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	118,886	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	118,886	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
MISCELLANEOUS	81	15
Total (Acct. 143):	81	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS ON TAX ROLL	13,701	16
Total (Acct. 145):	13,701	
Prepayments (165):		
PREPAID EXPENSES	857	17
Total (Acct. 165):	857	

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)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		19
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		20
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	270,155	21
NONE		22
Total (Acct. 253):	270,155	

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)	4,570,933	0	0	0	4,570,933	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,040,435	0	0	0	1,040,435	4
Customer Advances for Construction					0	5
Regulatory Liability	278,100	0	0	0	278,100	6
NONE					0	7
Average Net Rate Base	3,252,398	0	0	0	3,252,398	
Net Operating Income	124,615	0	0	0	124,615	8
Net Operating Income as a percent of						
Average Net Rate Base	3.83%	N/A	N/A	N/A	3.83%	

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	286,046	0	0	0	286,046	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	15,891	0	0	0	15,891	3
Other (specify):						
NONE					0	4
Balance End of Year	270,155	0	0	0	270,155	

FINANCIAL SECTION FOOTNOTES

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

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

145 - Done.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Cottage Grove Water Utility
Cottage Grove, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Cottage Grove Water Utility, an enterprise fund of the Village of Cottage Grove as of December 31, 2006 and 2005, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2006 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

/s/ VIRCHOW, KRAUSE AND COMPANY, LLP

Madison, Wisconsin
March 8, 2007

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	631,718	619,209	1
Total Sales of Water	631,718	619,209	
Other Operating Revenues			
Forfeited Discounts (470)	5,054	4,377	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	27,914	26,362	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	14,947	14,620	6
Total Other Operating Revenues	47,915	45,359	
Total Operating Revenues	679,633	664,568	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	21,006	10,768	7
Pumping Expenses (620-625)	36,831	33,846	8
Water Treatment Expenses (630-635)	14,056	10,777	9
Transmission and Distribution Expenses (640-655)	31,687	46,903	10
Customer Accounts Expenses (901-904)	33,064	30,717	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	122,309	111,330	13
Total Operation and Maintenance Expenses	258,953	244,341	
Other Operating Expenses			
Depreciation Expense (403)	141,056	110,079	14
Amortization Expense (404-407)		0	15
Taxes (408)	155,009	126,346	16
Total Other Operating Expenses	296,065	236,425	
Total Operating Expenses	555,018	480,766	
NET OPERATING INCOME	124,615	183,802	

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	1	1	257	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	1	257	
Metered Sales to General Customers (461)				
Residential	2,006	112,590	374,817	4
Commercial	99	16,778	38,683	5
Industrial	10	19,489	22,693	6
Total Metered Sales to General Customers (461)	2,115	148,857	436,193	
Private Fire Protection Service (462)	17		15,958	7
Public Fire Protection Service (463)	1		171,033	8
Other Sales to Public Authorities (464)	22	1,317	8,277	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,156	150,175	631,718	

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)	171,033	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)	171,033	
Forfeited Discounts (470):		
Customer late payment charges	5,054	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	5,054	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
LEASED TOWER RENTAL	27,914	8
Total Rents from Water Property (472)	27,914	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	14,301	10
Other (specify): MISCELLANEOUS REVENUE	646	11
Total Other Water Revenues (474)	14,947	

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)	9,570	8,197	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	7,962	2,147	3
Maintenance of Water Source Plant (605)	3,474	424	4
Total Source of Supply Expenses	21,006	10,768	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	36,831	33,846	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)		0	9
Total Pumping Expenses	36,831	33,846	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	14,056	10,777	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	14,056	10,777	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	19,140	16,393	14
Operation Supplies and Expenses (641)	3,428	20,648	15
Maintenance of Distribution Reservoirs and Standpipes (650)		0	16
Maintenance of Mains (651)	3,842	6,153	17
Maintenance of Services (652)	1,122	1,193	18
Maintenance of Meters (653)	1,212	1,757	19
Maintenance of Hydrants (654)	2,943	759	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	31,687	46,903	

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)	9,570	8,211	22
Accounting and Collecting Labor (902)	23,494	22,506	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	33,064	30,717	
 SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
 ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	29,750	27,758	27
Office Supplies and Expenses (921)	6,700	6,389	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	15,841	14,826	30
Property Insurance (924)	6,806	5,932	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	32,418	27,813	33
Regulatory Commission Expenses (928)	11,566	4,588	34
Miscellaneous General Expenses (930)	9,305	13,494	35
Transportation Expenses (933)	6,566	4,919	36
Maintenance of General Plant (935)	3,357	5,611	37
Total Administrative and General Expenses	122,309	111,330	
 Total Operation and Maintenance Expenses	258,953	244,341	

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		151,416	123,494	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,098	3,816	2
Net property tax equivalent		147,318	119,678	
Social Security		7,103	6,103	3
PSC Remainder Assessment		588	565	4
Other (specify): NONE			0	5
Total tax expense		155,009	126,346	

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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.189149				3
County tax rate	mills		2.947427				4
Local tax rate	mills		6.170049				5
School tax rate	mills		11.943914				6
Voc. school tax rate	mills		1.305707				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.556246				10
Less: state credit	mills		1.534017				11
Net tax rate	mills		21.022229				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.170049				14
Combined School Tax Rate	mills		13.249621				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.419670				17
Total Tax Rate	mills		22.556246				18
Ratio of Local and School Tax to Total	dec.		0.860944				19
Total tax net of state credit	mills		21.022229				20
Net Local and School Tax Rate	mills		18.098967				21
Utility Plant, Jan. 1	\$	9,106,221	9,106,221				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	9,106,221	9,106,221				24
Less: Plant Outside Limits	\$	95,020	95,020				25
Taxable Assets	\$	9,011,201	9,011,201				26
Assessment Ratio	dec.		0.928400				27
Assessed Value	\$	8,365,999	8,365,999				28
Net Local & School Rate	mills		18.098967				29
Tax Equiv. Computed for Current Year	\$	151,416	151,416				30
Tax Equivalent per 1994 PSC Report	\$	61,106					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	151,416					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)	13,870		4
Structures and Improvements (311)	288,736		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	787,119	1,616	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	2,046		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,091,771	1,616	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	121,037		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	338,872		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,765		20
Total Pumping Plant	461,674	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	300		22
Water Treatment Equipment (332)	12,974		23
Total Water Treatment Plant	13,274	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)			13,870	4
Structures and Improvements (311)			288,736	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			788,735	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			2,046	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,093,387	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			121,037	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			338,872	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,765	20
Total Pumping Plant	0	0	461,674	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			300	22
Water Treatment Equipment (332)			12,974	23
Total Water Treatment Plant	0	0	13,274	

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)	83,292		24
Structures and Improvements (341)	23,301		25
Distribution Reservoirs and Standpipes (342)	176,063		26
Transmission and Distribution Mains (343)	1,499,164	188,491	27
Fire Mains (344)	0		28
Services (345)	95,323		29
Meters (346)	487,810	25,515	30
Hydrants (348)	139,779	16,235	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,504,732	230,241	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	167,816		34
Office Furniture and Equipment (391)	3,763		35
Computer Equipment (391.1)	92,066	1,497	36
Transportation Equipment (392)	90,256	21,918	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)	18,180		44
Other Tangible Property (399)	0		45
Total General Plant	372,081	23,415	
Total utility plant in service directly assignable	4,443,532	255,272	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,443,532	255,272	

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)			83,292 24
Structures and Improvements (341)			23,301 25
Distribution Reservoirs and Standpipes (342)			176,063 26
Transmission and Distribution Mains (343)			1,687,655 27
Fire Mains (344)			0 28
Services (345)	78		95,245 29
Meters (346)			513,325 30
Hydrants (348)	391		155,623 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	469	0	2,734,504
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			167,816 34
Office Furniture and Equipment (391)			3,763 35
Computer Equipment (391.1)			93,563 36
Transportation Equipment (392)			112,174 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)			18,180 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	395,496
Total utility plant in service directly assignable	469	0	4,698,335
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	469	0	4,698,335

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)	21,889		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	40,492		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	62,381	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)			21,889 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			40,492 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	62,381
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)	3,361,802	55,698	27
Fire Mains (344)	0		28
Services (345)	816,716	15,400	29
Meters (346)	0		30
Hydrants (348)	410,578	5,900	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,589,096	76,998	
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)	3,283		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	3,283	0	
Total utility plant in service directly assignable	4,654,760	76,998	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,654,760	76,998	

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)			3,417,500 27
Fire Mains (344)			0 28
Services (345)	122		831,994 29
Meters (346)			0 30
Hydrants (348)	609		415,869 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	731	0	4,665,363
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)			3,283 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	3,283
Total utility plant in service directly assignable	731	0	4,731,027
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	731	0	4,731,027

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			12,586	12,586	1
February			11,868	11,868	2
March			12,705	12,705	3
April			14,341	14,341	4
May			15,365	15,365	5
June			14,598	14,598	6
July			15,625	15,625	7
August			15,492	15,492	8
September			13,398	13,398	9
October			13,735	13,735	10
November			11,642	11,642	11
December			11,927	11,927	12
Total annual pumpage	0	0	163,282	163,282	
Less: Water sold				150,175	13
Volume pumped but not sold				13,107	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				8,634	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				8,634	19
Volume pumped but unaccounted for				4,473	20
Percent of water lost				3%	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.)				1,109	24
Date of maximum: 10/8/2006					25
Cause of maximum:					26
Growth in population.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				224	27
Date of minimum: 10/21/2006					28
Total KWH used for pumping for the year				265,800	29
If water is purchased: Vendor Name: N/A					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 308 N. MAIN	1	400	7	44	No	1
WELL DONNA STREET	2	435	16	72	Yes	2
WELL #3	3	530	18	261	Yes	3
WELL #4	4	675	18	275	Yes	4

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	2	3	4	1
Location	BLANK 2	BLANK 3	BLANK 4	2
Purpose	P	P	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	LAYMAR, BOWLAR	GOULDS	GOULDS	5
Year Installed	2002	2002	2005	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	750	1,100	1,100	8
Pump Motor or Standby Engine Mfr	STANDY BY FORD	STANDY BY FORD	CUMMINS GENERATOR	9 10
Year Installed	1973	1994	2005	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	125	125	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	3
Year constructed	1940	1985	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	160	160	6
Total capacity in gallons (actual)	40,000	550,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	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)	
M	D	4.000	1,534	0	0	0	1,534	1
A	D	6.000	9,456	0	0	0	9,456	2
M	D	6.000	16,981	91	0	0	17,072	3
M	D	8.000	53,342	1,407	0	0	54,749	4
M	D	10.000	25,290	630	0	0	25,920	5
M	D	12.000	38,003	685	0	0	38,688	6
M	D	14.000	1,403	0	0	0	1,403	7
M	D	16.000	6,931	1,112	0	0	8,043	8
Total Within Municipality			152,940	3,925	0	0	156,865	
M	D	4.000	133	0	0	0	133	9
A	D	6.000	510	0	0	0	510	10
M	D	6.000	45	0	0	0	45	11
M	D	8.000	595	0	0	0	595	12
M	D	10.000	1,211	0	0	0	1,211	13
Total Outside of Municipality			2,494	0	0	0	2,494	
Total Utility			155,434	3,925	0	0	159,359	

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	227	0	0	0	227		1
M	1.000	1,588	22	0	0	1,610	177	2
M	1.250	5	0	0	0	5		3
M	1.500	27	0	0	0	27	26	4
M	2.000	72	0	1	0	71	68	5
M	4.000	4	0	0	0	4	4	6
M	6.000	5	0	0	0	5	3	7
M	8.000	32	0	0	0	32	1	8
M	10.000	2	0	0	0	2	1	9
Total Utility		1,962	22	1	0	1,983	280	

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	2,010	32	0	5	2,047	53	1
0.750	37	0	0	0	37	2	2
1.000	21	0	0	0	21	0	3
1.500	16	1	0	0	17	0	4
2.000	8	3	0	0	11	0	5
3.000	4	0	0	0	4	0	6
Total:	2,096	36	0	5	2,137	55	

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	1,983	53	0	11	0	0	2,047	1
0.750	20	11	3	3	0	0	37	2
1.000	0	19	2	0	0	0	21	3
1.500	0	12	1	4	0	0	17	4
2.000	0	6	3	2	0	0	11	5
3.000	0	1	1	2	0	0	4	6
Total:	2,003	102	10	22	0	0	2,137	

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	5				5	1
Within Municipality	355	8	2		361	2
Total Fire Hydrants	360	8	2	0	366	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	365
Number of distribution system valves end of year:	735
Number of distribution valves operated during year:	735

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done.

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Nothing unusual noted. 2005 average cost per kWh was also above \$0.12/kWh.

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

Account 602 - In 2006 the utility made pump repairs at Well #3.

Account 641 - In 2005, the utility painted the South water tower.

Account 928 - 2006 expense represents consultant and PSCW costs for water rate study.

Sources of Water Supply - Ground Waters (Page W-13)

General footnotes

Well #1 is used only as a monitoring well.

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.

\$55,698 of main additions were financed by outside sources. The remaining additions were financed by the utility and TIF district.

Water Services (Page W-18)

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

\$15,400 of service additions were financed by outside sources. The remaining additions were financed by the utility and TIF district.

Meters (Page W-19)

Explain all reported adjustments.

Adjust to reconcile meter count to actual.

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

The utility tests meters on a rotating basis. In the current year 55 meters were tested, while 62 meters were tested in the prior year.

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
