



3014 (02-02-05)

ANNUAL REPORT

OF

Name: DARLINGTON WATER UTILITYPrincipal Office: 627 MAIN STREET
P.O. BOX 207
DARLINGTON, WI 53530For 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: DARLINGTON WATER UTILITY

Utility Address: 627 MAIN STREET
P.O. BOX 207
DARLINGTON, WI 53530

When was utility organized? 1/1/1885

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR PHILLIP A. RISSEEUW

Title: CITY CLERK-TREASURER

Office Address:

627 MAIN STREET
P.O. BOX 207
DARLINGTON, WI 53530

Telephone: (608) 776 - 4970

Fax Number: (608) 776 - 4974 EXT

E-mail Address: phil.risseeuw@cityofdarlingtonwi.org

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

Name: SHAWN ROELLI

Title: STAFF ACCOUNTANT

Office Address: JOHNSON BLOCK AND COMPANY, INC.

229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: sroelli@johnsonblock.com

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

Name: DAVID GOUGH

Title: CHAIRPERSON

Office Address:

627 MAIN STREET
P.O. BOX 207
DARLINGTON, WI 53530

Telephone: (608) 776 - 4970

Fax Number: (608) 776 - 4974

E-mail Address: N/A

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

IDENTIFICATION AND OWNERSHIP

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

Name: TERRY DRONE, CPA

Title: SENIOR ACCOUNTANT

Office Address: JOHNSON BLOCK AND COMPANY, INC.
229 HIGH STREET
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: tdrone@johnsonblock.com

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: DAVID BREUNIG

Title: MAYOR

Office Address:

627 MAIN STREET
P.O. BOX 207
DARLINGTON, WI 53530

Telephone: (608) 776 - 4970

Fax Number: (608) 776 - 4974

E-mail Address: N/A

Name of utility commission/committee: Utility Commission

Names of members of utility commission/committee:

- MRS BEVERLY ANDERSON
- MR DAVID BLASER
- MRS CINDY CORLEY
- MR DAVE GOUGH, CHAIRPERSON
- MR DON OSTERDAY
- MR STUART VAMSTAD

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: [REDACTED]

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)	433,307	430,307	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	210,325	199,177	2
Depreciation Expense (403)	80,293	59,083	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	89,305	77,668	5
Total Operating Expenses	379,923	335,928	
Net Operating Income	53,384	94,379	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	53,384	94,379	
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)	46,183	25,694	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	46,183	25,694	
Total Income	99,567	120,073	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(9,841)	(9,841)	12
Other Income Deductions (426)	19,614	24,172	13
Total Miscellaneous Income Deductions	9,773	14,331	
Income Before Interest Charges	89,794	105,742	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	76,169	79,239	14
Amortization of Debt Discount and Expense (428)	3,982	158	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	80,151	79,397	
Net Income	9,643	26,345	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,408,594	2,382,249	20
Balance Transferred from Income (433)	9,643	26,345	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)	2,418,237	2,408,594	

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	433,307		433,307	1
Total (Acct. 400):	433,307	0	433,307	
Operation and Maintenance Expense (401-402):				
Derived	210,325		210,325	2
Total (Acct. 401-402):	210,325	0	210,325	
Depreciation Expense (403):				
Derived	80,293		80,293	3
Total (Acct. 403):	80,293	0	80,293	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	89,305		89,305	5
Total (Acct. 408):	89,305	0	89,305	
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:	53,384	0	53,384	
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 INCOME	46,183	0	46,183 11
Total (Acct. 419):	46,183	0	46,183
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	46,183	0	46,183
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(9,841)		(9,841) 14
NONE	0	0	0 15
Total (Acct. 425):	(9,841)	0	(9,841)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		19,614	19,614 16
NONE	0	0	0 17
Total (Acct. 426):	0	19,614	19,614
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(9,841)	19,614	9,773
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	76,169		76,169 18
Total (Acct. 427):	76,169	0	76,169
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	3,982		3,982 19
Total (Acct. 428):	3,982	0	3,982
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		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:	80,151	0	80,151
NET INCOME:	29,257	(19,614)	9,643
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,469,189	939,405	2,408,594 24
Total (Acct. 216):	1,469,189	939,405	2,408,594
Balance Transferred from Income (433):			
Derived	29,257	(19,614)	9,643 25
Total (Acct. 433):	29,257	(19,614)	9,643
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):	1,498,446	919,791	2,418,237

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	433,307	0	0	0	433,307	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	433,307	0	0	0	433,307	

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	87,121		87,121	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	6,719		6,719	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	93,840	0	93,840	

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	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,662,650	4,565,502	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	945,319	846,585	2
Net Utility Plant	3,717,331	3,718,917	
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)	847,494	865,294	7
Total Other Property and Investments	847,494	865,294	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	27,228	4,805	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	80,081	79,091	11
Other Accounts Receivable (143)	0	3,056	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	5,557	5,242	14
Materials and Supplies (150)	10,172	6,955	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	123,038	99,149	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	38,858	3,035	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	8,536	23,237	20
Total Deferred Debits	47,394	26,272	
Total Assets and Other Debits	4,735,257	4,709,632	

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)	498,272	498,272	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,418,237	2,408,594	23
Total Proprietary Capital	2,916,509	2,906,866	
LONG-TERM DEBT			
Bonds (221)	1,550,000	1,496,600	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,550,000	1,496,600	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,705	16,970	28
Payables to Municipality (233)	107	11,826	29
Customer Deposits (235)			30
Taxes Accrued (236)	83,653	72,745	31
Interest Accrued (237)	14,551	26,190	32
Other Current and Accrued Liabilities (238)	446	1,308	33
Total Current and Accrued Liabilities	101,462	129,039	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	167,286	177,127	36
Total Deferred Credits	167,286	177,127	
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	4,735,257	4,709,632	

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	4,565,502	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)	3,446,661	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,208,617	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)	7,372				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	4,662,650	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)	656,488	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	288,831	0	0	0	13
Total Accumulated Provision	945,319	0	0	0	
Net Utility Plant	3,717,331	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)	577,373				577,373	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	80,293				80,293	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,242				2,242	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	193				193	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	82,728	0	0	0	82,728	16
Debits during year						17
Book cost of plant retired	3,608				3,608	18
Cost of removal	0				0	19
Other debits (specify):						20
Miscellaneous	5				5	21
					0	22
					0	23
					0	24
Total debits	3,613	0	0	0	3,613	25
Balance end of year (110.1)	656,488	0	0	0	656,488	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)	269,212				269,212	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	19,614				19,614	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
Miscellaneous	5				5	12
					0	13
					0	14
					0	15
Total credits	19,619	0	0	0	19,619	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)	288,831	0	0	0	288,831	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.00%					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	10,172	6,955 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	10,172	6,955

**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)				
1995 MORTGAGE REVENUE BONDS	3,035	428	0	1
2006 REVENUE BONDS	947	428	38,858	2
Total			38,858	
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	498,272	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>498,272</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)	
2006 REVENUE BONDS	10/12/2006	10/01/2026	3.70%	1,550,000	1
Total Bonds (Account 221):				1,550,000	

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	72,745	1
Accruals:		
Charged water department expense	89,305	2
Charged electric department expense		3
Charged sewer department expense	751	4
Other (explain):		
NONE		5
Total Accruals and other credits	90,056	
Taxes paid during year:		
County, state and local taxes	72,745	6
Social Security taxes	6,057	7
PSC Remainder Assessment	346	8
Other (explain):		
NONE		9
Total payments and other debits	79,148	
Balance end of year	83,653	

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)					
1995 MRB	26,190	61,618	87,808	0	1
2006 REVENUE BONDS		14,551		14,551	2
Subtotal	26,190	76,169	87,808	14,551	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	26,190	76,169	87,808	14,551	

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):		
DEPRECIATION FUND	136,329	3
RURAL DEVELOPMENT SPECIAL REDEMPTION FUND	537,862	4
SURPLUS FUND	173,303	5
Total (Acct. 125):	847,494	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	80,081	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	80,081	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY - OPERATING COSTS AND TAX ROLL	228	14
DUE FROM SEWER - SEWER SHARE OF METER ALLOATION	5,329	15
Total (Acct. 145):	5,557	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

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)	
Other Deferred Debits (183):		
WELL REPAIRS - WELL #3	8,536	18
Total (Acct. 183):	8,536	
Payables to Municipality (233):		
DUE TO SEWER - OPERATING EXPENSES	107	19
Total (Acct. 233):	107	
Other Deferred Credits (253):		
Regulatory Liability	167,286	20
NONE		21
Total (Acct. 253):	167,286	

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)	3,401,773	0	0	0	3,401,773	1
Materials and Supplies	8,563	0	0	0	8,563	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	616,930	0	0	0	616,930	4
Customer Advances for Construction					0	5
Regulatory Liability	172,206	0	0	0	172,206	6
NONE					0	7
Average Net Rate Base	2,621,200	0	0	0	2,621,200	
Net Operating Income	53,384	0	0	0	53,384	8
Net Operating Income as a percent of						
Average Net Rate Base	2.04%	N/A	N/A	N/A	2.04%	

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	177,127	0	0	0	177,127	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	9,841	0	0	0	9,841	3
Other (specify):						
NONE					0	4
Balance End of Year	167,286	0	0	0	167,286	

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.

On March 2, 2006 the Public Service Commission authorized the amortization of \$25,609 of Well #3 repairs over a three-year period beginning January 1, 2005.

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.

Done.

Signature Page (Page ii)

General footnotes

COMPILATION REPORT OF CERTIFIED PUBLIC ACCOUNTANTS

City Council
City of Darlington
Darlington, Wisconsin 53530

We have compiled the accompanying prescribed Municipal Utility Annual Report of the City of Darlington Water Utility as of December 31, 2006, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

A compilation is limited to presenting in the form of financial statements, information that is the representation of management. We have not audited or reviewed the accompanying Municipal Utility annual Report and, accordingly, do not express an opinion or any other form of assurance on this report.

The aforementioned report was prepared for the purpose of complying with statutory requirements, rules, regulations and guidelines of the Wisconsin Public Service Commission and is not intended to be a complete presentation in conformity with accounting principles generally accepted in the United States of America.

This report is intended solely for the information and use of the management of the City of Darlington and the Wisconsin Public Service Commission, and should not be used for any other purpose.

JOHNSON BLOCK AND COMPANY, INC.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	428,305	424,668	1
Total Sales of Water	428,305	424,668	
Other Operating Revenues			
Forfeited Discounts (470)	1,782	1,813	2
Miscellaneous Service Revenues (471)	840	690	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	2,380	3,136	6
Total Other Operating Revenues	5,002	5,639	
Total Operating Revenues	433,307	430,307	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	2,109	1,209	7
Pumping Expenses (620-625)	54,942	66,089	8
Water Treatment Expenses (630-635)	3,312	2,807	9
Transmission and Distribution Expenses (640-655)	66,925	53,054	10
Customer Accounts Expenses (901-904)	13,259	13,144	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	69,778	62,874	13
Total Operation and Maintenance Expenses	210,325	199,177	
Other Operating Expenses			
Depreciation Expense (403)	80,293	59,083	14
Amortization Expense (404-407)		0	15
Taxes (408)	89,305	77,668	16
Total Other Operating Expenses	169,598	136,751	
Total Operating Expenses	379,923	335,928	
NET OPERATING INCOME	53,384	94,379	

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	5	192	741	1
Commercial	1	48	174	2
Industrial				3
Total Unmetered Sales to General Customers (460)	6	240	915	
Metered Sales to General Customers (461)				
Residential	968	37,157	145,953	4
Commercial	129	11,370	36,472	5
Industrial	9	18,921	26,356	6
Total Metered Sales to General Customers (461)	1,106	67,448	208,781	
Private Fire Protection Service (462)	7		8,029	7
Public Fire Protection Service (463)	1		186,493	8
Other Sales to Public Authorities (464)	20	10,121	24,087	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,140	77,809	428,305	

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)
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NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	186,493	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)	186,493	
Forfeited Discounts (470):		
Customer late payment charges	1,782	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,782	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUES	840	7
Total Miscellaneous Service Revenues (471)	840	
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	2,336	10
Other (specify): MISCELLANEOUS		11
Total Other Water Revenues (474)	2,380	

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)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	46	390	3
Maintenance of Water Source Plant (605)	2,063	819	4
Total Source of Supply Expenses	2,109	1,209	
PUMPING EXPENSES			
Operation Labor (620)		18,061	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	31,384	30,246	7
Operation Supplies and Expenses (623)	105	634	8
Maintenance of Pumping Plant (625)	23,453	17,148	9
Total Pumping Expenses	54,942	66,089	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	2,591	1,847	11
Operation Supplies and Expenses (632)	660	150	12
Maintenance of Water Treatment Plant (635)	61	810	13
Total Water Treatment Expenses	3,312	2,807	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	25,413	11,590	14
Operation Supplies and Expenses (641)	231	564	15
Maintenance of Distribution Reservoirs and Standpipes (650)	100	4,913	16
Maintenance of Mains (651)	24,157	20,332	17
Maintenance of Services (652)	8,539	9,956	18
Maintenance of Meters (653)	7,064	5,495	19
Maintenance of Hydrants (654)	958	204	20
Maintenance of Other Plant (655)	463	0	21
Total Transmission and Distribution Expenses	66,925	53,054	

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)	989	1,491	22
Accounting and Collecting Labor (902)	10,873	10,307	23
Supplies and Expenses (903)	1,397	1,346	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	13,259	13,144	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	4,331	3,791	27
Office Supplies and Expenses (921)	989	1,793	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	6,607	7,228	30
Property Insurance (924)	7,390	6,537	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	43,358	39,221	33
Regulatory Commission Expenses (928)	56	0	34
Miscellaneous General Expenses (930)	4,892	1,610	35
Transportation Expenses (933)	2,155	2,679	36
Maintenance of General Plant (935)		15	37
Total Administrative and General Expenses	69,778	62,874	
Total Operation and Maintenance Expenses	210,325	199,177	

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		83,653	72,745	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		751	741	2
Net property tax equivalent		82,902	72,004	
Social Security		6,057	5,300	3
PSC Remainder Assessment		346	364	4
Other (specify): NONE			0	5
Total tax expense		89,305	77,668	

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			Lafayette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.217815				3
County tax rate	mills		8.468689				4
Local tax rate	mills		10.159763				5
School tax rate	mills		11.715789				6
Voc. school tax rate	mills		2.174611				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		32.736667				10
Less: state credit	mills		1.764228				11
Net tax rate	mills		30.972439				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.159763				14
Combined School Tax Rate	mills		13.890400				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.050163				17
Total Tax Rate	mills		32.736667				18
Ratio of Local and School Tax to Total	dec.		0.734655				19
Total tax net of state credit	mills		30.972439				20
Net Local and School Tax Rate	mills		22.754064				21
Utility Plant, Jan. 1	\$	4,565,502	4,565,502				22
Materials & Supplies	\$	6,955	6,955				23
Subtotal	\$	4,572,457	4,572,457				24
Less: Plant Outside Limits	\$	12,522	12,522				25
Taxable Assets	\$	4,559,935	4,559,935				26
Assessment Ratio	dec.		0.806241				27
Assessed Value	\$	3,676,407	3,676,407				28
Net Local & School Rate	mills		22.754064				29
Tax Equiv. Computed for Current Year	\$	83,653	83,653				30
Tax Equivalent per 1994 PSC Report	\$	36,263					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	83,653					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)	1,150		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)	46,446		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	47,596	0	
PUMPING PLANT			
Land and Land Rights (320)	5,524		12
Structures and Improvements (321)	21,021		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	447,519		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	474,064	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,419		23
Total Water Treatment Plant	5,419	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)			1,150	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)			46,446	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	47,596	
PUMPING PLANT				
Land and Land Rights (320)			5,524	12
Structures and Improvements (321)			21,021	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	2,958		444,561	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	2,958	0	471,106	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,419	23
Total Water Treatment Plant	0	0	5,419	

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)	17,609		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	566,254		26
Transmission and Distribution Mains (343)	1,680,554		27
Fire Mains (344)	0		28
Services (345)	217,593		29
Meters (346)	81,190	1,335	30
Hydrants (348)	207,613		31
Other Transmission and Distribution Plant (349)	626		32
Total Transmission and Distribution Plant	2,771,439	1,335	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	5,735		35
Computer Equipment (391.1)	25,120	584	36
Transportation Equipment (392)	15,985		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	91,465	43
Miscellaneous Equipment (398)	11,527		44
Other Tangible Property (399)	0		45
Total General Plant	58,367	92,049	
Total utility plant in service directly assignable	3,356,885	93,384	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,356,885	93,384	

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)			17,609 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			566,254 26
Transmission and Distribution Mains (343)			1,680,554 27
Fire Mains (344)			0 28
Services (345)			217,593 29
Meters (346)	650		81,875 30
Hydrants (348)			207,613 31
Other Transmission and Distribution Plant (349)			626 32
Total Transmission and Distribution Plant	650	0	2,772,124
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			5,735 35
Computer Equipment (391.1)			25,704 36
Transportation Equipment (392)			15,985 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)			91,465 43
Miscellaneous Equipment (398)			11,527 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	150,416
Total utility plant in service directly assignable	3,608	0	3,446,661
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	3,608	0	3,446,661

**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)	289,973		26
Transmission and Distribution Mains (343)	756,128		27
Fire Mains (344)	0		28
Services (345)	99,971		29
Meters (346)	0		30
Hydrants (348)	62,545		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,208,617	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	1,208,617	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,208,617	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)			289,973 26
Transmission and Distribution Mains (343)			756,128 27
Fire Mains (344)			0 28
Services (345)			99,971 29
Meters (346)			0 30
Hydrants (348)			62,545 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,208,617
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	1,208,617
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,208,617

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			7,527	7,527	1
February			7,257	7,257	2
March			6,869	6,869	3
April			7,549	7,549	4
May			7,583	7,583	5
June			8,528	8,528	6
July			8,386	8,386	7
August			8,106	8,106	8
September			7,843	7,843	9
October			6,690	6,690	10
November			7,300	7,300	11
December			7,095	7,095	12
Total annual pumpage	0	0	90,733	90,733	
Less: Water sold				77,809	13
Volume pumped but not sold				12,924	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				575	16
Volume related to equipment/system malfunction				240	17
Non-utility volume NOT included in water sales				30	18
Total volume not sold but accounted for				845	19
Volume pumped but unaccounted for				12,079	20
Percent of water lost				13%	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.)				420	24
Date of maximum: 6/1/2006					25
Cause of maximum:					26
The water tower tanks and the swimming pool were filled.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				40	27
Date of minimum: 11/4/2006					28
Total KWH used for pumping for the year				247,216	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #2 NORTH (CLAY STREET)	#2	807	14	600,000	Yes	1
WELL #3 SOUTH (CENTER HILL RD)	#3	875	14	600,000	Yes	2

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		1
Location	CLAY STREET	CENTER HILL ROAD		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	AMERICAN	SIMMONS		5
Year Installed	1995	1995		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	300	555		8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC		10
Year Installed	1995	1995		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	100	100		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1994	1994	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	110	110	6
Total capacity in gallons (actual)	300,000	300,000	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.)	0.7920	0.7920	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	0.750	1,418	0	0	0	1,418	1
M	D	1.000	1,537	0	0	0	1,537	2
M	D	1.250	500	0	0	0	500	3
M	D	2.000	3,075	0	0	0	3,075	4
P	D	2.000	465	0	0	0	465	5
M	D	3.000	405	0	0	0	405	6
M	D	4.000	16,051	0	0	0	16,051	7
M	D	6.000	23,938	0	0	0	23,938	8
P	D	6.000	514	0	0	0	514	9
M	D	8.000	37,892	0	0	0	37,892	10
M	D	10.000	2,288	0	0	0	2,288	11
M	D	12.000	427	0	0	0	427	12
P	D	12.000	9,987	0	0	0	9,987	13
Total Within Municipality			98,497	0	0	0	98,497	
M	D	6.000	200	0	0	0	200	14
M	D	8.000	7,600	0	0	0	7,600	15
P	D	12.000	4,614	0	0	0	4,614	16
Total Outside of Municipality			12,414	0	0	0	12,414	
Total Utility			110,911	0	0	0	110,911	

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	805	0	0	0	805		1
L	0.750	48	0	0	0	48		2
M	1.000	252	0	0	0	252	8	3
M	1.250	9	0	0	0	9	2	4
M	1.500	24	0	0	0	24	17	5
M	2.000	12	0	0	0	12		6
M	3.000	2	0	0	0	2		7
M	4.000	10	0	0	0	10		8
M	6.000	3	0	0	0	3		9
M	8.000	5	0	0	0	5		10
Total Utility		1,170	0	0	0	1,170	27	

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	1,080	18	12	0	1,086	129	1
0.750	45	0	0	0	45	1	2
1.000	21	1	0	0	22	11	3
1.250	2	0	1	0	1	1	4
1.500	11	0	0	0	11	6	5
2.000	14	0	0	0	14	5	6
3.000	8	0	0	0	8	5	7
4.000	2	0	0	0	2	1	8
Total:	1,183	19	13	0	1,189	159	

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	950	77	1	7	0	51	1,086	1
0.750	17	21	0	2	0	5	45	2
1.000	1	14	4	3	0	0	22	3
1.250	0	1	0	0	0	0	1	4
1.500	0	9	0	0	0	2	11	5
2.000	0	4	3	4	0	3	14	6
3.000	0	3	0	3	0	2	8	7
4.000	0	0	1	1	0	0	2	8
Total:	968	129	9	20	0	63	1,189	

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	17				17	1
Within Municipality	160			2	162	2
Total Fire Hydrants	177	0	0	2	179	
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:	179
Number of distribution system valves end of year:	561
Number of distribution valves operated during year:	561

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

Decrease in Operation Labor (A/C 620) is due to installing the SCADA system in 2006. The new system eliminated the time spent on pumping operation labor in 2006.

Increase in Maintenance of Pumping Plant (A/C 625) is due to checking the plant more often in 2006 and more accurately coding time.

Increase in Operation Labor (A/C 640) is due to repairs on pressure reducing stations.

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

A/C 697.1 Utility purchased SCADA Equipment upgrade for \$91,465 paid for from cash reserves of the utility.

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.

Hydrants and Distribution System Valves (Page W-20)

Explain all reported Adjustments.

Adjustments are to adjust hydrants to actual per detailed review by utility personnel.
