



3014 (02-02-05)

ANNUAL REPORT

OF

Name: HOLMEN MUNICIPAL WATER UTILITYPrincipal Office: 421 SOUTH MAIN STREET
P.O. BOX 158
HOLMEN, WI 54636-0158For 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: HOLMEN MUNICIPAL WATER UTILITY

Utility Address: 421 SOUTH MAIN STREET

P.O. BOX 158

HOLMEN, WI 54636-0158

When was utility organized? 8/1/1948

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: CATHERINE SCHMIT

Title: VILLAGE ADMINISTRATOR/CLERK

Office Address:

421 SOUTH MAIN STREET

P.O. BOX 158

HOLMEN, WI 54636-0158

Telephone: (608) 526 - 4336

Fax Number: (608) 526 - 4357

E-mail Address: schmit@holmenwi.com

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

Name: MONICA MULROONEY, CPA

Title: SUPERVISOR

Office Address: HAWKINS, ASH, BAPTIE & CO, LLP

99 MILWAUKEE ST

P.O. BOX 1508

LA CROSSE, WI 54602-1508

Telephone: (608) 784 - 7737 EXT 202

Fax Number: (608) 785 - 2140

E-mail Address: mmulrooney@habco.com

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

Name: JOHN W CHAPMAN

Title: VILLAGE PRESIDENT

Office Address:

421 SOUTH MAIN STREET

HOLMEN, WI 54636-0158

Telephone: (608) 526 - 4336

Fax Number: (608) 526 - 4357

E-mail Address: chapman@holmenwi.com

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: HAWKINS, ASH, BAPTIE & CO, LLP
99 MILWAUKEE ST
P.O. BOX 1508
LA CROSSE, WI 54602-1508

Telephone: (608) 784 - 7737 EXT 202

Fax Number: (608) 785 - 2140

E-mail Address: mmulrooney@habco.com

Date of most recent audit report: 3/29/2007

Period covered by most recent audit: 2006

Names and titles of utility management including manager or superintendent:

Name: CATHERINE SCHMIT

Title: VILLAGE ADMINISTRATOR/CLERK

Office Address:

421 SOUTH MAIN STREET
HOLMEN, WI 54636-0158

Telephone: (608) 526 - 4336

Fax Number: (608) 526 - 4357

E-mail Address: schmit@holmenwi.com

Name: JOHN W CHAPMAN

Title: VILLAGE PRESIDENT

Office Address:

421 SOUTH MAIN STREET
HOLMEN, WI 54636-0158

Telephone: (608) 526 - 4336

Fax Number: (608) 526 - 4357

E-mail Address: chapman@holmenwi.com

Name: ROBERT HAINES

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

421 SOUTH MAIN STREET
HOLMEN, WI 54636-0158

Telephone: (608) 526 - 3513

Fax Number: (608) 526 - 4357

E-mail Address: haines@holmenwi.com

Name of utility commission/committee: HOLMEN VILLAGE BOARD

Names of members of utility commission/committee:

MR RON ALLERS, TRUSTEE

MR RICHARD ANDERSON, TRUSTEE

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

MR JOHN W CHAPMAN, PRESIDENT

MR NEAL FORDE, TRUSTEE

MR RYAN OLSON, TRUSTEE

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name:

Contact Person:

Title:

Telephone: () - EXT

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)	654,197	639,702	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	307,826	245,544	2
Depreciation Expense (403)	81,545	78,334	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	108,437	102,729	5
Total Operating Expenses	497,808	426,607	
Net Operating Income	156,389	213,095	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	156,389	213,095	
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)	43,620	31,024	10
Miscellaneous Nonoperating Income (421)	470,341	75,682	11
Total Other Income	513,961	106,706	
Total Income	670,350	319,801	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(22,614)	(22,614)	12
Other Income Deductions (426)	50,782	61,816	13
Total Miscellaneous Income Deductions	28,168	39,202	
Income Before Interest Charges	642,182	280,599	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	23,760	26,840	14
Amortization of Debt Discount and Expense (428)	2,390	2,706	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	3,623	4,605	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	29,773	34,151	
Net Income	612,409	246,448	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,500,835	5,156,304	20
Balance Transferred from Income (433)	612,409	246,448	21
Miscellaneous Credits to Surplus (434)	97,224	98,083	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,210,468	5,500,835	

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	654,197		654,197	1
Total (Acct. 400):	654,197	0	654,197	
Operation and Maintenance Expense (401-402):				
Derived	307,826		307,826	2
Total (Acct. 401-402):	307,826	0	307,826	
Depreciation Expense (403):				
Derived	81,545		81,545	3
Total (Acct. 403):	81,545	0	81,545	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	108,437		108,437	5
Total (Acct. 408):	108,437	0	108,437	
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:	156,389	0	156,389	
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 AND DIVIDEND INCOME	43,620	0	43,620 11
Total (Acct. 419):	43,620	0	43,620
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		470,341	470,341 12
SPECIAL ASSESSMENTS	0	0	0 13
Total (Acct. 421):	0	470,341	470,341
TOTAL OTHER INCOME:	43,620	470,341	513,961
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(22,614)		(22,614) 14
NONE	0	0	0 15
Total (Acct. 425):	(22,614)	0	(22,614)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		50,782	50,782 16
NONE	0	0	0 17
Total (Acct. 426):	0	50,782	50,782
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(22,614)	50,782	28,168
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	23,760		23,760 18
Total (Acct. 427):	23,760	0	23,760
Amortization of Debt Discount and Expense (428):			
1993 GO, 1996 MRB DISC AND ISSUE, 1996 LOSS	2,390		2,390 19
Total (Acct. 428):	2,390	0	2,390
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	3,623		3,623 21
Total (Acct. 430):	3,623	0	3,623

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:	29,773	0	29,773
NET INCOME:	192,850	419,559	612,409
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,627,757	2,873,078	5,500,835 24
Total (Acct. 216):	2,627,757	2,873,078	5,500,835
Balance Transferred from Income (433):			
Derived	192,850	419,559	612,409 25
Total (Acct. 433):	192,850	419,559	612,409
Miscellaneous Credits to Surplus (434):			
2005 TAX EQUIVALENCE	97,224	0	97,224 26
Total (Acct. 434):	97,224	0	97,224
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,917,831	3,292,637	6,210,468

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

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	654,197	0	0	0	654,197	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	654,197	0	0	0	654,197	

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	136,036		136,036	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	136,036	0	136,036	

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	2.9	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)	8,609,991	6,825,257	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,464,886	1,316,498	2
Net Utility Plant	7,145,105	5,508,759	
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)	170,612	171,921	6
Special Funds (125)	109,846	140,840	7
Total Other Property and Investments	280,458	312,761	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)			8
Temporary Cash Investments (132)	218,462	1,002,426	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	1	1	11
Other Accounts Receivable (143)	1,960	1,816	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	128,942	492,344	14
Materials and Supplies (150)	32,748	37,849	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	382,113	1,534,436	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	6,119	8,509	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	6,119	8,509	
Total Assets and Other Debits	7,813,795	7,364,465	

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)	295,095	295,095	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	6,210,468	5,500,835	23
Total Proprietary Capital	6,505,563	5,795,930	
LONG-TERM DEBT			
Bonds (221)	405,000	475,000	24
Advances from Municipality (223)	50,000	75,000	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	455,000	550,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	192,931	91,114	28
Payables to Municipality (233)	100,691	258,402	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	97,224	31
Interest Accrued (237)	1,932	2,314	32
Other Current and Accrued Liabilities (238)	10,811		33
Total Current and Accrued Liabilities	306,365	449,054	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	546,867	569,481	36
Total Deferred Credits	546,867	569,481	
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	7,813,795	7,364,465	

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	6,825,257	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)	3,385,739	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,912,130	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)	1,312,122				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	8,609,991	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)	829,883	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	635,003	0	0	0	13
Total Accumulated Provision	1,464,886	0	0	0	
Net Utility Plant	7,145,105	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)	732,277				732,277	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	81,545				81,545	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	16,785				16,785	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
Accum depr on vehicle transferred	6,370				6,370	12
					0	13
					0	14
					0	15
Total credits	104,700	0	0	0	104,700	16
Debits during year						17
Book cost of plant retired	7,094				7,094	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	7,094	0	0	0	7,094	25
Balance end of year (110.1)	829,883	0	0	0	829,883	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)	584,221				584,221	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	50,782				50,782	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	50,782	0	0	0	50,782	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)	635,003	0	0	0	635,003	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	32,748	37,849 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	32,748	37,849

**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 GO	90	428	82	1
1996 MRB DISCOUNT & ISSUANCE	2,230	428	5,854	2
1996 MRB LOSS ON REFUNDING	70	428	183	3
Total			6,119	
Unamortized premium on debt (251)				
NONE				4
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	295,095	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>295,095</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)	
1996 MRB	03/05/1996	12/01/2011	4.65%	405,000	1
Total Bonds (Account 221):				405,000	

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)					
1993 GO	09/01/1993	12/01/2008	4.70%	50,000	1
Total for Account 223				50,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	97,224	1
Accruals:		
Charged water department expense	108,437	2
Charged electric department expense		3
Charged sewer department expense	3,921	4
Other (explain):		
NONE		5
Total Accruals and other credits	112,358	
Taxes paid during year:		
County, state and local taxes	100,691	6
Social Security taxes	11,089	7
PSC Remainder Assessment	578	8
Other (explain):		
Forgiveness of 2005 Tax equivalence	97,224	9
Total payments and other debits	209,582	
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)					
1996 MRB	2,003	23,760	24,040	1,723	1
Subtotal	2,003	23,760	24,040	1,723	
Advances from Municipality (223)					
1993 GO	311	3,623	3,725	209	2
Subtotal	311	3,623	3,725	209	
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	2,314	27,383	27,765	1,932	

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):		
SPECIAL ASSESSMENTS	170,612	2
Total (Acct. 124):	170,612	
Special Funds (125):		
BOND RESERVE FUND	109,846	3
Total (Acct. 125):	109,846	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	1	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	1	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
ACCRUED INTEREST	1,960	11
Total (Acct. 143):	1,960	
Receivables from Municipality (145):		
RECEIVABLE FROM GENERAL FUND	39,512	12
RECEIVABLE FROM SEWER FUND	89,430	13
Total (Acct. 145):	128,942	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
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):		
NONE		16
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND	100,691	17
Total (Acct. 233):	100,691	
Other Deferred Credits (253):		
Regulatory Liability	384,440	18
DEFERRED SPECIAL ASSESSMENTS	162,427	19
Total (Acct. 253):	546,867	

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)	3,312,947	0	0	0	3,312,947	1
Materials and Supplies	35,298	0	0	0	35,298	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	781,080	0	0	0	781,080	4
Customer Advances for Construction					0	5
Regulatory Liability	395,747	0	0	0	395,747	6
NONE					0	7
Average Net Rate Base	2,171,418	0	0	0	2,171,418	
Net Operating Income	156,389	0	0	0	156,389	8
Net Operating Income as a percent of						
Average Net Rate Base	7.20%	N/A	N/A	N/A	7.20%	

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	407,054	0	0	0	407,054	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	22,614	0	0	0	22,614	3
Other (specify):						
NONE					0	4
Balance End of Year	384,440	0	0	0	384,440	

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.

Done.

Signature Page (Page ii)

General footnotes

To the Village Board
Village of Holmen
Holmen, Wisconsin

We have compiled the balance sheets of Village of Holmen Water Utility as of December 31, 2006 and 2005, and the related statements of income and earned surplus and supplementary information for the years then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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 supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

La Crosse, Wisconsin
March 29, 2007

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	623,351	619,015	1
Total Sales of Water	623,351	619,015	
Other Operating Revenues			
Forfeited Discounts (470)	3,180	3,218	2
Miscellaneous Service Revenues (471)	2,759	2,038	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	24,907	15,431	6
Total Other Operating Revenues	30,846	20,687	
Total Operating Revenues	654,197	639,702	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	3,605	13,710	7
Pumping Expenses (620-625)	76,386	63,143	8
Water Treatment Expenses (630-635)	5,344	6,868	9
Transmission and Distribution Expenses (640-655)	61,777	60,787	10
Customer Accounts Expenses (901-904)	17,406	17,794	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	143,308	83,242	13
Total Operation and Maintenance Expenses	307,826	245,544	
Other Operating Expenses			
Depreciation Expense (403)	81,545	78,334	14
Amortization Expense (404-407)		0	15
Taxes (408)	108,437	102,729	16
Total Other Operating Expenses	189,982	181,063	
Total Operating Expenses	497,808	426,607	
NET OPERATING INCOME	156,389	213,095	

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	4	755	1,802	2
Industrial				3
Total Unmetered Sales to General Customers (460)	4	755	1,802	
Metered Sales to General Customers (461)				
Residential	2,437	199,065	379,499	4
Commercial	339	41,057	68,471	5
Industrial	11	7,548	8,672	6
Total Metered Sales to General Customers (461)	2,787	247,670	456,642	
Private Fire Protection Service (462)	5		6,684	7
Public Fire Protection Service (463)	1		132,871	8
Other Sales to Public Authorities (464)	33	20,781	25,352	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,830	269,206	623,351	

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)	132,871	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)	132,871	
Forfeited Discounts (470):		
Customer late payment charges	3,180	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	3,180	
Miscellaneous Service Revenues (471):		
RECONNECT FEES	1,558	7
NEW HOME CONSTRUCTION FEE	1,201	8
Total Miscellaneous Service Revenues (471)	2,759	
Rents from Water Property (472):		
NONE		9
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	16,967	11
Other (specify): SALE OF MATERIALS AND SUPPLIES	1,373	12
MISCELLANEOUS	11	13
DONATION OF VEHICLE FROM MUNICIPALITY	6,556	14
Total Other Water Revenues (474)	24,907	

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)	364	6,104	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	3,241	7,606	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	3,605	13,710	
PUMPING EXPENSES			
Operation Labor (620)	8,250	7,348	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	61,314	47,111	7
Operation Supplies and Expenses (623)	704	112	8
Maintenance of Pumping Plant (625)	6,118	8,572	9
Total Pumping Expenses	76,386	63,143	
WATER TREATMENT EXPENSES			
Operation Labor (630)	1,968	791	10
Chemicals (631)	2,483	869	11
Operation Supplies and Expenses (632)	319	4,787	12
Maintenance of Water Treatment Plant (635)	574	421	13
Total Water Treatment Expenses	5,344	6,868	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	40,738	55,077	14
Operation Supplies and Expenses (641)	492	880	15
Maintenance of Distribution Reservoirs and Standpipes (650)	275	701	16
Maintenance of Mains (651)	5,296	6,278	17
Maintenance of Services (652)	5,296	(2,030)	18
Maintenance of Meters (653)	2,177	(953)	19
Maintenance of Hydrants (654)	6,611	(3,215)	20
Maintenance of Other Plant (655)	892	4,049	21
Total Transmission and Distribution Expenses	61,777	60,787	

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)	518	463	22
Accounting and Collecting Labor (902)	13,193	13,011	23
Supplies and Expenses (903)	3,695	4,320	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	17,406	17,794	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	71,005	19,437	27
Office Supplies and Expenses (921)	8,332	4,253	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	3,100	4,281	30
Property Insurance (924)	6,932	6,667	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	52,348	46,272	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	1,591	2,332	35
Transportation Expenses (933)		0	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	143,308	83,242	
Total Operation and Maintenance Expenses	307,826	245,544	

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		100,691	97,224	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,921	3,439	2
Net property tax equivalent		96,770	93,785	
Social Security		11,089	8,508	3
PSC Remainder Assessment		578	436	4
Other (specify): NONE			0	5
Total tax expense		108,437	102,729	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			La Crosse				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.215723				2
County tax rate	mills		4.714048				3
Local tax rate	mills		4.598314				4
School tax rate	mills		12.492852				5
Voc. school tax rate	mills		2.433499				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		24.454436				9
Less: state credit	mills		1.133444				10
Net tax rate	mills		23.320992				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		4.598314				12
Combined School Tax Rate	mills		14.926351				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		19.524665				15
Total Tax Rate	mills		24.454436				16
Ratio of Local and School Tax to Total	dec.		0.798410				17
Total tax net of state credit	mills		23.320992				18
Net Local and School Tax Rate	mills		18.619712				19
Utility Plant, Jan. 1	\$	6,825,257	6,825,257				20
Materials & Supplies	\$	37,849	37,849				21
Subtotal	\$	6,863,106	6,863,106				22
Less: Plant Outside Limits	\$	220,144	220,144				23
Taxable Assets	\$	6,642,962	6,642,962				24
Assessment Ratio	dec.		0.814056				25
Assessed Value	\$	5,407,743	5,407,743				26
Net Local & School Rate	mills		18.619712				27
Tax Equiv. Computed for Current Year	\$	100,691	100,691				28
Tax Equivalent per 1994 PSC Report	\$	0					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	100,691					31

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)	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)	430,683		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	430,683	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	359,211		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	84,699		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	167,586		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,060		20
Total Pumping Plant	613,556	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	25,486		23
Total Water Treatment Plant	25,486	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)			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)			430,683 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	430,683
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			359,211 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			84,699 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			167,586 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,060 20
Total Pumping Plant	0	0	613,556
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			25,486 23
Total Water Treatment Plant	0	0	25,486

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)	56,386	32,561	24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	390,503		26
Transmission and Distribution Mains (343)	936,285	19,404	27
Fire Mains (344)	0		28
Services (345)	58,288	6,946	29
Meters (346)	460,172	56,607	30
Hydrants (348)	129,840		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,031,474	115,518	
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)	2,819		36
Transportation Equipment (392)	25,587	15,926	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)	103,506	17,304	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	7,044	3,930	45
Total General Plant	138,956	37,160	
Total utility plant in service directly assignable	3,240,155	152,678	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,240,155	152,678	

**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)			88,947 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			390,503 26
Transmission and Distribution Mains (343)	2,651		953,038 27
Fire Mains (344)			0 28
Services (345)			65,234 29
Meters (346)	4,443		512,336 30
Hydrants (348)			129,840 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	7,094	0	2,139,898
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)			2,819 36
Transportation Equipment (392)			41,513 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)			120,810 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			10,974 45
Total General Plant	0	0	176,116
Total utility plant in service directly assignable	7,094	0	3,385,739
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	7,094	0	3,385,739

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)	30,000		26
Transmission and Distribution Mains (343)	2,371,589	299,844	27
Fire Mains (344)	0		28
Services (345)	639,853	106,218	29
Meters (346)	0		30
Hydrants (348)	400,346	64,280	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,441,788	470,342	
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	3,441,788	470,342	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,441,788	470,342	

**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)			30,000 26
Transmission and Distribution Mains (343)			2,671,433 27
Fire Mains (344)			0 28
Services (345)			746,071 29
Meters (346)			0 30
Hydrants (348)			464,626 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	3,912,130
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	3,912,130
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	3,912,130

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			22,517	22,517	1
February			19,519	19,519	2
March			21,836	21,836	3
April			25,217	25,217	4
May			30,678	30,678	5
June			48,528	48,528	6
July			61,225	61,225	7
August			37,257	37,257	8
September			21,981	21,981	9
October			20,197	20,197	10
November			18,952	18,952	11
December			18,718	18,718	12
Total annual pumpage	0	0	346,625	346,625	
Less: Water sold				269,206	13
Volume pumped but not sold				77,419	14
Volume sold as a percent of volume pumped				78%	15
Volume used for water production, water quality and system maintenance				29,234	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				29,234	19
Volume pumped but unaccounted for				48,185	20
Percent of water lost				14%	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.)				3,067	24
Date of maximum: 7/12/2006					25
Cause of maximum:					26
High Temperature					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				438	27
Date of minimum: 10/12/2006					28
Total KWH used for pumping for the year				631,480	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)	
AMY DRIVE	4	150	20	483,260	Yes	1
AMANDA COURT	5	130	26	152,060	Yes	2
CREEKSIDE LANE	6	178	20	314,337	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	4	5	6	1
Location	AMY DRIVE	AMANDA COURT	CREEKSIDE LANE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	GOULDS	5
Year Installed	1976	1990	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,270	1,100	1,200	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	GENERAL ELECTRIC	U S MOTORS	9 10
Year Installed	1976	1990	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	150	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
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	3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1949	1968	1996	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	180	180	180	6
Total capacity in gallons (actual)	55,000	250,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	N	N	14

WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
A	D	3.000	917	0	300	0	617
M	D	3.000	39	0	0	0	39
A	D	4.000	0	0	0	0	0
M	D	4.000	84	0	0	0	84
A	D	6.000	30,201	0	0	0	30,201
A	T	6.000	400	0	0	0	400
M	D	6.000	92,481	4,680	0	0	97,161
P	D	6.000	6,662	0	0	0	6,662
A	D	8.000	4,863	0	0	0	4,863
M	D	8.000	25,795	8,360	0	0	34,155
M	D	10.000	25,183	0	0	0	25,183
M	S	10.000	160	0	0	0	160
M	T	10.000	1,020	0	0	0	1,020
M	D	12.000	23,973	0	0	0	23,973
Total Within Municipality			211,778	13,040	300	0	224,518
M	D	6.000	74	0	0	0	74
M	D	8.000	4,166	0	0	0	4,166
M	D	10.000	19	0	0	0	19
M	T	12.000	5,517	0	0	0	5,517
Total Outside of Municipality			9,776	0	0	0	9,776
Total Utility			221,554	13,040	300	0	234,294

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	988	0	0	0	988		1
M	1.000	1,651	179	0	0	1,830	213	2
M	1.500	24	1	0	0	25	9	3
M	2.000	68	1	0	0	69	19	4
M	4.000	12	0	0	0	12		5
M	6.000	4	0	0	0	4	3	6
M	8.000	2	0	0	0	2		7
Total Utility		2,749	181	0	0	2,930	244	

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	0	0	0	0	0	0	1
0.750	2,570	144	14	0	2,700	130	2
1.000	106	14	1	0	119	16	3
1.250	0	0	0	0	0	0	4
1.500	17	2	1	0	18	5	5
2.000	11	6	3	0	14	9	6
3.000	13	4	4	0	13	4	7
4.000	4	1	1	0	4	3	8
6.000	1	0	0	0	1	1	9
Total:	2,722	171	24	0	2,869	168	

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	0	0	0	0	0	0	0	1
0.750	2,421	233	5	6	0	35	2,700	2
1.000	30	75	1	7	0	6	119	3
1.250	0	0	0	0	0	0	0	4
1.500	0	16	1	0	0	1	18	5
2.000	0	5	1	7	0	1	14	6
3.000	0	0	1	11	0	1	13	7
4.000	0	1	1	1	0	1	4	8
6.000	0	1	0	0	0	0	1	9
Total:	2,451	331	10	32	0	45	2,869	

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	14				14	1
Within Municipality	406	27			433	2
Total Fire Hydrants	420	27	0	0	447	
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:	915
Number of distribution system valves end of year:	1,083
Number of distribution valves operated during year:	1,083

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.

Donation of vehicle from municipality--Water paid a portion of the net book value of a vehicle that was transferred from municipality. The amount of \$6,558 represents the net book value less the amount paid by water for the vehicle.

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.

Maintenance of services (652)- increase due to prior year adjustment to adjust inventory to actual.
Operation labor (600)- decrease due to change in wage allocation.
Fuel or purchased power (622)- increase due to an increase in fuel prices.
Admin and general salaries (920)- increase due to allocation of more admin salaries to water due to more water projects in 2006.
Operation labor (640) decrease due to change in wage allocation.
Maintenance of hydrants (654)- increase due to prior year adjustment to adjust inventory to actual.

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.

323' financed by municipality and 12,717' were contributed by private developers.

Water Services (Page W-18)

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

174 services were contributed by private developers and 7 services were contributed by private customers.

Meters (Page W-19)

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

Meters 1" and smaller are being tested every 10 years or replaced every 20 years.

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.
