



3015 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF AUGUSTA MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 145 W. LINCOLN STREET
AUGUSTA, WI 54722

For the Year Ended: DECEMBER 31, 2006

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

SIGNATURE PAGE

I SANDRA BOETTCHER of
(Person responsible for accounts)

CITY OF AUGUSTA MUNICIPAL WATER AND SEWER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/16/2007
(Date)

CLERK-TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF AUGUSTA MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 145 W. LINCOLN STREET
AUGUSTA, WI 54722

When was utility organized? 12/31/1899

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS SANDRA L BOETTCHER

Title: CITY CLERK-TREASURER

Office Address:

145 W. LINCOLN STREET
AUGUSTA, WI 54722

Telephone: (715) 286 - 2555

Fax Number: (715) 286 - 5606

E-mail Address: augusta@centurytel.net

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

Name: REBEKAH DENZINE

Title: SENIOR ACCOUNTANT

Office Address: WIPFLI LLP

3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6914

Fax Number: (715) 832 - 2345

E-mail Address: rdenzine@wipfli.com

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

Name: LEE ADAMS

Title: PRESIDENT

Office Address:

145 W3 LINCOLN STREET
AUGUSTA, WI 54722

Telephone: (715) 286 - 2555

Fax Number: (715) 286 - 5606

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: WIPFLI LLP
3703 OKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6914

Fax Number: (715) 832 - 2345

E-mail Address: rdenzine@wipfli.com

Date of most recent audit report: 1/13/2006

Period covered by most recent audit: JANUARY 1, 2005 - DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: MR KIM A KRUEGER

Title: SUPERINTENDENT

Office Address:
145 W. LINCOLN STREET
AUGUSTA, WI 54722

Telephone: (715) 286 - 2555

Fax Number: (715) 286 - 5606

E-mail Address: kkaugusta@centurytel.net

Name: MRS SANDRA L BOETTCHER

Title: CITY CLERK-TREASURER

Office Address:
145 W. LINCOLN STREET
AUGUSTA, WI 54722

Telephone: (715) 286 - 2555

Fax Number: (715) 286 - 5606

E-mail Address: augusta@centurytel.net

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

- LEE ADAMS, PRESIDENT
 - DONALD KAMROWSKI
 - STEVEN PETERSON
 - LYNETTE RICHARDS
 - JOHN WAUGH
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

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)	335,492	214,755	1
Operating Expenses:			
Operation and Maintenance Expense (401)	188,326	155,251	2
Depreciation Expense (403)	47,032	20,020	3
Amortization Expense (404)	0	0	4
Taxes (408)	59,291	53,622	5
Total Operating Expenses	294,649	228,893	
Net Operating Income	40,843	(14,138)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	40,843	(14,138)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	17,039	11,404	9
Miscellaneous Nonoperating Income (421)	7,040	250,398	10
Total Other Income	24,079	261,802	
Total Income	64,922	247,664	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(23,340)	(23,340)	11
Other Income Deductions (426)	36,123	32,890	12
Total Miscellaneous Income Deductions	12,783	9,550	
Income Before Interest Charges	52,139	238,114	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	57,519	11,971	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	57,519	11,971	
Net Income	(5,380)	226,143	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,196,309	1,970,166	19
Balance Transferred from Income (433)	(5,380)	226,143	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	2,190,929	2,196,309	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	335,492		335,492	1
Total (Acct. 400):	335,492	0	335,492	
Operation and Maintenance Expense (401):				
Derived	188,326		188,326	2
Total (Acct. 401):	188,326	0	188,326	
Depreciation Expense (403):				
Derived	47,032		47,032	3
Total (Acct. 403):	47,032	0	47,032	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	59,291		59,291	5
Total (Acct. 408):	59,291	0	59,291	
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:	40,843	0	40,843	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	17,039	0	17,039	10
Total (Acct. 419):	17,039	0	17,039	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		7,040	7,040	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NONE	0	0	0 12
Total (Acct. 421):	0	7,040	7,040
TOTAL OTHER INCOME:	17,039	7,040	24,079

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(23,340)	[REDACTED]	(23,340) 13
NONE	0	0	0 14
Total (Acct. 425):	(23,340)	0	(23,340)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	36,123	36,123 15
NONE	0	0	0 16
Total (Acct. 426):	0	36,123	36,123
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(23,340)	36,123	12,783

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	57,519	[REDACTED]	57,519 17
Total (Acct. 427):	57,519	0	57,519
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	[REDACTED]	0 21
Total (Acct. 431):	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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	57,519	0	57,519
NET INCOME:	23,703	(29,083)	(5,380)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,263,807	932,502	2,196,309 23
Total (Acct. 216):	1,263,807	932,502	2,196,309
Balance Transferred from Income (433):			
Derived	23,703	(29,083)	(5,380) 24
Total (Acct. 433):	23,703	(29,083)	(5,380)
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,287,510	903,419	2,190,929

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	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	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	335,492	0	0	0	335,492	1
Less: interdepartmental sales	0	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	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	335,492	0	0	0	335,492	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,949,886	3,530,066	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	937,623	859,799	2
Net Utility Plant	3,012,263	2,670,267	
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)	308,167	784,070	5
Other Investments (124)	0	0	6
Special Funds (125)	30,417	30,115	7
Total Other Property and Investments	338,584	814,185	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,251,973	811,613	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	54,676	24,651	11
Other Accounts Receivable (143)	0	11,000	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	1,306,649	847,264	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	4,657,496	4,331,716	

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)	353,147	279,287	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	2,190,929	2,196,309	23
Total Proprietary Capital	2,544,076	2,475,596	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	1,700,000	1,255,350	26
Total Long-Term Debt	1,700,000	1,255,350	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,627	157,213	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	1,314	11,971	32
Other Current and Accrued Liabilities (238)	12,693	11,460	33
Total Current and Accrued Liabilities	16,634	180,644	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	396,786	420,126	36
Total Deferred Credits	396,786	420,126	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	4,657,496	4,331,716	

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	3,530,066	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 (100.1)	2,450,336	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,499,550	0	0	0	3
Utility Plant Purchased or Sold (391)	0	0	0	0	4
Utility Plant in Process of Reclassification (392)	0	0	0	0	5
Utility Plant Leased to Others (393)	0	0	0	0	6
Property Held for Future Use (394)	0	0	0	0	7
Construction Work in Progress (395)	0	0	0	0	8
Utility Plant Acquisition Adjustments (396)	0	0	0	0	9
Other Utility Plant Adjustments (397)	0	0	0	0	10
Total Utility Plant	3,949,886	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)	337,367	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	600,256	0	0	0	12
Total Accumulated Provision	937,623	0	0	0	
Net Utility Plant	3,012,263	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)	295,666				295,666	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	47,032				47,032	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,487				1,487	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	0				0	10
Other credits (specify):						11
NONE	0				0	12
NONE	0				0	13
NONE	0				0	14
NONE	0				0	15
Total credits	48,519	0	0	0	48,519	16
Debits during year						17
Book cost of plant retired	6,818				6,818	18
Cost of removal	0				0	19
Other debits (specify):						20
NONE	0				0	21
NONE	0				0	22
NONE	0				0	23
NONE	0				0	24
Total debits	6,818	0	0	0	6,818	25
Balance end of year (110.1)	337,367	0	0	0	337,367	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)	564,133				564,133	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	36,123				36,123	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	0				0	10
Other credits (specify):						11
NONE	0				0	12
NONE	0				0	13
NONE	0				0	14
NONE	0				0	15
Total credits	36,123	0	0	0	36,123	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
NONE	0				0	21
NONE	0	0			0	22
NONE	0				0	23
NONE	0				0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	600,256	0	0	0	600,256	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	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	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	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	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	0	0	0	0 1
Other	0	0	0	0	0	0 2
Total Electric Utility					0	0

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

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0	0	0	1
Total			0	
Unamortized premium on debt (251)				
NONE	0	0	0	2
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	279,287	1
Changes during year (explain):		
WATERMAIN EXTENSION PAID FOR BY TIF #4	73,860	2
Balance end of year	<u>353,147</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)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	08/18/2005	03/15/2010	3.50%	0	1
SAFE DRINKING WATER LOAN	12/13/2006	05/01/2026	1.49%	1,700,000	2
Total for Account 224				1,700,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	59,291	2
Charged electric department expense	0	3
Charged sewer department expense	422	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	59,713	
Taxes paid during year:		
County, state and local taxes	57,592	6
Social Security taxes	1,946	7
PSC Remainder Assessment	175	8
Other (explain):		
NONE	0	9
Total payments and other debits	59,713	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
STATE TRUST FUND LOAN	11,971	29,751	41,722	0	3
SAFE DRINKING WATER LOAN	0	1,314	0	1,314	4
BANK LOAN	0	26,454	26,454	0	5
Subtotal	11,971	57,519	68,176	1,314	
Notes Payable (231)					
NONE	0	0	0	0	6
Subtotal	0	0	0	0	
Total	11,971	57,519	68,176	1,314	

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):		
CASH COLLECTIONS ON BEHALF OF THE WATER UTILITY	308,167	1
Total (Acct. 123):	308,167	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
RESTRICTED CASH	30,417	3
Total (Acct. 125):	30,417	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	54,676	5
Electric	0	6
Sewer (Regulated)	0	7
Other (specify):		
NONE	0	8
Total (Acct. 142):	54,676	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	9
Merchandising, jobbing and contract work	0	10
Other (specify):		
NONE	0	11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE	0	12
Total (Acct. 145):	0	
Prepayments (165):		
NONE	0	13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	15
Total (Acct. 183):	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)	
Payables to Municipality (233):		
NONE	0	16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	396,786	17
NONE	0	18
Total (Acct. 253):	396,786	

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 (100.1)	1,716,096	0	0	0	1,716,096	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (110.1)	316,516	0	0	0	316,516	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	408,456	0	0	0	408,456	6
NONE	0	0	0	0	0	7
Average Net Rate Base	991,124	0	0	0	991,124	
Net Operating Income	40,843	0	0	0	40,843	8
Net Operating Income as a percent of						
Average Net Rate Base	4.12%	N/A	N/A	N/A	4.12%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0.7	1
Electric	0	2
Gas	0	3
Sewer	0	4

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	420,126	0	0	0	420,126	1
Add credits during year:						
NONE	0	0	0	0	0	2
Deduct charges:						
Miscellaneous Amortization (425)	23,340	0	0	0	23,340	3
Other (specify):						
NONE	0	0	0	0	0	4
Balance End of Year	396,786	0	0	0	396,786	

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

General footnotes

Due to new auditing standards, the audit firm is not able to provide an audit report date for the current year. That date is to be determined when the financial statements are ready. Therefore the date for the most recent report is related to the prior year.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	333,839	213,558	1
Total Sales of Water	333,839	213,558	
Other Operating Revenues			
Forfeited Discounts (470)	842	345	2
Other Water Revenues (474)	811	852	3
Total Other Operating Revenues	1,653	1,197	
Total Operating Revenues	335,492	214,755	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	95,297	76,574	4
General Operating Expenses (680-690)	93,029	78,677	5
Total Operation and Maintenance Expenses	188,326	155,251	
Other Operating Expenses			
Depreciation Expense (403)	47,032	20,020	6
Amortization Expense (404)	0	0	7
Taxes (408)	59,291	53,622	8
Total Other Operating Expenses	106,323	73,642	
Total Operating Expenses	294,649	228,893	
NET OPERATING INCOME	40,843	(14,138)	

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	0	0	0	1
Commercial	1	12	68	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	1	12	68	
Metered Sales to General Customers (461)				
Residential	490	22,160	86,433	4
Commercial	65	7,627	22,795	5
Industrial	7	64,143	106,370	6
Total Metered Sales to General Customers (461)	562	93,930	215,598	
Private Fire Protection Service (462)	0		0	7
Public Fire Protection Service (463)	1		103,043	8
Other Sales to Public Authorities (464)	19	4,441	15,130	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
 Total Sales of Water	 583	 98,383	 333,839	

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)	103,043	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	103,043	
Forfeited Discounts (470):		
Customer late payment charges	842	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	842	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	811	7
Other (specify):		
NONE	0	8
Total Other Water Revenues (474)	811	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	20,606	19,556	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	32,790	23,418	3
Chemicals (630)	34,757	20,014	4
Supplies and Expenses (640)	5,882	4,646	5
Repairs of Water Plant (650)	1,262	8,940	6
Transportation Expenses (660)	0	0	7
Total Plant Operation and Maintenance Expenses	95,297	76,574	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	10,679	7,664	8
Office Supplies and Expenses (681)	5,347	3,038	9
Outside Services Employed (682)	27,163	22,889	10
Insurance Expense (684)	13,716	10,822	11
Employees Pensions and Benefits (686)	34,223	33,812	12
Regulatory Commission Expenses (688)	1,640	265	13
Miscellaneous General Expenses (689)	261	187	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	93,029	78,677	
Total Operation and Maintenance Expenses	188,326	155,251	

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		57,592	51,842	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		422	424	2
Net property tax equivalent		57,170	51,418	
Social Security		1,946	2,027	3
PSC Remainder Assessment		175	177	4
Other (specify): NONE		0	0	5
Total tax expense		59,291	53,622	

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			Eau Claire				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.214386				3
County tax rate	mills		4.157984				4
Local tax rate	mills		6.334687				5
School tax rate	mills		13.247676				6
Voc. school tax rate	mills		1.914549				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.869282				10
Less: state credit	mills		1.900060				11
Net tax rate	mills		23.969222				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.334687				14
Combined School Tax Rate	mills		15.162225				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.496912				17
Total Tax Rate	mills		25.869282				18
Ratio of Local and School Tax to Total	dec.		0.830982				19
Total tax net of state credit	mills		23.969222				20
Net Local and School Tax Rate	mills		19.917996				21
Utility Plant, Jan. 1	\$	3,530,066	3,530,066				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	3,530,066	3,530,066				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,530,066	3,530,066				26
Assessment Ratio	dec.		0.819100				27
Assessed Value	\$	2,891,477	2,891,477				28
Net Local & School Rate	mills		19.917996				29
Tax Equiv. Computed for Current Year	\$	57,592	57,592				30
Tax Equivalent per 1994 PSC Report	\$	51,842					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	57,592					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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	26,133	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	9,801	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	8,315	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	44,249	0	
PUMPING PLANT			
Land and Land Rights (320)	9,323	0	12
Structures and Improvements (321)	75,444	1,824	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	132,935	1,925	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	11,739	0	20
Total Pumping Plant	229,441	3,749	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	12,913	1,225	23
Total Water Treatment Plant	12,913	1,225	

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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	26,133	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	180,607	190,408	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	8,315	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	180,607	224,856	
PUMPING PLANT				
Land and Land Rights (320)	0	0	9,323	12
Structures and Improvements (321)	900	233,689	310,057	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	1,050	119,227	253,037	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	11,739	20
Total Pumping Plant	1,950	352,916	584,156	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	475,001	475,001	22
Water Treatment Equipment (332)	600	380,134	393,672	23
Total Water Treatment Plant	600	855,135	868,673	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	252	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	54,214	0	26
Transmission and Distribution Mains (343)	385,764	52,401	27
Fire Mains (344)	0	0	28
Services (345)	108,594	6,858	29
Meters (346)	51,707	6,981	30
Hydrants (348)	74,052	14,601	31
Other Transmission and Distribution Plant (349)	6,263	0	32
Total Transmission and Distribution Plant	680,846	80,841	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	923	0	35
Computer Equipment (372.1)	2,434	0	36
Transportation Equipment (373)	450	0	37
Other General Equipment (379)	10,600	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	14,407	0	
Total utility plant in service directly assignable	981,856	85,815	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	981,856	85,815	

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)	0	0	252 24
Structures and Improvements (341)	0	0	0 25
Distribution Reservoirs and Standpipes (342)	0	0	54,214 26
Transmission and Distribution Mains (343)	0	715	438,880 27
Fire Mains (344)	0	0	0 28
Services (345)	0	110	115,562 29
Meters (346)	2,268	0	56,420 30
Hydrants (348)	2,000	0	86,653 31
Other Transmission and Distribution Plant (349)	0	0	6,263 32
Total Transmission and Distribution Plant	4,268	825	758,244
GENERAL PLANT			
Land and Land Rights (370)	0	0	0 33
Structures and Improvements (371)	0	0	0 34
Office Furniture and Equipment (372)	0	0	923 35
Computer Equipment (372.1)	0	0	2,434 36
Transportation Equipment (373)	0	0	450 37
Other General Equipment (379)	0	0	10,600 38
Other Tangible Property (390)	0	0	0 39
Total General Plant	0	0	14,407
Total utility plant in service directly assignable	6,818	1,389,483	2,450,336
Common Utility Plant Allocated to Water Department	0	0	0 40
Total utility plant in service	6,818	1,389,483	2,450,336

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	192,710	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	20,900	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	213,610	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	282,900	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	90,116	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	373,016	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	110,000	0	23
Total Water Treatment Plant	110,000	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	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	192,710	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	20,900	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	213,610	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	84,000	366,900	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	90,116	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	84,000	457,016	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	166,000	166,000	22
Water Treatment Equipment (332)	0	0	110,000	23
Total Water Treatment Plant	0	166,000	276,000	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	318,331	0	26
Transmission and Distribution Mains (343)	204,249	0	27
Fire Mains (344)	0	0	28
Services (345)	19,836	0	29
Meters (346)	0	0	30
Hydrants (348)	10,508	0	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	552,924	0	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	0	0	34
Office Furniture and Equipment (372)	0	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	0	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	0	0	
Total utility plant in service directly assignable	1,249,550	0	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	1,249,550	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	0	0 24
Structures and Improvements (341)	0	0	0 25
Distribution Reservoirs and Standpipes (342)	0	0	318,331 26
Transmission and Distribution Mains (343)	0	0	204,249 27
Fire Mains (344)	0	0	0 28
Services (345)	0	0	19,836 29
Meters (346)	0	0	0 30
Hydrants (348)	0	0	10,508 31
Other Transmission and Distribution Plant (349)	0	0	0 32
Total Transmission and Distribution Plant	0	0	552,924
GENERAL PLANT			
Land and Land Rights (370)	0	0	0 33
Structures and Improvements (371)	0	0	0 34
Office Furniture and Equipment (372)	0	0	0 35
Computer Equipment (372.1)	0	0	0 36
Transportation Equipment (373)	0	0	0 37
Other General Equipment (379)	0	0	0 38
Other Tangible Property (390)	0	0	0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	250,000	1,499,550
Common Utility Plant Allocated to Water Department	0	0	0 40
Total utility plant in service	0	250,000	1,499,550

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	0	0	7,818	7,818	1
February	0	0	8,265	8,265	2
March	0	0	9,074	9,074	3
April	0	0	9,105	9,105	4
May	0	0	10,002	10,002	5
June	0	0	9,894	9,894	6
July	0	0	10,065	10,065	7
August	0	0	10,478	10,478	8
September	0	0	9,008	9,008	9
October	0	0	11,045	11,045	10
November	0	0	10,533	10,533	11
December	0	0	9,429	9,429	12
Total annual pumpage	0	0	114,716	114,716	
Less: Water sold				98,383	13
Volume pumped but not sold				16,333	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				6,694	16
Volume related to equipment/system malfunction				1,500	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				8,194	19
Volume pumped but unaccounted for				8,139	20
Percent of water lost				7%	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.)				813	24
Date of maximum: 11/21/2006					25
Cause of maximum:					26
Water main break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				74	27
Date of minimum: 3/27/2006					28
Total KWH used for pumping for the year				338,973	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)	
WITTE ROAD	#10	156	12	432,000	Yes	1
END OF PEASE STREET	#6	163	12	252,000	Yes	2
BALDWIN & EAST STREET	#7	45	12	360,000	Yes	3
SPRING & RAILROAD STREET	#8	80	8	504,000	No	4
SANDY HILL DRIVE	#9	100	12	504,000	Yes	5

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	#10. 1	#10.2	#6	1
Location	505 WITTE ROAD	505 WITTE ROAD	PEASE STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	U.S. MOTOR	GOULDS	GRUNDFOS	5
Year Installed	2006	2006	1990	6
Type	VERTICAL TURBINE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	300	300	165	8
Pump Motor or Standby Engine Mfr	KATOLIGHT	KATOLIGHT	NONE	9 10
Year Installed	2006	2006	1990	11
Type	DIESEL	DIESEL	OTHER	12
Horsepower	0	0	0	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#7	#7.1	#7.2	14
Location	691 BALDWIN STREET	691 BALDWIN STREET	691 BALDWIN STREET	15
Purpose	S	S	S	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1977	1977	1977	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	250	250	250	21
Pump Motor or Standby Engine Mfr	NONE	NONE	FORD L.P.	22 23
Year Installed	1977	1977	1977	24
Type	OTHER	OTHER	PROPANE	25
Horsepower	0	0	20	26

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	#7.3	#8.1	#8.2	1
Location	691 BALDWIN STREET	2000 SPRING STREET	2000 SPRING STREET	2
Purpose	S	S	S	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1977	1984	1984	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	350	350	8
Pump Motor or Standby Engine Mfr	INTERNATIONAL L.P.	NONE	NONE	9 10
Year Installed	1977	1984	1984	11
Type	PROPANE	OTHER	OTHER	12
Horsepower	20	0	0	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#9.1	#9.2	#9.3	14
Location	195 SANDY HILL DRIVE	195 SANDY HILL DRIVE	195 SANDY HILL DR	15
Purpose	P	S	S	16
Destination	D	D	D	17
Pump Manufacturer	U.S. ELECTRIC	GOULDS - U.S. ELECTRIC	AMERICAN TURBINE	18
Year Installed	1992	2006	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	350	350	350	21
Pump Motor or Standby Engine Mfr	NONE	NONE	NONE	22 23
Year Installed	1992	2006	1992	24
Type	OTHER	OTHER	OTHER	25
Horsepower	0	0	0	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	#10	#9	TOWER-NEW	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	2006	1992	1984	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	0	140	6
Total capacity in gallons (actual)	432,000	504,000	400,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0800	0.5040	1.0080	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	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)	
M	D	2.000	1,480	0	0	0	1,480	1
M	D	4.000	4,857	0	0	0	4,857	2
M	D	6.000	37,945	53	0	0	37,998	3
M	S	6.000	2,032	0	0	0	2,032	4
M	D	8.000	14,372	11	0	0	14,383	5
M	D	10.000	8,016	953	0	0	8,969	6
Total Within Municipality			68,702	1,017	0	0	69,719	
Total Utility			68,702	1,017	0	0	69,719	

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	454	0	0	16	470	0	1
L	0.750	16	0	0	(16)	0	0	2
M	1.000	216	8	0	0	224	2	3
M	1.500	1	0	0	0	1	0	4
M	2.000	4	0	0	0	4	1	5
M	6.000	3	0	0	0	3	0	6
M	8.000	1	0	0	0	1	0	7
Total Utility		695	8	0	0	703	3	

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	633	36	35	0	634	16	1
1.000	13	0	0	0	13	0	2
1.250	1	0	0	0	1	0	3
1.500	7	0	0	0	7	1	4
2.000	10	1	0	0	11	0	5
3.000	2	0	0	0	2	0	6
4.000	2	0	0	0	2	0	7
6.000	1	1	0	0	2	1	8
Total:	669	38	35	0	672	18	

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	533	69	5	11	0	16	634	1
1.000	0	9	3	1	0	0	13	2
1.250	0	1	0	0	0	0	1	3
1.500	0	3	0	3	0	1	7	4
2.000	0	6	1	4	0	0	11	5
3.000	0	0	0	2	0	0	2	6
4.000	0	0	0	2	0	0	2	7
6.000	0	0	1	0	0	1	2	8
Total:	533	88	10	23	0	18	672	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	89	3	2	6	96	2
Total Fire Hydrants	89	3	2	6	96	
Flushing Hydrants						
	0	0	0	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:	69
Number of distribution system valves end of year:	170
Number of distribution valves operated during year:	112

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 30%, but not less \$2,000, please explain.

a/c 620 The utility place in service a new well, Well #10, in 2006. Therefore, more power was purchased.

a/c 630 The utility place in service a new well, Well #10, in 2006. Therefore, more chemicals were purchased.

a/c 650 During 2005 there was a main break. The utility had to repair the main.

a/c 680 The utility supervisor spent more time in the water utility because of the new well.

a/c 681 The account increased because the utility renewed its maintenance contract with the accounting software company.

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

If Adjustments for any account are nonzero, please explain.

a/c 314, 321, 325, 331, 332, 343 & 345 During 2006 the city had a construction project that was completed. The costs were originally recorded in construction work in progress and then reclassified to the proper accounts.

If Water Treatment Equipment (332) is nonzero, report water treatment information in Reservoirs, Standpipes & Water Treatment schedule, or please explain.

Filtration \$375,644
Chlorination 18,028

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

a/c 321 & 331 During 2006 the city had a construction project that was completed. The costs were originally recorded in construction work in progress and then reclassified to proper accounts.

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.

The main additions were paid for by TIF #4.

Water Services (Page W-18)

Explain all reported Adjustments.

The City has no lead services that they are aware of. Adjustment is moving the lead services to the metal services category.

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

The service additions were paid for by TIF #4.

WATER OPERATING SECTION FOOTNOTES

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.

The City completed an inventory of hydrants at year end. The adjustment of six hydrants adjusts the number in service at the end of the year to actual.
