



3013 (02-02-05)

ANNUAL REPORT

OF

Name: LA CROSSE WATER UTILITY

Principal Office: 400 LA CROSSE STREET
LA CROSSE, WI 54601

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-05
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Meters	W-23
Hydrants and Distribution System Valves	W-24
Water Operating Section Footnotes	W-25

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LA CROSSE WATER UTILITY

Utility Address: 400 LA CROSSE STREET

LA CROSSE, WI 54601

When was utility organized? 1/1/1877

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: TONY AVERBECK

Title: OFFICE SUPERVISOR

Office Address: LA CROSSE WATER UTILITY

400 LA CROSSE STREET

LA CROSSE, WI 54601

Telephone: (608) 789 - 7520

Fax Number: (608) 789 - 3810

E-mail Address: averbeckt@cityoflacrosse.org

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

Name: MARK JOHNSRUD

Title: PRESIDENT BOARD OF PUBLIC WORKS

Office Address:

400 LA CROSSE ST

LA CROSSE, WI 54601

Telephone: (608) 789 - 7500 EXT

Fax Number:

E-mail Address: JOHNSRUDM@CITYOFLACROSSE.ORG

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

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

Name:

Title:

Office Address: HAWKINS, ASH, BAPTIE & CO

99 MILWAUKEE ST

LA CROSSE, WI 54601

Telephone: (608) 784 - 7737

Fax Number:

E-mail Address:

Date of most recent audit report: 5/5/2006

Period covered by most recent audit: YEAR ENDING DECEMBER, 2005

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: LELAND ANDERSON

Title: SUPERINTENDENT

Office Address: LA CROSSE WATER UTILITY
800 EAST AVENUE NORTH
LA CROSSE, WI 54601

Telephone: (608) 789 - 7384

Fax Number: (608) 789 - 7396

E-mail Address: ANDERSONL@cityoflacrosse.org

Name: MARK JOHNSON

Title: UTILITY MANAGER

Office Address:
400 LA CROSSE ST
LA CROSSE, WI 54601

Telephone: (608) 789 - 7588

Fax Number: (608) 789 - 3809

E-mail Address: johnsonm@cityoflacrosse.org

Name: MIKE PEDERSON

Title: DISTRIBUTION SUPERVISOR

Office Address: LA CROSSE WATER UTILITY
800 EAST AVENUE NORTH
LA CROSSE, WI 54601

Telephone: (608) 789 - 7385

Fax Number: (608) 789 - 7396

E-mail Address: pedersonm@cityoflacrosse.org

Name: TONY AVERBECK

Title: OFFICE SUPERVISOR

Office Address:
400 LACROSSE ST
LA CROSSE, WI 54601

Telephone: (608) 789 - 7536

Fax Number: (608) 789 - 3810

E-mail Address: averbeckt@cityoflacrosse.org

Name of utility commission/committee: BOARD OF PUBLIC WORKS

Names of members of utility commission/committee:

MR DALE HEXOM
MR MARK JOHNSRUD, PRESIDENT OF BOARD
MR LARRY KIRCH
MR BERNARD MANEY
MR GENE PFAFF
MR RANDY TURTENWALD

IDENTIFICATION AND OWNERSHIP

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)? YES

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

Firm Name: DAIRYLAND POWER COOPERATIVE
3200 EAST AVENUE SOUTH
LA CROSSE, WI 54602-0817

Contact Person: LYNDA KEMP

Title: MANAGER OF MAIL SERVICES

Telephone: (608) 787 - 1286

Fax Number: (608) 787 - 1314

E-mail Address: ljk@dairynet.com

Contract/Agreement beginning-ending dates: 5/30/1996 12/31/2006

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

Dairyland Power prints, inserts, and mails our water and sewer bills. The agreement is a year to year agreement that started 5/30/96.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,798,106	4,956,161	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,917,162	2,862,698	2
Depreciation Expense (403)	439,919	422,856	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	695,235	682,254	5
Total Operating Expenses	4,052,316	3,967,808	
Net Operating Income	745,790	988,353	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	745,790	988,353	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	269	168	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	283,074	166,434	10
Miscellaneous Nonoperating Income (421)	443,091	736,097	11
Total Other Income	726,434	902,699	
Total Income	1,472,224	1,891,052	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(45,893)	(45,893)	12
Other Income Deductions (426)	125,067	115,388	13
Total Miscellaneous Income Deductions	79,174	69,495	
Income Before Interest Charges	1,393,050	1,821,557	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	6,583	6,583	16
Interest on Debt to Municipality (430)	200,449	202,591	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	193,866	196,008	
Net Income	1,199,184	1,625,549	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	18,867,860	17,239,031	20
Balance Transferred from Income (433)	1,199,184	1,625,549	21
Miscellaneous Credits to Surplus (434)	9,192	3,280	22
Miscellaneous Debits to Surplus--Debit (435)	665,203	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)	19,411,033	18,867,860	

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	4,798,106		4,798,106	1
Total (Acct. 400):	4,798,106	0	4,798,106	
Operation and Maintenance Expense (401-402):				
Derived	2,917,162		2,917,162	2
Total (Acct. 401-402):	2,917,162	0	2,917,162	
Depreciation Expense (403):				
Derived	439,919		439,919	3
Total (Acct. 403):	439,919	0	439,919	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	695,235		695,235	5
Total (Acct. 408):	695,235	0	695,235	
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:	745,790	0	745,790	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	269		269	8
Total (Acct. 415-416):	269	0	269	
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	
Interest and Dividend Income (419):				
INTEREST FROM BOND ISSUES	89,757	0	89,757	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 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 FROM INVESTMENTS	193,317	0	193,317 12
Total (Acct. 419):	283,074	0	283,074
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 13
CONTRIBUTED PLANT	0	443,091	443,091 14
Total (Acct. 421):	0	443,091	443,091
TOTAL OTHER INCOME:	283,343	443,091	726,434
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(45,893)		(45,893) 15
NONE	0	0	0 16
Total (Acct. 425):	(45,893)	0	(45,893)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		125,067	125,067 17
NONE	0	0	0 18
Total (Acct. 426):	0	125,067	125,067
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(45,893)	125,067	79,174
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0		0 19
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0		0 20
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
AMORTIZATION OF PREMIUM ON DEBT	6,583		6,583 21
Total (Acct. 429):	6,583	0	6,583
Interest on Debt to Municipality (430):			
Derived	200,449		200,449 22
Total (Acct. 430):	200,449	0	200,449

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 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	193,866	0	193,866
NET INCOME:	881,160	318,024	1,199,184
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	13,036,041	5,831,819	18,867,860 25
Total (Acct. 216):	13,036,041	5,831,819	18,867,860
Balance Transferred from Income (433):			
Derived	881,160	318,024	1,199,184 26
Total (Acct. 433):	881,160	318,024	1,199,184
Miscellaneous Credits to Surplus (434):			
AUDITORS ADJUSTMENTS	9,192	0	9,192 27
Total (Acct. 434):	9,192	0	9,192
Miscellaneous Debits to Surplus--Debit (435):			
PRIOR YEAR ADJ FOR RETIREE HEALTH INSURANCE	665,203	0	665,203 28
Total (Acct. 435)--Debit:	665,203	0	665,203
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	13,261,190	6,149,843	19,411,033

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	6,662				6,662	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	2,563				2,563	3
Materials	1,388				1,388	4
Taxes	196				196	5
Other (list by major classes):						
BENEFITS	1,800				1,800	6
TRANSPORTATION	446				446	7
Total costs and expenses	6,393	0	0	0	6,393	
Net income (or loss)	269	0	0	0	269	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	4,798,106	0	0	0	4,798,106	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				0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	4,798,106	0	0	0	4,798,106	

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	779,551	34,861	814,412	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	129,214		129,214	5
Merchandising and jobbing	2,563		2,563	6
Other nonutility expenses			0	7
Water utility plant accounts	103,718		103,718	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	12,482		12,482	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	34,861	(34,861)	0	19
Total Payroll	1,062,389	0	1,062,389	

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	31	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 (101-107)	31,898,909	30,449,288	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	9,487,094	8,870,125	2
Net Utility Plant	22,411,815	21,579,163	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	22,411,815	21,579,163	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,375	3,375	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	3,375	3,375	
Investment in Municipality (123)	1,855,801	1,839,598	7
Other Investments (124)	92,299	89,661	8
Special Funds (125-128)	0	0	9
Total Other Property and Investments	1,951,475	1,932,634	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	0	0	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	3,658,658	3,553,479	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	155,986	123,556	15
Other Accounts Receivable (143)	3,580	2,052	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	177,771	201,969	18
Materials and Supplies (151-163)	234,233	132,255	19
Prepayments (165)	7,002	5,589	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	608,608	646,424	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	4,845,838	4,665,324	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	0	0	
Total Assets and Other Debits	29,209,128	28,177,121	

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)	3,041,780	3,041,780	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	19,411,033	18,867,860	28
Total Proprietary Capital	22,452,813	21,909,640	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	4,423,982	4,509,765	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	4,423,982	4,509,765	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	131,417	180,504	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	0	0	35
Taxes Accrued (236)	652,811	638,620	36
Interest Accrued (237)	0	0	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	0	0	41
Total Current and Accrued Liabilities	784,228	819,124	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	26,331	32,914	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	1,521,774	905,678	44
Total Deferred Credits	1,548,105	938,592	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	29,209,128	28,177,121	

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	30,449,288	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)	23,687,457	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	7,469,045	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)	742,407				9
Total Utility Plant	31,898,909	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 (111.1)	8,126,216	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,360,878	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	9,487,094	0	0	0	
Net Utility Plant	22,411,815	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

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 (111.1)	7,634,314				7,634,314	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	439,919				439,919	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	74,698				74,698	6
Accruals charged other						7
accounts (specify):						8
CLEARING ACCOUNTS	69,173				69,173	9
Salvage	41,775				41,775	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	625,565	0	0	0	625,565	16
Debits during year						17
Book cost of plant retired	96,206				96,206	18
Cost of removal	37,458				37,458	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	133,664	0	0	0	133,664	25
Balance end of year (111.1)	8,126,215	0	0	0	8,126,215	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

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 (111.1)	1,235,811				1,235,811	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	125,067				125,067	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				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	125,067	0	0	0	125,067	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	1,360,878	0	0	0	1,360,878	26

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):					
LAND ON KING STREET	3,375			3,375	2
Total Nonutility Property (121)	3,375	0	0	3,375	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	3,375	0	0	3,375	

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 (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	234,233	132,255	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	234,233	132,255	

**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				1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
DIFFERENCE WHEN BOND FUNDS REFINANCED	32,914	6583	26,331	2
Total			<u><u>26,331</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D, sewer and privates) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.

Particulars (a)	Amount (b)	
Balance first of year	3,041,780	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>3,041,780</u></u>	

BONDS (ACCTS. 221 AND 222)

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)
Total Reacquired Bonds (Account 222)				0

1

Net amount of bonds outstanding December 31: 0

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)					
2001 B REFUNDING PROM. NOTE	11/28/2001	12/01/2014	5.06%	169,047	1
2002 CIP	04/22/2002	12/01/2011	3.70%	648,965	2
2003 CIP	03/27/2003	12/01/2010	2.97%	611,389	3
2004 CIP	02/15/2004	12/01/2013	2.76%	281,242	4
2005 PROM NOTE	02/24/2005	12/01/2014	3.27%	589,470	5
2006 PROM NOTE	08/21/2006	12/01/2017	4.00%	373,000	6
2001 A REFUNDING PROM. NOTE	11/28/2001	12/01/2014	5.04%	1,750,869	7
Total for Account 223				4,423,982	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	638,620	1
Accruals:		
Charged water department expense	695,236	2
Charged electric department expense		3
Charged sewer department expense	31,890	4
Other (explain):		
NONE		5
Total Accruals and other credits	727,126	
Taxes paid during year:		
County, state and local taxes	638,620	6
Social Security taxes	70,223	7
PSC Remainder Assessment	4,092	8
Other (explain):		
NONE		9
Total payments and other debits	712,935	
Balance end of year	652,811	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
2006 PROM NOTE	0	10,610	10,610	0	2
2001 REFUNDING "A"	0	99,155	99,155	0	3
2001 REFUNDING "B"	0	9,765	9,765	0	4
2002 CIP	0	30,379	30,379	0	5
2003 CIP	0	20,087	20,087	0	6
2004 CIP	0	8,947	8,947	0	7
2005 PROM NOTE	0	21,506	21,506	0	8
Subtotal	0	200,449	200,449	0	
Other Long-Term Debt (224)					
NONE	0			0	9
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	10
Subtotal	0	0	0	0	
Total	0	200,449	200,449	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)	
Investment in Municipality (123):		
BOND MONEY THAT HAS NOT BEEN USED AS OF 12/31/2006	1,855,801	1
Total (Acct. 123):	1,855,801	
Other Investments (124):		
AMOUNT FROM TIF DISTRICTS	92,299	2
Total (Acct. 124):	92,299	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	155,986	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	155,986	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work	3,580	14
Other (specify):		
NONE		15
Total (Acct. 143):	3,580	

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)	
Receivables from Municipality (145):		
WATER BILLS PLACED ON TAXES	177,771	16
Total (Acct. 145):	177,771	
Prepayments (165):		
POSTAGE, LIFE INSURANCE, INCOME CONTINUATION INSURANCE	7,002	17
Total (Acct. 165):	7,002	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	780,175	24
ACCRUED VACATION	57,293	25
ACCRUED SICK LEAVE	16,149	26
ACCRUED COMP	2,954	27
ACCRUED COMP RETIREE HEALTH INSURANCE	665,203	28
Total (Acct. 253):	1,521,774	

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)	22,972,268	0	0	0	22,972,268	1
Materials and Supplies	183,244	0	0	0	183,244	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	7,880,264	0	0	0	7,880,264	4
Customer Advances for Construction					0	5
Regulatory Liability	803,121	0	0	0	803,121	6
NONE					0	7
Average Net Rate Base	14,472,127	0	0	0	14,472,127	
Net Operating Income	745,790	0	0	0	745,790	8
Net Operating Income as a percent of						
Average Net Rate Base	5.15%	N/A	N/A	N/A	5.15%	

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	826,068	0	0	0	826,068	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	45,893	0	0	0	45,893	3
Other (specify):						
NONE					0	4
Balance End of Year	780,175	0	0	0	780,175	

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

General footnotes

THERE WAS A \$3 DIFFERENCE BETWEEN ASSETS AND LIABILITIES BECAUSE OF ROUNDING. I ADDED \$3 TO TEMPORARY CASH INVESTMENTS TO BALANCE.

Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251) (Page F-13)

General footnotes

#251 - \$6,583 UNAMORTIZED PREMIUM ON DEBT FROM 2001 A & B REFUNDING. WILL BE FULLY AMORTIZED IN 2010.

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

General footnotes

#253 - WE BOOKED FOR THE FIRST TIME ACCRUED COMP FOR RETIREE HEALTH INSURANCE. THE CITY HAD BEEN BOOKING THIS IN THE CITY GENERAL FUND. GASB 45 WILL REQUIRE THIS TO BE ON UTILITY BOOKS IN 2008, WE DID NOW.

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

#145 - WE PLACED \$177,771 OF OUTSTANDING WATER A/R ON PROPERTY TAXES FOR 2006.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	4,691,046	4,839,333	1
Total Sales of Water	4,691,046	4,839,333	
Other Operating Revenues			
Forfeited Discounts (470)	36,264	40,450	2
Miscellaneous Service Revenues (471)	2,241	3,109	3
Rents from Water Property (472)	168	60	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	68,387	73,209	6
Total Other Operating Revenues	107,060	116,828	
Total Operating Revenues	4,798,106	4,956,161	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	177,963	228,633	7
Pumping Expenses (620-633)	776,324	895,466	8
Water Treatment Expenses (640-652)	89,605	78,628	9
Transmission and Distribution Expenses (660-678)	779,781	660,942	10
Customer Accounts Expenses (901-905)	145,953	155,721	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	947,536	843,308	13
Total Operation and Maintenance Expenses	2,917,162	2,862,698	
Other Operating Expenses			
Depreciation Expense (403)	439,919	422,856	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	695,235	682,254	16
Total Other Operating Expenses	1,135,154	1,105,110	
Total Operating Expenses	4,052,316	3,967,808	
NET OPERATING INCOME	745,790	988,353	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	13,294	985,194	1,812,007	4
Commercial	2,641	1,323,869	1,261,164	5
Industrial	118	1,108,876	621,513	6
Total Metered Sales to General Customers (461)	16,053	3,417,939	3,694,684	
Private Fire Protection Service (462)	293		38,109	7
Public Fire Protection Service (463)	1		680,397	8
Other Sales to Public Authorities (464)	232	304,416	277,856	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	16,579	3,722,355	4,691,046	

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)	678,477	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)	1,920	3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	680,397	
Forfeited Discounts (470):		
Customer late payment charges	36,264	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	36,264	
Miscellaneous Service Revenues (471):		
RECONNECTION CHARGES	2,241	7
Total Miscellaneous Service Revenues (471)	2,241	
Rents from Water Property (472):		
INCOME FROM RENTAL OF FIRE HOSE	168	8
Total Rents from Water Property (472)	168	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	68,387	10
Other (specify): NONE		11
Total Other Water Revenues (474)	68,387	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	150	0	4
Rents (604)	50	50	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)	957	1,059	7
Maintenance of Collecting and Impounding Reservoirs (612)	4,421	0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	172,385	227,524	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	177,963	228,633	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	14
Fuel for Power Production (621)	801	910	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	348,138	355,461	17
Pumping Labor and Expenses (624)	133,225	189,140	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	3,282	5,672	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)	45,371	47,319	22
Maintenance of Structures and Improvements (631)	169,891	210,272	23
Maintenance of Power Production Equipment (632)		921	24
Maintenance of Pumping Equipment (633)	75,616	85,771	25
Total Pumping Expenses	776,324	895,466	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	53,345	35,408	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	29,216	39,321	28
Miscellaneous Expenses (643)		0	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)	7,044	3,899	33
Total Water Treatment Expenses	89,605	78,628	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)		0	36
Meter Expenses (663)	4,214	3,958	37
Customer Installations Expenses (664)	48,879	0	38
Miscellaneous Expenses (665)	41,395	42,284	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	69,417	68,500	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)		0	43
Maintenance of Transmission and Distribution Mains (673)	224,334	167,925	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	178,467	129,364	46
Maintenance of Meters (676)	93,448	86,897	47
Maintenance of Hydrants (677)	115,339	154,345	48
Maintenance of Miscellaneous Plant (678)	4,288	7,669	49
Total Transmission and Distribution Expenses	779,781	660,942	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	23,995	26,550	50
Meter Reading Labor (902)	33,292	32,808	51
Customer Records and Collection Expenses (903)	88,666	96,363	52
Uncollectible Accounts (904)		0	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	145,953	155,721	
SALES EXPENSES			
Sales Expenses (910)	0	0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	200,707	159,950	56
Office Supplies and Expenses (921)	8,315	6,338	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	43,602	30,452	59
Property Insurance (924)	4,972	5,023	60
Injuries and Damages (925)	64,074	61,367	61
Employee Pensions and Benefits (926)	583,565	548,666	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	28,732	18,135	65
Rents (931)	8,100	8,100	66
Maintenance of General Plant (932)	5,469	5,277	67
Total Administrative and General Expenses	947,536	843,308	
Total Operation and Maintenance Expenses	2,917,162	2,862,698	

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		652,810	638,620	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		31,890	33,140	2
Net property tax equivalent		620,920	605,480	
Social Security		70,223	73,011	3
PSC Remainder Assessment		4,092	3,763	4
Other (specify): NONE			0	5
Total tax expense		695,235	682,254	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			La Crosse				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.190000				3
County tax rate	mills		3.760000				4
Local tax rate	mills		11.650000				5
School tax rate	mills		9.280000				6
Voc. school tax rate	mills		2.140000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.020000				10
Less: state credit	mills		0.000000				11
Net tax rate	mills		27.020000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		11.650000				14
Combined School Tax Rate	mills		11.420000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		23.070000				17
Total Tax Rate	mills		27.020000				18
Ratio of Local and School Tax to Total	dec.		0.853812				19
Total tax net of state credit	mills		27.020000				20
Net Local and School Tax Rate	mills		23.070000				21
Utility Plant, Jan. 1	\$	30,443,772	30,443,772				22
Materials & Supplies	\$	132,255	132,255				23
Subtotal	\$	30,576,027	30,576,027				24
Less: Plant Outside Limits	\$	14,481	14,481				25
Taxable Assets	\$	30,561,546	30,561,546				26
Assessment Ratio	dec.		0.925900				27
Assessed Value	\$	28,296,935	28,296,935				28
Net Local & School Rate	mills		23.070000				29
Tax Equiv. Computed for Current Year	\$	652,810	652,810				30
Tax Equivalent per 1994 PSC Report	\$	539,357					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	652,810					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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	27,404		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)	503,676		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	697,311		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,228,391	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	1,340,060		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	126,344		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	644,020		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	270,700		20
Total Pumping Plant	2,381,124	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	121,275	3,810	23
Total Water Treatment Plant	121,275	3,810	

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)			27,404	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)			503,676	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			697,311	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,228,391	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			1,340,060	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			126,344	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			644,020	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			270,700	20
Total Pumping Plant	0	0	2,381,124	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	1,965		123,120	23
Total Water Treatment Plant	1,965	0	123,120	

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	82,997		26
Transmission and Distribution Mains (343)	9,615,997	435,295	27
Fire Mains (344)	0		28
Services (345)	3,101,756	629,252	29
Meters (346)	2,985,901	7,087	30
Hydrants (348)	1,697,055	52,425	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	17,483,706	1,124,059	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	7,688		35
Computer Equipment (391.1)	27,708	565	36
Transportation Equipment (392)	411,518	44,340	37
Stores Equipment (393)	1,634		38
Tools, Shop and Garage Equipment (394)	109,361	50,484	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	218,740	303,475	41
Communication Equipment (397)	63,244		42
SCADA Equipment (397.1)	202,690		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	1,042,583	398,864	
Total utility plant in service directly assignable	22,257,079	1,526,733	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	22,257,079	1,526,733	

**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 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			82,997 26
Transmission and Distribution Mains (343)	92		10,051,200 27
Fire Mains (344)			0 28
Services (345)	4,900		3,726,108 29
Meters (346)	3,052		2,989,936 30
Hydrants (348)	1,847		1,747,633 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	9,891	0	18,597,874
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			7,688 35
Computer Equipment (391.1)			28,273 36
Transportation Equipment (392)	14,854		441,004 37
Stores Equipment (393)			1,634 38
Tools, Shop and Garage Equipment (394)		(149)	159,696 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)	69,496		452,719 41
Communication Equipment (397)			63,244 42
SCADA Equipment (397.1)			202,690 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	84,350	(149)	1,356,948
Total utility plant in service directly assignable	96,206	(149)	23,687,457
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	96,206	(149)	23,687,457

**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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	3,256,510	280,530	27
Fire Mains (344)	0		28
Services (345)	3,506,445	95,347	29
Meters (346)	0		30
Hydrants (348)	266,068	66,878	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,029,023	442,755	
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	7,029,023	442,755	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,029,023	442,755	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Contributions--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			3,537,040 27
Fire Mains (344)			0 28
Services (345)		(2,733)	3,599,059 29
Meters (346)			0 30
Hydrants (348)			332,946 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	(2,733)	7,469,045
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	(2,733)	7,469,045
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	(2,733)	7,469,045

ACCUMULATED PROVISION FOR DEPRECIATION - WATER --Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0	1.67%		2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	388,730	2.90%	14,607	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	257,299	1.80%	12,552	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	646,029		27,159	
PUMPING PLANT				
Structures and Improvements (321)	822,890	3.20%	42,882	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	38,341	4.00%	5,054	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	498,885	3.30%	21,253	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	169,251	4.00%	10,828	15
Total Pumping Plant	1,529,367		80,017	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	24,284	6.70%	8,187	17
Total Water Treatment Plant	24,284		8,187	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	81,949	1.60%	1,048	19
Transmission and Distribution Mains (343)	1,719,778	1.10%	108,170	20
Fire Mains (344)	0			21
Services (345)	1,445,988	2.30%	78,520	22
Meters (346)	1,086,523	5.00%	149,396	23
Hydrants (348)	505,539	2.00%	34,447	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					403,337	4
315					0	5
316					269,851	6
317					0	7
	0	0	0	0	673,188	
321					865,772	8
322					0	9
323					43,395	10
324					0	11
325					520,138	12
326					0	13
327					0	14
328					180,079	15
	0	0	0	0	1,609,384	
331					0	16
332	1,965				30,506	17
	1,965	0	0	0	30,506	
341					0	18
342					82,997	19
343	92	620	10,565		1,837,801	20
344					0	21
345	4,900	35,553	4,533		1,488,588	22
346	3,052		9,125		1,241,992	23
348	1,847	1,285	17,552		554,406	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	4,839,777		371,581	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	6,229	6.70%	515	27
Computer Equipment (391.1)	27,707	20.00%	566	28
Transportation Equipment (392)	199,524	12.50%	45,423	29
Stores Equipment (393)	1,634	5.00%		30
Tools, Shop and Garage Equipment (394)	75,904	6.70%	9,013	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	126,494	6.70%	14,737	33
Communication Equipment (397)	48,448	10.00%	6,324	34
SCADA Equipment (397.1)	108,917	10.00%	20,269	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	594,857		96,847	
Total accum. prov. directly assignable	7,634,314		583,791	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	7,634,314		583,791	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>9,891</u>	<u>37,458</u>	<u>41,775</u>	<u>0</u>	<u>5,205,784</u>
390					0 26
391					6,744 27
391.1					28,273 28
392	14,854				230,093 29
393					1,634 30
394					84,917 31
395					0 32
396	69,496				71,735 33
397					54,772 34
397.1					129,186 35
398					0 36
399					0 37
	<u>84,350</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>607,354</u>
	<u>96,206</u>	<u>37,458</u>	<u>41,775</u>	<u>0</u>	<u>8,126,216</u>
					0 38
	<u>96,206</u>	<u>37,458</u>	<u>41,775</u>	<u>0</u>	<u>8,126,216</u>

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	510,175	1.10%	37,364
Fire Mains (344)	0		21
Services (345)	598,904	2.30%	81,713
Meters (346)	0		23
Hydrants (348)	126,732	2.00%	5,990

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					547,539 20
344					0 21
345					680,617 22
346					0 23
348					132,722 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	1,235,811		125,067
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	1,235,811		125,067
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	1,235,811		125,067

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	1,360,878
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	1,360,878
					0 38
	0	0	0	0	1,360,878

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			268,937	268,937	1
February			249,599	249,599	2
March			271,456	271,456	3
April			311,802	311,802	4
May			320,530	320,530	5
June			400,572	400,572	6
July			532,964	532,964	7
August			432,105	432,105	8
September			307,251	307,251	9
October			286,744	286,744	10
November			238,627	238,627	11
December			222,668	222,668	12
Total annual pumpage	0	0	3,843,255	3,843,255	
Less: Water sold				3,722,355	13
Volume pumped but not sold				120,900	14
Volume sold as a percent of volume pumped				97%	15
Volume used for water production, water quality and system maintenance				89,000	16
Volume related to equipment/system malfunction				39,900	17
Non-utility volume NOT included in water sales				209	18
Total volume not sold but accounted for				129,109	19
Volume pumped but unaccounted for				(8,209)	20
Percent of water lost				-0%	21
If more than 15%, indicate causes: N/A					22
If more than 15%, state what action has been taken to reduce water loss: N/A					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				22,259	24
Date of maximum: 7/17/2006					25
Cause of maximum: HOT, DRY CONDITIONS					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,358	27
Date of minimum: 12/26/2006					28
Total KWH used for pumping for the year				4,785,839	29
If water is purchased: Vendor Name: N/A					30
Point of Delivery: N/A					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)	
HOOD STREET	10H	150	12	1,440,000	No	1
GREEN BAY STREET	12H	140	12	2,304,000	No	2
PINE STREET	13H	151	12	2,664,000	Yes	3
PINE STREET & CAMPBELL ROAD	14H	144	12	2,664,000	Yes	4
MYRICK PARK	15H	147	12	3,024,000	Yes	5
21ST PLACE	16H	160	12	2,880,000	Yes	6
15TH STREET & CHASE STREET	17H	160	12	2,880,000	Yes	7
KING STREET	19H	162	14	4,464,000	Yes	8
MEMORIAL FIELD EAST	20H	160	12	4,464,000	Yes	9
MEMORIAL FIELD WEST	21H	160	12	4,464,000	Yes	10
LOSEY BOULEVARD	22H	149	12	3,384,000	Yes	11
FISHERMAN'S ROAD	23H	98	12	2,880,000	No	12
FISHERMAN'S ROAD 2	24H	108	12	2,880,000	No	13
WESTWOOD COURT	25H	99	12	2,880,000	Yes	14
AIRPORT ROAD	26H	94	12	2,880,000	No	15

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	S E BOOSTER STATION #1	10H	12H	1
Location	MORMON COULEE	HOOD STREET	GREEN BAY STREET	2
Purpose	B	P	P	3
Destination	D	D	D	4
Pump Manufacturer	CORNELL	SINGER	LAYNE	5
Year Installed	2004	1981	1983	6
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	100	1,050	1,680	8
Pump Motor or Standby Engine Mfr	CORNELL	WESTINGHOUSE	SIEMANS-ALLIS	9 10
Year Installed	2004	1982	1983	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	5	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	13H	14H	15H	14
Location	PINE STREET STREET & CAMPBELL ROAD		MYRICK PARK	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	AMERICAN TURBINE	GOULDS	AMERICAN TURBINE	18
Year Installed	1997	1993	2003	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,100	1,918	2,000	21
Pump Motor or Standby Engine Mfr	US	US	GE	22 23
Year Installed	1997	1993	2003	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	200	200	200	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	16H	17H	19H	1
Location	21ST PLACE	15TH & CHASE STREET	KING STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1956	1956	1966	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,180	1,960	2,340	8
Pump Motor or Standby Engine Mfr	US	US	ALLIS-CHALMERS	9 10
Year Installed	1956	1956	1966	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	200	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	20H	21H	22H	14
Location	MEMORIAL FIELD EAST	MEMORIAL FIELD WEST	LOSEY BOULEVARD	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	AMERICAN TURBINE	AMERICAN TURBINE	LAYNE	18
Year Installed	2003	2003	1976	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,000	2,000	2,320	21
Pump Motor or Standby Engine Mfr	GE	GE	ALLIS-CHALMERS	22 23
Year Installed	2003	2003	1976	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	200	200	250	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	23H	24H	25H	1
Location	FISHERMAN'S ROAD	FISHERMAN'S ROAD 2	WESTWOOD COURT	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1977	1982	1985	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,020	1,920	1,756	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	US	WESTINGHOUSE	9 10
Year Installed	1977	1982	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	200	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	26H	S E BOOSTER STATION #2	S E BOOSTER STATION #3	14
Location	AIRPORT ROAD	MORMON COULEE	MORMON COULEE	15
Purpose	P	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AMERICAN	CORNELL	CORNELL	18
Year Installed	2001	2004	2004	19
Type	VERTICAL TURBINE	OTHER	OTHER	20
Actual Capacity (gpm)	2,050	300	1,040	21
Pump Motor or Standby Engine Mfr	US	CORNELL	CORNELL	22 23
Year Installed	1989	2004	2004	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	200	20	60	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	WELL 10H	WELL 12H	WELL 13H	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)				3
Year constructed				4
Primary material (earthen, steel, concrete, other)				5
Elevation difference in feet (See Headnote 3.)				6
Total capacity in gallons (actual)				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.)	1.4000	2.3000	2.7000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

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	WELL 14H	WELL 16H	WELL 17H	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)				3
Year constructed				4
Primary material (earthen, steel, concrete, other)				5
Elevation difference in feet (See Headnote 3.)				6
Total capacity in gallons (actual)				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.)	2.7000	2.9000	2.9000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

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	WELL 19H	WELL 22H	WELL 23H	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)				3
Year constructed				4
Primary material (earthen, steel, concrete, other)				5
Elevation difference in feet (See Headnote 3.)				6
Total capacity in gallons (actual)				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.)	4.5000	3.4000	2.9000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

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	WELL 24H	WELL 25H	WELL 26H	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)				3
Year constructed				4
Primary material (earthen, steel, concrete, other)				5
Elevation difference in feet (See Headnote 3.)				6
Total capacity in gallons (actual)				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.)	2.9000	2.9000	2.9000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
				Added During Year (e)	Retired During Year (f)				
M	D	1.250	157	0	0	0	157	1	
M	D	2.000	3,249	0	0	0	3,249	2	
M	D	4.000	7,931	0	0	0	7,931	3	
M	D	6.000	595,927	636	79	0	596,484	4	
M	S	6.000	1,633	0	0	0	1,633	5	
M	D	8.000	231,988	8,257	0	0	240,245	6	
M	S	8.000	571	0	0	0	571	7	
M	D	10.000	17,098	50	0	0	17,148	8	
M	S	10.000	840	0	0	0	840	9	
M	D	12.000	133,114	2,781	0	0	135,895	10	
M	S	12.000	6,123	0	0	0	6,123	11	
M	D	14.000	2,628	0	0	0	2,628	12	
M	S	14.000	175	0	0	0	175	13	
M	D	16.000	71,920	0	0	0	71,920	14	
M	S	18.000	1,844	0	0	0	1,844	15	
M	D	20.000	38,717	0	0	0	38,717	16	
M	S	20.000	1,303	0	0	0	1,303	17	
M	D	24.000	12,866	0	0	0	12,866	18	
M	S	24.000	5,488	0	0	0	5,488	19	
M	S	30.000	3	0	0	0	3	20	
M	S	36.000	324	0	0	0	324	21	
Total Within Municipality			1,133,899	11,724	79	0	1,145,544		
M	D	6.000	1,810	0	0	0	1,810	22	
M	D	8.000	5,637	0	0	0	5,637	23	
M	D	12.000	9,140	0	0	0	9,140	24	
Total Outside of Municipality			16,587	0	0	0	16,587		
Total Utility			1,150,486	11,724	79	0	1,162,131		

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	12,951	238	201	0	12,988		1
M	1.000	2,251	83	17	0	2,317	19	2
P	1.000	1	0	0	0	1		3
M	1.250	106	1	3	0	104		4
M	1.500	149	3	4	0	148		5
M	2.000	346	11	1	0	356		6
M	3.000	70	0	0	0	70		7
M	4.000	175	1	2	0	174		8
M	6.000	147	6	0	0	153		9
M	8.000	109	0	0	0	109		10
M	10.000	10	0	0	0	10		11
Total Utility		16,315	343	228	0	16,430	19	

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	14,595	0	7	(544)	14,044	1,670	1
0.750	1,034	0	1	25	1,058	198	2
1.000	1,065	0	2	(16)	1,047	30	3
1.500	169	0	0	(35)	134	20	4
2.000	320	6	2	(18)	306	113	5
3.000	138	2	0	(43)	97	0	6
4.000	98	4	0	(11)	91	20	7
6.000	14	0	0	0	14	12	8
10.000	0	0	0	0	0	0	9
Total:	17,433	12	12	(642)	16,791	2,063	

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	12,321	1,222	14	41	0	446	14,044	1
0.750	537	374	7	21	0	119	1,058	2
1.000	132	748	28	41	0	98	1,047	3
1.500	2	79	8	15	0	30	134	4
2.000	3	151	14	65	0	73	306	5
3.000	0	22	9	17	0	49	97	6
4.000	0	23	19	9	0	40	91	7
6.000	0	1	8	1	0	4	14	8
10.000	0	0	0	0	0	0	0	9
Total:	12,995	2,620	107	210	0	859	16,791	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	1,928	26	2		1,952	2
Total Fire Hydrants	1,928	26	2	0	1,952	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	1,952
Number of distribution system valves end of year:	3,368
Number of distribution valves operated during year:	900

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$10,000, 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.

\$68,387 IS THE RETURN ON INVESTMENT FOR METERS CHARGED TO SEWER UTILITY.

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 15%, but not less \$10,000, please explain.

#614 - REMEDIATION AROUND AIRPORT WELLS WAS COMPLETED IN 2005.

#624 & 631 - WE REORGANIZED OUR PUMP STATION SHIFTS FROM THREE SHIFTS TO TWO SHIFTS, AND WHICH ALLOWED US TO ELIMINATE A COUPLE OF POSITIONS.

#641 - CHEMICAL COSTS INCREASED.

#642 - REORGANIZATION OF PUMP STATION LOWERED LABOR COSTS.

#652 - MORE MAINTENANCE WAS DONE ON TREATMENT EQUIPMENT.

#664 - WE STARTED OUR CROSS CONNECTION PROGRAM IN 2006. THIS SEEMED TO FIT THE CRITERIA FOR THIS ACCOUNT.

#673 & 675 - WE DID MORE MAIN AND SERVICE WORK IN 2006. IN 2005 WE WERE SHORT AN EMPLOYEE FOR A LARGE PORTION OF YEAR AND WE ARE FULLY STAFFED IN 2006.

677 - WE DID LESS HYDRANT WORK IN 2006.

#920 & 923 - PAID MORE TO CITY FOR CITY SERVICES.

#930 - WE PAY ONALASKA FOR WATER THEY PROVIDE TO OUR CUSTOMERS IN THE INTERNATIONAL BUSINESS PARK.

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

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

AUDITOR'S ADJUSTMENT OF \$5,514 TO LOWER CONSTRUCTION WORK IN PROGRESS MADE AFTER 2005 REPORT WAS FILED RESULTS IN DIFFERENCE IN JAN. 1 AMOUNTS.

ACTUAL AMOUNTS WERE USED TO CALCULATE UTILITY PLANT JAN. 1. THE AMOUNT IN THE NET UTILITY PLANT SCHEDULE IS ROUNDED AMOUNTS. THE DISCREPANCY IS \$2.

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

#396 - WE PURCHASED A BACKHOE AND VACUUM EXCAVATOR.

If Adjustments for any account are nonzero, please explain.

#394 - RECLASSIFY WRENCHES TO EXPENSES.

WATER OPERATING SECTION FOOTNOTES

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain.

#343, 345, 348 - THERE WERE THREE COMMERCIAL DEVELOPMENTS AND ONE SUBDIVISION ADDED DURING 2006 AND DEEDED TO US.

If Adjustments for any account are nonzero, please explain.

#345 - IN 2004 CONTRIBUTED SERVICES WERE OVERCHARGED. AMOUNT WAS ADJSUTED IN 2006.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

General footnotes

#342 - DISTRIBUTION RESERVOIR WAS FULLY DEPRECIATED IN 2006.

#391.1 - COMPUTER EQ FULLY DEPRECIATED IN 2006.

Pumping and Purchased Water Statistics (Page W-16)

General footnotes

NOT CERTAIN WHY VOLUME PUMPED BUT UNACCOUNTED FOR IS NEGATIVE. WE HAVE DOUBLE CHECKED ALL THE NUMBERS AND ARE COMFORTABLE WITH THEM. WE WILL BE CHANGING OUT A COUPLE OF WELL METERS IN 2007. IT IS POSSIBLE ONE OR MORE HAVE SLOWED A LITTLE AND THIS WOULD ACCOUNT FOR NEGATIVE NUMBER. OTHER AREAS THAT AFFECT THIS ARE THE YEAREND ACCRUAL, ESTIMATES FOR SYSTEM MAINTENANCE & LEAKS.

Sources of Water Supply - Statistics (Page W-16)

General footnotes

PUMPAGE IS DOWN IN 2006 BECAUSE WE HAD A WETTER SUMMER THAN NORMAL.

Water Mains (Page W-21)

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

MAINS FINANCED BY UTILITY FUNDS

10" - 50'
12" - 840'

MAINS FINANCED BY BOND FUNDS

6" - 104'
8" - 3,114'
12" - 1,941'

MAINS FINANCED BY CONTRIBUTIONS

6" - 532'
8" - 5,143'

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-22)

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

SERVICES FINANCED BY UTILITY FUNDS

3/4"	-	185
1"	-	14
2"	-	3

SERVICES FINANCED BU BOND FUNDS

3/4"	-	52
1"	-	30
2"	-	2

SERVICES FINANCED BY CONTRIBUTIONS

3/4"	-	1
1"	-	39
1 1/4"	-	1
1 1/2"	-	3
2"	-	6
4'	-	1
6"	-	6

Meters (Page W-23)

Explain all reported adjustments.

WE ADJUSTED THE METER TOTALS IN 2005 AND THE NUMBERS WE USED WERE WRONG. READJUSTED THIS YEAR TO CORRECT AMOUNTS

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

WE HAVE BEEN GIVEN THE OKAY TO EXTEND OUR CHANGEOUTS TO 20 YEARS. OUR TESTING SHOWS THAT WE MAINTAIN ALMOST 100% ACCURACY. WE HAVE STARTED TO CHANGEOUT OUR METER HEADS WITH BADGER'S ORION HEADS. THIS IS EASIER TO DO THAN TRY TO CHANGE OUT BATTERIES.

If 2-inch or greater meters are reported as residential, please explain.

WE HAVE 4 - 2" RESIDENTIAL METERS, AND THEY ARE INSTALLED IN LARGE ESTATE SIZED PARCELS THAT HAVE LARGE SPRINKLER SYSTEMS AND IN A COUPLE OF CASES THEY HAVE SWIMMING POOLS.

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.

WE TEST OUR WELL METERS EVERY TWO YEARS. WE WILL START CHANGING OUT SEVERAL OF THE WELL METERS IN 2007 WITH NEW METERS.

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

THE ONES THAT ARE INSTALLED IN THE SYSTEM ARE TESTED EVERY YEAR.

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-24)

General footnotes

ALL HYDRANTS ARE OPERATED EVERY YEAR. WITH OUR FLUSHING PROGRAM WE OPERATE ALL HYDRANTS.

WE DID NOT HAVE TIME TO OPERATE ALL THE VALVES IN 2006.

If Hydrants Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 348) are zero, please explain.

HYDRANTS FINANCED BY UTILITY FUNDS - 4

HYDRANTS FINANCED BY BOND FUNDS - 9

HYDRANTS FINANCED BY CONTRIBUTIONS - 13
