



3014 (02-02-05)

ANNUAL REPORT

OF

Name: NORTH FOND DU LAC WATER UTILITY

Principal Office: 16 GARFIELD STREET
NORTH FOND DU LAC, WI 54937

For the Year Ended: DECEMBER 31, 2006

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: NORTH FOND DU LAC WATER UTILITY

Utility Address: 16 GARFIELD STREET
NORTH FOND DU LAC, WI 54937

When was utility organized? 5/1/1942

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: KRIS RUCH

Title: DEPUTY TREASURER

Office Address:

16 GARFIELD STREET
NORTH FOND DU LAC, WI 54937

Telephone: (920) 929 - 3765

Fax Number: (920) 929 - 3964

E-mail Address: ruch@nfdl.org

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

Name: AARON WORTHMAN

Title: MANAGER

Office Address: VIRCHOW, KRAUSE, & CO., LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 240 - 2412

Fax Number: (608) 249 - 8532

E-mail Address: aworthman@virchowkrause.com

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

Name: JAMES MOON

Title: VILLAGE PRESIDENT

Office Address:

16 GARFIELD ST
NORTH FOND DU LAC, WI 54937

Telephone: (920) 929 - 3765

Fax Number: (920) 929 - 3964

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: AARON WORTHMAN

Title: MANAGER

Office Address: VIRCHOW, KRAUSE, & CO., LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 240 - 2412

Fax Number: (608) 249 - 8532

E-mail Address: aworthman@virchowkrause.com

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

Period covered by most recent audit: 2006

Names and titles of utility management including manager or superintendent:

Name: MR MICHAEL TOLVSTAD

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
16 GARFIELD STREET
NORTH FOND DU LAC, WI 54937

Telephone: (920) 929 - 3765

Fax Number: (920) 929 - 3964

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- CHARLES HORNUNG, VILLAGE TRUSTEE
- JAMES MOON, VILLAGE PRESIDENT
- JAMES MOORE, VILLAGE TRUSTEE
- JAMES SCHARF, VILLAGE TRUSTEE
- MICHAEL STREETAR, VILLAGE TRUSTEE

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () - EXT

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	771,934	770,542	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	298,576	326,870	2
Depreciation Expense (403)	76,055	72,980	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	94,659	101,541	5
Total Operating Expenses	469,290	501,391	
Net Operating Income	302,644	269,151	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	302,644	269,151	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	10,091	4,951	10
Miscellaneous Nonoperating Income (421)	65,491	60,693	11
Total Other Income	75,582	65,644	
Total Income	378,226	334,795	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(14,343)	(14,343)	12
Other Income Deductions (426)	27,159	26,226	13
Total Miscellaneous Income Deductions	12,816	11,883	
Income Before Interest Charges	365,410	322,912	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	52,358	54,899	14
Amortization of Debt Discount and Expense (428)	1,295	1,088	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	9,232	9,664	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	3,171	19
Total Interest Charges	62,885	62,480	
Net Income	302,525	260,432	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,261,759	3,001,327	20
Balance Transferred from Income (433)	302,525	260,432	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,564,284	3,261,759	

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	771,934		771,934	1
Total (Acct. 400):	771,934	0	771,934	
Operation and Maintenance Expense (401-402):				
Derived	298,576		298,576	2
Total (Acct. 401-402):	298,576	0	298,576	
Depreciation Expense (403):				
Derived	76,055		76,055	3
Total (Acct. 403):	76,055	0	76,055	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	94,659		94,659	5
Total (Acct. 408):	94,659	0	94,659	
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:	302,644	0	302,644	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INVESTMENT INCOME	10,091	0	10,091 11
Total (Acct. 419):	10,091	0	10,091
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		65,491	65,491 12
NONE	0	0	0 13
Total (Acct. 421):	0	65,491	65,491
TOTAL OTHER INCOME:	10,091	65,491	75,582
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(14,343)		(14,343) 14
NONE	0	0	0 15
Total (Acct. 425):	(14,343)	0	(14,343)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		27,159	27,159 16
NONE	0	0	0 17
Total (Acct. 426):	0	27,159	27,159
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(14,343)	27,159	12,816
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	52,358		52,358 18
Total (Acct. 427):	52,358	0	52,358
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	1,295		1,295 19
Total (Acct. 428):	1,295	0	1,295
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	9,232		9,232 21
Total (Acct. 430):	9,232	0	9,232

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	62,885	0	62,885
NET INCOME:	264,193	38,332	302,525
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,393,541	1,868,218	3,261,759 24
Total (Acct. 216):	1,393,541	1,868,218	3,261,759
Balance Transferred from Income (433):			
Derived	264,193	38,332	302,525 25
Total (Acct. 433):	264,193	38,332	302,525
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,657,734	1,906,550	3,564,284

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	771,934	0	0	0	771,934	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	771,934	0	0	0	771,934	

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	133,824		133,824	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	133,824	0	133,824	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.8	1
Electric		2
Gas		3
Sewer	2.1	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	5,666,226	5,492,742	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,105,040	994,626	2
Net Utility Plant	4,561,186	4,498,116	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	4,855	3,886	6
Special Funds (125)	191,601	159,565	7
Total Other Property and Investments	196,456	163,451	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	265,597	322,534	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	143,352	155,264	11
Other Accounts Receivable (143)	0	3,261	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	299,561	177,278	14
Materials and Supplies (150)	23,962	16,757	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	732,472	675,094	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	7,882	9,177	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	7,882	9,177	
Total Assets and Other Debits	5,497,996	5,345,838	

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)	572,926	572,926	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,564,284	3,261,759	23
Total Proprietary Capital	4,137,210	3,834,685	
LONG-TERM DEBT			
Bonds (221)	900,000	950,000	24
Advances from Municipality (223)	180,000	263,000	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,080,000	1,213,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	9,367	7,340	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	9,100	13,000	32
Other Current and Accrued Liabilities (238)	10,067	9,872	33
Total Current and Accrued Liabilities	28,534	30,212	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	249,331	264,252	36
Total Deferred Credits	249,331	264,252	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	2,921	3,689	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	2,921	3,689	
Total Liabilities and Other Credits	5,497,996	5,345,838	

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	5,492,742	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,352,413	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,297,324	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)	16,489				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	5,666,226	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	726,524	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	378,516	0	0	0	13
Total Accumulated Provision	1,105,040	0	0	0	
Net Utility Plant	4,561,186	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	643,269				643,269	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	76,055				76,055	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,200				7,200	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	83,255	0	0	0	83,255	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	726,524	0	0	0	726,524	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	351,357				351,357	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	27,159				27,159	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	27,159	0	0	0	27,159	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	378,516	0	0	0	378,516	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

ACCUMULATED PROVISION FOR UNCOLLECTIBLE ACCOUNTS-CR. (ACCT. 144)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel for generation					0	0	1
Other					0	0	2
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	23,962	16,757	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	23,962	16,757	

**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)				
1999 REVENUE BONDS	724	428	5,297	1
2005 G.O. NOTE	571	428	2,585	2
Total			7,882	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	572,926	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>572,926</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1999 REVENUE BONDS	11/01/1999	05/01/2019	5.25%	900,000	1
Total Bonds (Account 221):				900,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
2005 G.O. NOTE	06/01/2005	12/01/2014	3.18%	180,000	1
2000 G.O. DEBT REFUNDING	10/01/2000	10/01/2006	4.87%	0	2
Total for Account 223				180,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	94,659	2
Charged electric department expense		3
Charged sewer department expense	1,900	4
Other (explain):		
NONE		5
Total Accruals and other credits	96,559	
Taxes paid during year:		
County, state and local taxes	86,487	6
Social Security taxes	9,390	7
PSC Remainder Assessment	682	8
Other (explain):		
NONE		9
Total payments and other debits	96,559	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1999 REVENUE BONDS	9,000	52,358	52,758	8,600	1
Subtotal	9,000	52,358	52,758	8,600	
Advances from Municipality (223)					
2005 GENERAL OBLIGATION BONDS	3,700	6,396	9,596	500	2
2000 GENERAL OBLIGATION BONDS	300	2,836	3,136	0	3
Subtotal	4,000	9,232	12,732	500	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	13,000	61,590	65,490	9,100	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	4,855	2
Total (Acct. 124):	4,855	
Special Funds (125):		
RESERVE ACCOUNT	111,147	3
REDEMPTION ACCOUNT	41,903	4
DEPRECIATION ACCOUNT	17,382	5
WATER TOWER SAVINGS ACCOUNT	21,169	6
Total (Acct. 125):	191,601	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	143,352	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
CURRENT PORTION OF ADVANCES RECEIVABLE	0	11
Total (Acct. 142):	143,352	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENTS ON TAX ROLL	2,274	15
RECEIVABLE FROM SEWER FOR CASH LOAN	16,700	16
ADVANCE TO SEWER TO FUND DEFICIT CASH BALANCE	280,587	17
Total (Acct. 145):	299,561	
Prepayments (165):		
NONE		18
Total (Acct. 165):	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)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		20
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		21
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	243,833	22
UNFUNDED PENSION LIABILITY	5,498	23
Total (Acct. 253):	249,331	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,301,149	0	0	0	3,301,149	1
Materials and Supplies	20,359	0	0	0	20,359	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	684,896	0	0	0	684,896	4
Customer Advances for Construction					0	5
Regulatory Liability	251,004	0	0	0	251,004	6
NONE					0	7
Average Net Rate Base	2,385,608	0	0	0	2,385,608	
Net Operating Income	302,644	0	0	0	302,644	8
Net Operating Income as a percent of						
Average Net Rate Base	12.69%	N/A	N/A	N/A	12.69%	

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	258,176	0	0	0	258,176	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	14,343	0	0	0	14,343	3
Other (specify):						
NONE					0	4
Balance End of Year	243,833	0	0	0	243,833	

FINANCIAL SECTION FOOTNOTES

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

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

Account 145 - The water utility advanced the sewer utility \$16,700 for the Friendship Street Project and \$280,587 to fund the sewer utility's deficit cash balance.

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

North Fond du Lac Water Utility
North Fond du Lac, Wisconsin

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

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

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

Madison, Wisconsin
February 23, 2007

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	730,373	740,315	1
Total Sales of Water	730,373	740,315	
Other Operating Revenues			
Forfeited Discounts (470)	2,159	2,169	2
Miscellaneous Service Revenues (471)	12,433	4,814	3
Rents from Water Property (472)	21,169	18,694	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,800	4,550	6
Total Other Operating Revenues	41,561	30,227	
Total Operating Revenues	771,934	770,542	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	9,359	13,990	7
Pumping Expenses (620-625)	51,154	66,346	8
Water Treatment Expenses (630-635)	10,447	9,387	9
Transmission and Distribution Expenses (640-655)	30,714	39,866	10
Customer Accounts Expenses (901-904)	23,059	28,345	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	173,843	168,936	13
Total Operation and Maintenance Expenses	298,576	326,870	
Other Operating Expenses			
Depreciation Expense (403)	76,055	72,980	14
Amortization Expense (404-407)		0	15
Taxes (408)	94,659	101,541	16
Total Other Operating Expenses	170,714	174,521	
Total Operating Expenses	469,290	501,391	
NET OPERATING INCOME	302,644	269,151	

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	2,049	72,265	350,143	4
Commercial	156	23,232	83,274	5
Industrial				6
Total Metered Sales to General Customers (461)	2,205	95,497	433,417	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	2,285		271,779	8
Other Sales to Public Authorities (464)	31	4,371	25,177	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,521	99,868	730,373	

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)	271,779	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	271,779	
Forfeited Discounts (470):		
Customer late payment charges	2,159	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,159	
Miscellaneous Service Revenues (471):		
TOWN OF FOND DU LAC ON CALL REVENUES	12,433	7
Total Miscellaneous Service Revenues (471)	12,433	
Rents from Water Property (472):		
WATER TOWER LEASE	21,169	8
Total Rents from Water Property (472)	21,169	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,800	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	5,800	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	4,326	6,355	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	219	146	3
Maintenance of Water Source Plant (605)	4,814	7,489	4
Total Source of Supply Expenses	9,359	13,990	
PUMPING EXPENSES			
Operation Labor (620)	4,481	5,007	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	39,621	43,476	7
Operation Supplies and Expenses (623)	2,686	627	8
Maintenance of Pumping Plant (625)	4,366	17,236	9
Total Pumping Expenses	51,154	66,346	
WATER TREATMENT EXPENSES			
Operation Labor (630)	3,271	4,284	10
Chemicals (631)	5,786	4,201	11
Operation Supplies and Expenses (632)	200	0	12
Maintenance of Water Treatment Plant (635)	1,190	902	13
Total Water Treatment Expenses	10,447	9,387	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	4,495	1,112	14
Operation Supplies and Expenses (641)	708	581	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,011	5,096	16
Maintenance of Mains (651)	14,345	15,111	17
Maintenance of Services (652)	2,085	5,754	18
Maintenance of Meters (653)	4,046	4,396	19
Maintenance of Hydrants (654)	3,024	7,816	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	30,714	39,866	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,149	1,914	22
Accounting and Collecting Labor (902)	19,265	24,216	23
Supplies and Expenses (903)	1,645	1,993	24
Uncollectible Accounts (904)		222	25
Total Customer Accounts Expenses	23,059	28,345	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	71,480	66,752	27
Office Supplies and Expenses (921)	8,061	7,818	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	35,048	23,893	30
Property Insurance (924)	13,690	14,447	31
Injuries and Damages (925)	24,273	32,721	32
Employee Pensions and Benefits (926)	12,881	13,855	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	4,092	3,998	35
Transportation Expenses (933)	4,318	5,452	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	173,843	168,936	
Total Operation and Maintenance Expenses	298,576	326,870	

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		86,487	93,064	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,900	1,950	2
Net property tax equivalent		84,587	91,114	
Social Security		9,390	9,755	3
PSC Remainder Assessment		682	672	4
Other (specify):			0	5
Total tax expense		94,659	101,541	

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			Fond du Lac				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.187574				3
County tax rate	mills		5.179089				4
Local tax rate	mills		7.829831				5
School tax rate	mills		8.473522				6
Voc. school tax rate	mills		1.462864				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.132880				10
Less: state credit	mills		1.309637				11
Net tax rate	mills		21.823243				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.829831				14
Combined School Tax Rate	mills		9.936386				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.766217				17
Total Tax Rate	mills		23.132880				18
Ratio of Local and School Tax to Total	dec.		0.768007				19
Total tax net of state credit	mills		21.823243				20
Net Local and School Tax Rate	mills		16.760406				21
Utility Plant, Jan. 1	\$	5,492,742	5,492,742				22
Materials & Supplies	\$	16,757	16,757				23
Subtotal	\$	5,509,499	5,509,499				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,509,499	5,509,499				26
Assessment Ratio	dec.		0.936600				27
Assessed Value	\$	5,160,197	5,160,197				28
Net Local & School Rate	mills		16.760406				29
Tax Equiv. Computed for Current Year	\$	86,487	86,487				30
Tax Equivalent per 1994 PSC Report	\$	54,833					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	86,487					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	25		3
Total Intangible Plant	25	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	22,066		4
Structures and Improvements (311)	21,815		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	68,629		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	112,510	0	
PUMPING PLANT			
Land and Land Rights (320)	391		12
Structures and Improvements (321)	190,555		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	434,321		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	635		20
Total Pumping Plant	625,902	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	14,166		22
Water Treatment Equipment (332)	35,002		23
Total Water Treatment Plant	49,168	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			25	3
Total Intangible Plant	0	0	25	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			22,066	4
Structures and Improvements (311)			21,815	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			68,629	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	112,510	
PUMPING PLANT				
Land and Land Rights (320)			391	12
Structures and Improvements (321)			190,555	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			434,321	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			635	20
Total Pumping Plant	0	0	625,902	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			14,166	22
Water Treatment Equipment (332)			35,002	23
Total Water Treatment Plant	0	0	49,168	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	681		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	362,464		26
Transmission and Distribution Mains (343)	1,259,274	1,197	27
Fire Mains (344)	0		28
Services (345)	352,497	0	29
Meters (346)	240,827	90,335	30
Hydrants (348)	119,923	0	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,335,666	91,532	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	17,668		34
Office Furniture and Equipment (391)	11,133		35
Computer Equipment (391.1)	16,969		36
Transportation Equipment (392)	12,483	9,996	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	23,886		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	32,928		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	10,511	1,000	44
Other Tangible Property (399)	1,036		45
Total General Plant	126,614	10,996	
Total utility plant in service directly assignable	3,249,885	102,528	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,249,885	102,528	

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)			681 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			362,464 26
Transmission and Distribution Mains (343)			1,260,471 27
Fire Mains (344)			0 28
Services (345)			352,497 29
Meters (346)			331,162 30
Hydrants (348)			119,923 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,427,198
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			17,668 34
Office Furniture and Equipment (391)			11,133 35
Computer Equipment (391.1)			16,969 36
Transportation Equipment (392)			22,479 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			23,886 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			32,928 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			11,511 44
Other Tangible Property (399)			1,036 45
Total General Plant	0	0	137,610
Total utility plant in service directly assignable	0	0	3,352,413
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	3,352,413

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,661,134	30,397	27
Fire Mains (344)	0		28
Services (345)	418,108	14,945	29
Meters (346)	0		30
Hydrants (348)	163,615	9,125	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,242,857	54,467	
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	2,242,857	54,467	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,242,857	54,467	

**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)			1,691,531 27
Fire Mains (344)			0 28
Services (345)			433,053 29
Meters (346)			0 30
Hydrants (348)			172,740 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,297,324
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	2,297,324
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	2,297,324

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			10,487	10,487	1
February			9,925	9,925	2
March			10,937	10,937	3
April			10,029	10,029	4
May			12,523	12,523	5
June			14,743	14,743	6
July			14,396	14,396	7
August			13,996	13,996	8
September			13,608	13,608	9
October			11,636	11,636	10
November			10,184	10,184	11
December			11,100	11,100	12
Total annual pumpage	0	0	143,564	143,564	
Less: Water sold				99,868	13
Volume pumped but not sold				43,696	14
Volume sold as a percent of volume pumped				70%	15
Volume used for water production, water quality and system maintenance				2,340	16
Volume related to equipment/system malfunction				1,550	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,890	19
Volume pumped but unaccounted for				39,806	20
Percent of water lost				28%	21
If more than 25%, indicate causes:					22
The 28% water loss was due to water main breaks.					
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				976	24
Date of maximum: 5/10/2006					25
Cause of maximum:					26
Flushing - Main break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				87	27
Date of minimum: 4/21/2006					28
Total KWH used for pumping for the year				333,873	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1115 VAN DYNE ROAD	2	655	12	1	Yes	1
1115 VAN DYNE ROAD	3	365	10	1	Yes	2
1115 VAN DYNE ROAD	4	750	20	1	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER 1	BOOSTER 2	BOOSTER 3	1
Location	603 VAN DYNE ROAD	140 WINNEBAGO STREET	1115 VAN DYNE ROAD	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	PACO	PACO	GOULDS	5
Year Installed	1990	1990	1990	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,100	1,150	3,300	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	1990	1990	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 2	WELL 3	WELL 4	14
Location	603 VAN DYNE ROAD	140 WINNEBAGO STREET	1115 VAN DYNE ROAD	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	PEERLESS	LAYNE	PEERLESS	18
Year Installed	1999	1959	1990	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	350	350	775	21
Pump Motor or Standby Engine Mfr	US MOTORS	WESTINGHOUSE	US MOTORS	22 23
Year Installed	1999	1959	1990	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	40	75	26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	2	4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	4 5
Year constructed	1970	1990	6
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	155	16	9 10
Total capacity in gallons (actual)	200,000	500,000	11
WATER TREATMENT PLANT			12
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	13 14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	15 16 17
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	20 21 22
Is a corrosion control chemical used (yes, no)?	N	N	23 24
Is water fluoridated (yes, no)?	Y	Y	25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,510	0	0	0	1,510	1
P	D	2.000	12	0	0	0	12	2
M	D	4.000	11,007	0	0	0	11,007	3
P	D	4.000	64	0	0	0	64	4
M	D	6.000	34,547	0	0	0	34,547	5
P	D	6.000	10,866	0	0	0	10,866	6
M	T	8.000	42,215	0	0	0	42,215	7
P	D	8.000	12,594	1,354	0	0	13,948	8
M	D	10.000	4,537	0	0	0	4,537	9
P	D	10.000	7,153	0	0	0	7,153	10
M	D	12.000	564	0	0	0	564	11
P	D	12.000	2,040	0	0	0	2,040	12
Total Within Municipality			127,109	1,354	0	0	128,463	
P	D	8.000	31,815	0	0	0	31,815	13
Total Outside of Municipality			31,815	0	0	0	31,815	
Total Utility			158,924	1,354	0	0	160,278	

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	1,033	0	0	0	1,033		1
M	1.000	655	0	0	0	655		2
P	1.000	92	0	0	0	92		3
M	1.250		15			15		4
M	1.500	7	0	0	0	7		5
M	2.000	21	0	0	0	21		6
M	3.000	2	0	0	0	2		7
M	4.000	2	0	0	0	2		8
Total Utility		1,812	15	0	0	1,827	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,013	100	0	0	2,113	86	1
0.750	300	20	0	0	320	5	2
1.000	37	12	0	0	49	3	3
1.500	23	2	0	0	25	0	4
2.000	25	1	0	0	26	0	5
3.000	1	0	0	0	1	0	6
4.000	1	0	0	0	1	1	7
6.000	1	0	0	0	1	1	8
8.000	1	0	0	0	1	1	9
Total:	2,402	135	0	0	2,537	97	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,650	231	0	6	4	222	2,113	1
0.750	290	12	0	1	0	17	320	2
1.000	1	21	2	6	0	19	49	3
1.500	0	16	0	5	0	4	25	4
2.000	0	14	1	9	0	2	26	5
3.000	0	1	0	0	0	0	1	6
4.000	0	0	0	1	0	0	1	7
6.000	0	0	1	0	0	0	1	8
8.000	0	0	0	0	1	0	1	9
Total:	1,941	295	4	28	5	264	2,537	

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	59				59	1
Within Municipality	209	3			212	2
Total Fire Hydrants	268	3	0	0	271	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	390
Number of distribution system valves end of year:	522
Number of distribution valves operated during year:	123

WATER OPERATING SECTION FOOTNOTES

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

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

Done

Water Operation & Maintenance Expenses (Page W-05)

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

Account 923 - Increase is mainly due to an increase in audit costs and costs incurred from work done by Water Well Solutions.

Account 625 - The prior year included \$13,518 in expenses to Water Well Solutions for bacteria analysis and chemicals.

Water Mains (Page W-17)

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

Water main additions were financed by both the utility and developer contributions.

Water Services (Page W-18)

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

All services added during 2006 were developer financed.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

At this time, the Utility believes all services are in use.

Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Station meters were tested in 2006 to ensure reasonable accuracy.
