



3013 (02-02-05)

ANNUAL REPORT

OF

Name: ONALASKA MUNICIPAL WATER UTILITY

Principal Office: 415 MAIN STREET
ONALASKA, WI 54650

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: ONALASKA MUNICIPAL WATER UTILITY

Utility Address: 415 MAIN STREET
ONALASKA, WI 54650

When was utility organized? 6/14/1894

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR FRED BUEHLER

Title: FINANCIAL SERVICES DIRECTOR/TREASURER

Office Address:

415 MAIN STREET
ONALASKA, WI 54650

Telephone: (608) 781 - 9530

Fax Number: (608) 781 - 9534

E-mail Address: fbuehler@cityofonalaska.co

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

Name: MONICA MULROONEY, CPA

Title: SUPERVISOR

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

99 MILWAUKEE ST
P.O. BOX 1508
LA CROSSE, WI 54602-1508

Telephone: (608) 784 - 7737 EXT 202

Fax Number: (608) 785 - 2140

E-mail Address: mmulrooney@habco.com

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

Name: CLARENCE STELLNER

Title: CHAIR

Office Address:

415 MAIN STREET
ONALASKA, WI 54650

Telephone: (608) 781 - 9530

Fax Number: (608) 781 - 9534

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

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

Telephone: (608) 784 - 7737 EXT 202

Fax Number: (608) 785 - 2140

E-mail Address: mmulrooney@habco.com

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

Period covered by most recent audit: 2006

Names and titles of utility management including manager or superintendent:

Name: JIM PRINDLE

Title: WATER/SEWER MANAGER

Office Address:

415 MAIN STREET
ONALASKA, WI 54650

Telephone: (608) 781 - 9537

Fax Number: (608) 781 - 9506

E-mail Address:

Name of utility commission/committee: Onalaska Utility Committee

Names of members of utility commission/committee:

- MR JIM OLSON, ALDERPERSON
- MS KIM SMITH, VICE CHAIR
- MR CLARENCE STELLNER, CHAIR

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,611,375	1,823,403	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	752,235	702,536	2
Depreciation Expense (403)	199,116	187,917	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	258,932	266,303	5
Total Operating Expenses	1,210,283	1,156,756	
Net Operating Income	401,092	666,647	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	401,092	666,647	
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)	212,033	67,821	10
Miscellaneous Nonoperating Income (421)	161,901	229,625	11
Total Other Income	373,934	297,446	
Total Income	775,026	964,093	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(56,998)	(56,998)	12
Other Income Deductions (426)	174,880	203,500	13
Total Miscellaneous Income Deductions	117,882	146,502	
Income Before Interest Charges	657,144	817,591	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	164,825	77,388	14
Amortization of Debt Discount and Expense (428)	5,436	4,822	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	170,261	82,210	
Net Income	486,883	735,381	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,428,384	9,693,003	20
Balance Transferred from Income (433)	486,883	735,381	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)	10,915,267	10,428,384	

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	1,611,375		1,611,375	1
Total (Acct. 400):	1,611,375	0	1,611,375	
Operation and Maintenance Expense (401-402):				
Derived	752,235		752,235	2
Total (Acct. 401-402):	752,235	0	752,235	
Depreciation Expense (403):				
Derived	199,116		199,116	3
Total (Acct. 403):	199,116	0	199,116	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	258,932		258,932	5
Total (Acct. 408):	258,932	0	258,932	
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:	401,092	0	401,092	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST AND DIVIDEND INCOME	212,033	0	212,033 11
Total (Acct. 419):	212,033	0	212,033
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	161,901	161,901 12
NONE	0	0	0 13
Total (Acct. 421):	0	161,901	161,901
TOTAL OTHER INCOME:	212,033	161,901	373,934
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(56,998)	[REDACTED]	(56,998) 14
NONE	0	0	0 15
Total (Acct. 425):	(56,998)	0	(56,998)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	174,880	174,880 16
NONE	0	0	0 17
Total (Acct. 426):	0	174,880	174,880
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(56,998)	174,880	117,882
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	164,825	[REDACTED]	164,825 18
Total (Acct. 427):	164,825	0	164,825
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	5,436	[REDACTED]	5,436 19
Total (Acct. 428):	5,436	0	5,436
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 21
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	170,261	0	170,261
NET INCOME:	499,862	(12,979)	486,883
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,158,470	8,269,914	10,428,384 24
Total (Acct. 216):	2,158,470	8,269,914	10,428,384
Balance Transferred from Income (433):			
Derived	499,862	(12,979)	486,883 25
Total (Acct. 433):	499,862	(12,979)	486,883
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):	2,658,332	8,256,935	10,915,267

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 and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,611,375	0	0	0	1,611,375	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	1,611,375	0	0	0	1,611,375	

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	300,007		300,007	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	3,078		3,078	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	303,085	0	303,085	

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	7.2	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)	18,160,505	17,528,235	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,346,418	3,941,131	2
Net Utility Plant	13,814,087	13,587,104	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	13,814,087	13,587,104	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	315,615	338,954	8
Special Funds (125-128)	981,975	741,501	9
Total Other Property and Investments	1,297,590	1,080,455	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	832,269	613,401	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	1,168,638	1,147,810	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	281,891	270,481	15
Other Accounts Receivable (143)	1,882	1,866	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	2,519,254	281,814	18
Materials and Supplies (151-163)	27,195	21,690	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	4,831,129	2,337,062	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	77,579	22,956	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	77,579	22,956	
Total Assets and Other Debits	20,020,385	17,027,577	

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)	2,806,630	2,806,630	26
Appropriated Earned Surplus (215)	852,982	852,982	27
Unappropriated Earned Surplus (216)	10,915,267	10,428,384	28
Total Proprietary Capital	14,574,879	14,087,996	
LONG-TERM DEBT			
Bonds (221-222)	4,336,364	1,813,892	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	4,336,364	1,813,892	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	16,284	29,339	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	10,000	10,000	35
Taxes Accrued (236)	638	704	36
Interest Accrued (237)	20,720	13,419	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	9,927	10,852	41
Total Current and Accrued Liabilities	57,569	64,314	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	50,509	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	1,001,064	1,061,375	44
Total Deferred Credits	1,051,573	1,061,375	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	20,020,385	17,027,577	

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	17,528,235	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)	7,884,526	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	10,112,033	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)	163,946				9
Total Utility Plant	18,160,505	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)	2,539,509	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,806,909	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	4,346,418	0	0	0	
Net Utility Plant	13,814,087	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)	2,309,102				2,309,102	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	199,116				199,116	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	46,619				46,619	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	245,735	0	0	0	245,735	16
Debits during year						17
Book cost of plant retired	15,328				15,328	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	15,328	0	0	0	15,328	25
Balance end of year (111.1)	2,539,509	0	0	0	2,539,509	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)	1,632,029				1,632,029	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	174,880				174,880	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	174,880	0	0	0	174,880	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)	1,806,909	0	0	0	1,806,909	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):					
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 (151)					0	0
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	27,195	21,690
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	27,195	21,690

**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)				
1996 MRB issuance cost and discount	1,244	428	0	1
2001 MRB ISSUANCE COST AND DISCOUNT	2,118	428	12,530	2
2005 MRB REFUNDING ISSUE COST AND DISCOUNT	1,349	428	5,715	3
2006 MRB ISSUANCE COST	4,868	428	59,334	4
Total			77,579	
Unamortized premium on debt (251)				
2006 MRB PREMIUM	4,144	428	50,509	5
Total			50,509	

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	2,806,630	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,806,630</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)	
1996 MRB	04/02/1996	12/01/2015	5.28%	0	1
1998 G.O. Bonds	04/14/1998	10/01/2012	4.44%	310,000	2
2001 MRB	03/15/2001	12/01/2012	4.12%	457,900	3
2002 G.O. BONDS	04/15/2002	10/01/2021	4.03%	143,397	4
2002 G.O. REFUNDING BONDS	08/01/2002	10/01/2019	3.30%	46,689	5
2003 G.O. BONDS	05/01/2003	04/01/2023	4.30%	15,000	6
2004 G.O. BONDS	04/01/2004	10/01/2024	3.86%	48,050	7
2005 MRB REFUNDING	03/15/2005	12/01/2015	3.56%	496,328	8
2005 G.O. BONDS	04/01/2005	10/01/2025	4.13%	84,000	9
2006 MRB	04/01/2006	12/01/2027	4.75%	2,735,000	10
Total Bonds (Account 221):				4,336,364	
Total Recquired Bonds (Account 222)				0	11

Net amount of bonds outstanding December 31: 4,336,364

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	704	1
Accruals:		
Charged water department expense	258,932	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	258,932	
Taxes paid during year:		
County, state and local taxes	235,508	6
Social Security taxes	21,690	7
PSC Remainder Assessment	1,800	8
Other (explain):		
NONE		9
Total payments and other debits	258,998	
Balance end of year	638	

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)					
2003 GO BONDS	165	645	645	165	1
2004 GO BONDS	444	1,720	1,728	436	2
1996 MRB	186	2,002	2,188	0	3
1998 GO Bonds	4,090	15,654	16,041	3,703	4
2002 G.O. BONDS	1,777	6,879	6,968	1,688	5
2001 MRB	2,104	24,340	24,758	1,686	6
2002 GO REFUNDING BONDS	490	1,915	1,922	483	7
2005 G.O. BONDS	2,574	3,450	5,149	875	8
2005 MRB REFUNDING	1,589	18,894	18,900	1,583	9
2006 MRB		89,326	79,225	10,101	10
Subtotal	13,419	164,825	157,524	20,720	
Advances from Municipality (223)					
NONE	0			0	11
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
	0			0	12
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	13
Subtotal	0	0	0	0	
Total	13,419	164,825	157,524	20,720	

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	315,615	2
Total (Acct. 124):	315,615	
Sinking Funds (125):		
REDEMPTION FUND	26,206	3
Total (Acct. 125):	26,206	
Depreciation Fund (126):		
SPECIAL DEPRECIATION FUND	475,000	4
Total (Acct. 126):	475,000	
Other Special Funds (128):		
RESERVE FUND	480,769	5
Total (Acct. 128):	480,769	
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	281,891	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	281,891	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
OTHER	1,882	15
Total (Acct. 143):	1,882	

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):		
DUE FROM SEWER UTILITY	139,053	16
DUE FROM CAPITAL PROJECTS	2,380,201	17
Total (Acct. 145):	2,519,254	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		24
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	968,970	25
DEFERRED REVENUE	5,955	26
ACCRUED EMPLOYEE BENEFITS	26,139	27
Total (Acct. 253):	1,001,064	

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)	7,727,314	0	0	0	7,727,314	1
Materials and Supplies	24,442	0	0	0	24,442	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,424,305	0	0	0	2,424,305	4
Customer Advances for Construction					0	5
Regulatory Liability	997,469	0	0	0	997,469	6
NONE					0	7
Average Net Rate Base	4,329,982	0	0	0	4,329,982	
Net Operating Income	401,092	0	0	0	401,092	8
Net Operating Income as a percent of						
Average Net Rate Base	9.26%	N/A	N/A	N/A	9.26%	

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	1,025,968	0	0	0	1,025,968	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	56,998	0	0	0	56,998	3
Other (specify):						
NONE					0	4
Balance End of Year	968,970	0	0	0	968,970	

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 \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done.

Signature Page (Page ii)

General footnotes

To the City Council
City of Onalaska
Onalaska, Wisconsin

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

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

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

La Crosse, Wisconsin
March 29, 2007

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,537,851	1,757,408	1
Total Sales of Water	1,537,851	1,757,408	
Other Operating Revenues			
Forfeited Discounts (470)	9,223	9,883	2
Miscellaneous Service Revenues (471)	10,365	4,164	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	53,936	51,948	6
Total Other Operating Revenues	73,524	65,995	
Total Operating Revenues	1,611,375	1,823,403	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	25,091	30,160	7
Pumping Expenses (620-633)	156,606	146,407	8
Water Treatment Expenses (640-652)	104,038	85,980	9
Transmission and Distribution Expenses (660-678)	210,774	211,037	10
Customer Accounts Expenses (901-905)	26,032	28,289	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	229,694	200,663	13
Total Operation and Maintenance Expenses	752,235	702,536	
Other Operating Expenses			
Depreciation Expense (403)	199,116	187,917	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	258,932	266,303	16
Total Other Operating Expenses	458,048	454,220	
Total Operating Expenses	1,210,283	1,156,756	
NET OPERATING INCOME	401,092	666,647	

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	5,469	466,384	896,481	4
Commercial	455	222,401	283,855	5
Industrial	5	3,953	4,488	6
Total Metered Sales to General Customers (461)	5,929	692,738	1,184,824	
Private Fire Protection Service (462)	61		18,645	7
Public Fire Protection Service (463)	1		291,509	8
Other Sales to Public Authorities (464)	47	32,699	35,593	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	1	5,287	7,280	11
Interdepartmental Sales (467)				12
Total Sales of Water	6,039	730,724	1,537,851	

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)	
CITY OF LA CROSSE	NORTH KINNEY COULEE	5,287	7,280	1
Total		5,287	7,280	

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)	291,509	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)	291,509	
Forfeited Discounts (470):		
Customer late payment charges	9,223	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	9,223	
Miscellaneous Service Revenues (471):		
TRANSFER FEES	9,270	7
MISCELLANEOUS	1,095	8
Total Miscellaneous Service Revenues (471)	10,365	
Rents from Water Property (472):		
NONE		9
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	40,361	11
Other (specify): AM-1 METER CHARGES	6,265	12
MISCELLANEOUS	7,310	13
Total Other Water Revenues (474)	53,936	

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)	23,037	23,586	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)	2,054	6,574	13
Total Source of Supply Expenses	25,091	30,160	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	122,775	108,353	17
Pumping Labor and Expenses (624)	28,360	34,520	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)		0	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)	176	506	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	5,295	3,028	25
Total Pumping Expenses	156,606	146,407	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	52,153	36,865	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)	31,505	30,901	28
Miscellaneous Expenses (643)	15,302	15,684	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)	1,061	0	32
Maintenance of Water Treatment Equipment (652)	4,017	2,530	33
Total Water Treatment Expenses	104,038	85,980	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	152,578	155,069	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)		0	36
Meter Expenses (663)		0	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	21,601	31,336	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	11,858	1,984	43
Maintenance of Transmission and Distribution Mains (673)	6,021	11,116	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	5,726	3,970	46
Maintenance of Meters (676)	1,747	1,100	47
Maintenance of Hydrants (677)	11,067	5,955	48
Maintenance of Miscellaneous Plant (678)	176	507	49
Total Transmission and Distribution Expenses	210,774	211,037	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	4,870	7,390	51
Customer Records and Collection Expenses (903)	15,504	15,485	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)	5,658	5,414	54
Total Customer Accounts Expenses	26,032	28,289	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	44,153	46,676	56
Office Supplies and Expenses (921)	3,821	4,335	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	7,577	4,851	59
Property Insurance (924)	10,216	9,992	60
Injuries and Damages (925)	17,537	15,809	61
Employee Pensions and Benefits (926)	119,451	88,467	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	13,037	17,799	65
Rents (931)		0	66
Maintenance of General Plant (932)	13,902	12,734	67
Total Administrative and General Expenses	229,694	200,663	
Total Operation and Maintenance Expenses	752,235	702,536	

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		248,705	259,751	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		13,197	13,428	2
Net property tax equivalent		235,508	246,323	
Social Security		21,624	18,876	3
PSC Remainder Assessment		1,800	1,104	4
Other (specify): NONE			0	5
Total tax expense		258,932	266,303	

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	La Crosse			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.192180	0.192180			3
County tax rate	mills		4.199520	4.199520			4
Local tax rate	mills		6.484500	6.484500			5
School tax rate	mills		11.129290	8.115790			6
Voc. school tax rate	mills		2.167890	2.167890			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		24.173380	21.159880			10
Less: state credit	mills		1.218690	1.218690			11
Net tax rate	mills		22.954690	19.941190			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.484500	6.484500			14
Combined School Tax Rate	mills		13.297180	10.283680			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		19.781680	16.768180			17
Total Tax Rate	mills		24.173380	21.159880			18
Ratio of Local and School Tax to Total	dec.		0.818325	0.792452			19
Total tax net of state credit	mills		22.954690	19.941190			20
Net Local and School Tax Rate	mills		18.784396	15.802427			21
Utility Plant, Jan. 1	\$	17,528,235	263,942	17,264,293			22
Materials & Supplies	\$	21,690	0	21,690			23
Subtotal	\$	17,549,925	263,942	17,285,983			24
Less: Plant Outside Limits	\$	376,599	0	376,599			25
Taxable Assets	\$	17,173,326	263,942	16,909,384			26
Assessment Ratio	dec.		0.913794	0.913794			27
Assessed Value	\$	15,692,882	241,189	15,451,694			28
Net Local & School Rate	mills		18.784396	15.802427			29
Tax Equiv. Computed for Current Year	\$	248,705	4,531	244,174			30
Tax Equivalent per 1994 PSC Report	\$	195,839					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	248,705					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)	791		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)	314,344	187,727	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	315,135	187,727	
PUMPING PLANT			
Land and Land Rights (320)	35,000		12
Structures and Improvements (321)	205,768		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	45,529		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	662,626	20,261	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,439		20
Total Pumping Plant	952,362	20,261	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	40,793	15,412	23
Total Water Treatment Plant	40,793	15,412	

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)			791	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)			502,071	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	502,862	
PUMPING PLANT				
Land and Land Rights (320)			35,000	12
Structures and Improvements (321)			205,768	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			45,529	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			682,887	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,439	20
Total Pumping Plant	0	0	972,623	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			56,205	23
Total Water Treatment Plant	0	0	56,205	

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)	72,086		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,391,664		26
Transmission and Distribution Mains (343)	2,191,816	18,302	27
Fire Mains (344)	0		28
Services (345)	211,466		29
Meters (346)	1,670,180	54,127	30
Hydrants (348)	217,621	7,400	31
Other Transmission and Distribution Plant (349)	489		32
Total Transmission and Distribution Plant	5,755,322	79,829	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	17,810		35
Computer Equipment (391.1)	120,851	3,547	36
Transportation Equipment (392)	160,455	7,864	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	87,665	15,111	39
Laboratory Equipment (395)	7,164		40
Power Operated Equipment (396)	50,481		41
Communication Equipment (397)	10,981		42
SCADA Equipment (397.1)	51,084		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	506,491	26,522	
Total utility plant in service directly assignable	7,570,103	329,751	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,570,103	329,751	

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)			72,086 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,391,664 26
Transmission and Distribution Mains (343)			2,210,118 27
Fire Mains (344)			0 28
Services (345)	6,119		205,347 29
Meters (346)	3,998		1,720,309 30
Hydrants (348)			225,021 31
Other Transmission and Distribution Plant (349)			489 32
Total Transmission and Distribution Plant	10,117	0	5,825,034
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			17,810 35
Computer Equipment (391.1)			124,398 36
Transportation Equipment (392)	5,211		163,108 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			102,776 39
Laboratory Equipment (395)			7,164 40
Power Operated Equipment (396)			50,481 41
Communication Equipment (397)			10,981 42
SCADA Equipment (397.1)			51,084 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	5,211	0	527,802
Total utility plant in service directly assignable	15,328	0	7,884,526
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	15,328	0	7,884,526

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)	236,869		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	236,869	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)			236,869 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	236,869
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)	505,503		26
Transmission and Distribution Mains (343)	6,518,619	63,628	27
Fire Mains (344)	0		28
Services (345)	1,706,274	75,802	29
Meters (346)	0		30
Hydrants (348)	990,867	14,471	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	9,721,263	153,901	
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	9,958,132	153,901	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	9,958,132	153,901	

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)			505,503 26
Transmission and Distribution Mains (343)			6,582,247 27
Fire Mains (344)			0 28
Services (345)			1,782,076 29
Meters (346)			0 30
Hydrants (348)			1,005,338 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	9,875,164
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	10,112,033
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	10,112,033

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			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	203,431	2.90%	11,838	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	203,431		11,838	
PUMPING PLANT				
Structures and Improvements (321)	88,770	3.20%	6,585	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	11,017	4.40%	2,003	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	356,950	4.40%	29,602	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	3,377	4.40%	0	15
Total Pumping Plant	460,114		38,190	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	30,681	6.00%	2,910	17
Total Water Treatment Plant	30,681		2,910	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	344,588	1.90%	26,442	19
Transmission and Distribution Mains (343)	273,843	1.30%	28,613	20
Fire Mains (344)	0			21
Services (345)	54,142	2.90%	6,044	22
Meters (346)	574,338	5.50%	93,238	23
Hydrants (348)	43,525	2.20%	4,869	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					215,269	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	215,269	
321					95,355	8
322					0	9
323					13,020	10
324					0	11
325					386,552	12
326					0	13
327					0	14
328					3,377	15
	0	0	0	0	498,304	
331					0	16
332					33,591	17
	0	0	0	0	33,591	
341					0	18
342					371,030	19
343					302,456	20
344					0	21
345	6,119				54,067	22
346	3,998				663,578	23
348					48,394	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)	489	5.00%	0	25
Total Transmission and Distribution Plant	1,290,925		159,206	
GENERAL PLANT				
Structures and Improvements (390)	0			26
Office Furniture and Equipment (391)	17,993	5.80%	0	27
Computer Equipment (391.1)	64,796	26.70%	6,136	28
Transportation Equipment (392)	87,267	13.30%	21,517	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	36,752	5.80%	5,523	31
Laboratory Equipment (395)	5,165	5.80%	415	32
Power Operated Equipment (396)	50,481	7.50%		33
Communication Equipment (397)	10,413	15.00%	0	34
SCADA Equipment (397.1)	51,084	9.20%	0	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	323,951		33,591	
Total accum. prov. directly assignable	2,309,102		245,735	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	2,309,102		245,735	

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					489 25
	<u>10,117</u>	0	0	0	<u>1,440,014</u>
390					0 26
391					17,993 27
391.1					70,932 28
392	5,211				103,573 29
393					0 30
394					42,275 31
395					5,580 32
396					50,481 33
397					10,413 34
397.1					51,084 35
398					0 36
399					0 37
	<u>5,211</u>	0	0	0	<u>352,331</u>
	<u>15,328</u>	0	0	0	<u>2,539,509</u>
					0 38
	<u>15,328</u>	0	0	0	<u>2,539,509</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)	102,187	3.20%	7,580	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	102,187		7,580	
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)	127,200	1.90%	9,605	19
Transmission and Distribution Mains (343)	782,449	1.30%	85,156	20
Fire Mains (344)	0			21
Services (345)	425,931	2.90%	50,581	22
Meters (346)	0			23
Hydrants (348)	194,262	2.20%	21,958	24

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					109,767 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	109,767
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					136,805 19
343					867,605 20
344					0 21
345					476,512 22
346					0 23
348					216,220 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	1,529,842		167,300
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	1,632,029		174,880
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	1,632,029		174,880

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	1,697,142
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	1,806,909
					0 38
	0	0	0	0	1,806,909

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			48,185	48,185	1
February			41,764	41,764	2
March			45,249	45,249	3
April			48,159	48,159	4
May			64,307	64,307	5
June			105,361	105,361	6
July			145,264	145,264	7
August			95,837	95,837	8
September			65,968	65,968	9
October			55,801	55,801	10
November			31,923	31,923	11
December			45,244	45,244	12
Total annual pumpage	0	0	793,062	793,062	
Less: Water sold				730,724	13
Volume pumped but not sold				62,338	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				26,247	16
Volume related to equipment/system malfunction				97	17
Non-utility volume NOT included in water sales				291	18
Total volume not sold but accounted for				26,635	19
Volume pumped but unaccounted for				35,703	20
Percent of water lost				5%	21
If more than 15%, indicate causes:					22
If more than 15%, 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.)				6,968	24
Date of maximum: 7/16/2006					25
Cause of maximum:					26
DRY CONDITIONS					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				856	27
Date of minimum: 4/2/2006					28
Total KWH used for pumping for the year				1,956,768	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)	
504 VILAS STREET	6	155	18	1,468,800	Yes	1
504 MONICA LANE	7	160	26	3,441,600	Yes	2
OAK AVE N & GROVE ST	8	170	26	2,980,800	Yes	3
840 11TH AVE SOUTH	9	160	26	3,960,000	Yes	4

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	#1	#2	#3	1
Location	RWAY & GRAND VIEW BLVD	3041 EAST MAIN STREET	1867 BEAR PAW PLACE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	PACO	AURORA	US	5
Year Installed	1986	1998	2000	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	600	1,000	1,500	8
Pump Motor or Standby Engine Mfr	PACO	SPECTRUM 100	KOHLER	9 10
Year Installed	1986	1998	2000	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	120	120	170	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#6	#7	#8	14
Location	VILAS ST	MONICA LN	OAK AVE & GROVE ST	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	US	US	US	18
Year Installed	1971	1972	1979	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,020	2,390	2,070	21
Pump Motor or Standby Engine Mfr	US	GE	SCANDIA	22 23
Year Installed	2003	2002	1979	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	250	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	#9			1
Location	840 11TH AVE SOUTH			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	US			5
Year Installed	1987			6
Type	CENTRIFUGAL			7
Actual Capacity (gpm)	2,750			8
Pump Motor or Standby Engine Mfr	US			10
Year Installed	1987			11
Type	ELECTRIC			12
Horsepower	300			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1966	1979	1987	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	146	139	146	6
Total capacity in gallons (actual)	600,000	600,000	750,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	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	#4	#5		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		3
Year constructed	1996	1998		4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	1	119		6
Total capacity in gallons (actual)	225,000	1,100,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	Y		14

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	2.000	4,574	0	0	0	4,574	1	
A	D	4.000	418	0	0	0	418	2	
M	D	4.000	8,091	0	0	0	8,091	3	
A	D	6.000	4,125	0	0	0	4,125	4	
M	D	6.000	225,818	1,832	0	0	227,650	5	
M	D	8.000	83,866	1,227	0	0	85,093	6	
M	D	10.000	27,821	0	0	0	27,821	7	
M	D	12.000	114,028	0	0	0	114,028	8	
M	D	16.000	12,508	0	0	0	12,508	9	
Total Within Municipality			481,249	3,059	0	0	484,308		
M	D	6.000	664	0	0	0	664	10	
M	D	12.000	8,435	0	0	0	8,435	11	
M	D	16.000	5,900	0	0	0	5,900	12	
Total Outside of Municipality			14,999	0	0	0	14,999		
Total Utility			496,248	3,059	0	0	499,307		

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	1,886	6	6	0	1,886		1
M	1.000	2,981	59	4	0	3,036	203	2
M	1.250	68	2	0	0	70	6	3
M	1.500	239	0	0	0	239	37	4
M	2.000	115	2	1	0	116	12	5
M	3.000	1	0	0	0	1	0	6
M	4.000	46	0	0	0	46	18	7
M	6.000	71	2	1	0	72	4	8
M	8.000	27	1	0	0	28		9
M	10.000	3	0	0	0	3		10
M	12.000	2	0	0	0	2		11
Total Utility		5,439	72	12	0	5,499	280	

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	4,992	41	0	0	5,033	582	1
0.750	540	0	0	0	540	16	2
1.000	379	0	17	0	362	4	3
1.250	0	3	0	0	3	0	4
1.500	86	0	6	0	80	1	5
2.000	94	0	8	0	86	2	6
3.000	21	0	9	0	12	0	7
4.000	9	1	0	0	10	0	8
Total:	6,121	45	40	0	6,126	605	

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	4,881	146	2	4	0	0	5,033	1
0.750	497	32	0	1	0	10	540	2
1.000	190	156	5	11	0	0	362	3
1.250	0	3	0	0	0	0	3	4
1.500	2	72	0	6	0	0	80	5
2.000	1	67	0	18	0	0	86	6
3.000	0	7	0	5	0	0	12	7
4.000	1	7	0	2	0	0	10	8
Total:	5,572	490	7	47	0	10	6,126	

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	34				34	1
Within Municipality	866	6			872	2
Total Fire Hydrants	900	6	0	0	906	
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:	969
Number of distribution system valves end of year:	1,286
Number of distribution valves operated during year:	643

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.

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

Increase in chemicals (641) due to problems with well #9. Had to try different chemicals. Using more chemicals and chemical combinations.
Increase in employee pensions and benefits (926) due to a large increase in health insurance premiums.

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.

Well and Springs (314) additions from expanding well #6 and testing well #10. Doing testing on wells to see if an additional well is needed.

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

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

Beginning balance on accumulated depreciation was greater than plant in service for office furniture (391). No additional depreciation was taken in current year. Utility schedules show the asset is fully depreciated.

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.

Water mains of 3,059' were financed by developer contributions.

Water Services (Page W-22)

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

The new services of 60 were financed by developer contributions.

Meters (Page W-23)

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

Meters 1" or smaller are rotated on a seven year program.

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

The 4" residential meter is a wealthy customer who has a mini golf course, sprinkler system, and an indoor pool.
The 2" residential meter is a sprinkling meter for a large house and grounds.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

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

Yes .
