



3014 (02-02-05)

ANNUAL REPORT

OF

Name: PORTAGE WATER UTILITY

Principal Office: 135 NORTHRIDGE DRIVE
P.O. BOX 214
PORTAGE, WI 53901-0214

For the Year Ended: DECEMBER 31, 2006

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: PORTAGE WATER UTILITY

Utility Address: 135 NORTHRIDGE DRIVE
P.O. BOX 214
PORTAGE, WI 53901-0214

When was utility organized? 1/1/1886

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS MARIE MOE
Title: CITY CLERK - CITY OF PORTAGE

Office Address:
115 W PLEASANT STREET
PORTAGE, WI 53901

Telephone: (608) 742 - 2176
Fax Number: (608) 742 - 8623

E-mail Address:

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

Name: CRAIG CORNING
Title: CPA

Office Address: MILLER, BRUSSELL, EBBEN & GLAESKE LLC
119 WEST CONANT STREET
P.O. BOX 585
PORTAGE, WI 53901

Telephone: (608) 742 - 2103
Fax Number: (608) 742 - 4495

E-mail Address: CORNINGC@MBEGCPAS.COM

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

Name: MR JEFF GROTHMAN
Title: MAYOR - CITY OF PORTAGE

Office Address:
115 W PLEASANT STREET
PORTAGE, WI 53901

Telephone: (608) 742 - 2176
Fax Number: (608) 742 - 8623

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: CRAIG CORNING

Title: CPA

Office Address: MILLER, BRUSSELL, EBBEN & GLAESKE LLC

119 WEST CONANT STREET

P.O. BOX 585

PORTAGE, WI 53901

Telephone: (608) 742 - 2103

Fax Number: (608) 742 - 4495

E-mail Address: CORNINGC@MBEGCPAS.COM

Date of most recent audit report: 5/1/2007

Period covered by most recent audit: DECEMBER 31, 2006

Names and titles of utility management including manager or superintendent:

Name: MRS MARIE MOE

Title: CITY OF PORTAGE CITY CLERK

Office Address:

135 NORTHRIDGE DRIVE

P.O. BOX 214

PORTAGE, WI 53901-0214

Telephone: (608) 742 - 2176

Fax Number: (608) 742 - 8623

E-mail Address:

Name of utility commission/committee: PORTAGE WATER UTILITY COMMISSION

Names of members of utility commission/committee:

- MR GARY ALBERTS, COMMISSIONER
 - MS JO-ANN BALK, COMMISSIONER
 - MR DAN BRUNT, COMMISSIONER
 - MR RICK DODD, COMMISSIONER
 - MR JEFF GROTHMAN, COMMISSIONER (MAYOR)
 - MS CAROL HEISZ, COMMISSIONER
 - MR MICHAEL OSZMAN, COMMISSIONER
 - MR FRED RECKLING, COMMISSIONER
 - MRS ADDIE TAMBOLI, , COMMISSIONER
-

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:

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)	1,429,799	1,468,550	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	615,013	784,837	2
Depreciation Expense (403)	348,032	308,381	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	287,903	249,748	5
Total Operating Expenses	1,250,948	1,342,966	
Net Operating Income	178,851	125,584	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	178,851	125,584	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	377	289	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	38,025	56,432	10
Miscellaneous Nonoperating Income (421)	81,779	0	11
Total Other Income	120,181	56,721	
Total Income	299,032	182,305	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(25,456)	(25,456)	12
Other Income Deductions (426)	55,764	56,026	13
Total Miscellaneous Income Deductions	30,308	30,570	
Income Before Interest Charges	268,724	151,735	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	158,840	166,281	14
Amortization of Debt Discount and Expense (428)	1,645	1,859	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	160,485	168,140	
Net Income	108,239	(16,405)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,035,407	9,207,786	20
Balance Transferred from Income (433)	108,239	(16,405)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	155,974	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)	9,143,646	9,035,407	

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	1,429,799		1,429,799	1
Total (Acct. 400):	1,429,799	0	1,429,799	
Operation and Maintenance Expense (401-402):				
Derived	615,013		615,013	2
Total (Acct. 401-402):	615,013	0	615,013	
Depreciation Expense (403):				
Derived	348,032		348,032	3
Total (Acct. 403):	348,032	0	348,032	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	287,903		287,903	5
Total (Acct. 408):	287,903	0	287,903	
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:	178,851	0	178,851	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	377		377	8
Total (Acct. 415-416):	377	0	377	
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 INCOME	38,025	0	38,025 11
Total (Acct. 419):	38,025	0	38,025
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	81,779	81,779 12
NONE	0	0	0 13
Total (Acct. 421):	0	81,779	81,779
TOTAL OTHER INCOME:	38,402	81,779	120,181
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(25,456)	[REDACTED]	(25,456) 14
NONE	0	0	0 15
Total (Acct. 425):	(25,456)	0	(25,456)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	55,764	55,764 16
NONE	0	0	0 17
Total (Acct. 426):	0	55,764	55,764
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(25,456)	55,764	30,308
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	158,840	[REDACTED]	158,840 18
Total (Acct. 427):	158,840	0	158,840
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF BOND DISCOUNT	1,645	[REDACTED]	1,645 19
Total (Acct. 428):	1,645	0	1,645
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:	160,485	0	160,485
NET INCOME:	82,224	26,015	108,239
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	5,937,614	3,097,793	9,035,407 24
Total (Acct. 216):	5,937,614	3,097,793	9,035,407
Balance Transferred from Income (433):			
Derived	82,224	26,015	108,239 25
Total (Acct. 433):	82,224	26,015	108,239
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):	6,019,838	3,123,808	9,143,646

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	3,767				3,767	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	3,390				3,390	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	3,390	0	0	0	3,390	
Net income (or loss)	377	0	0	0	377	

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	1,429,799	0	0	0	1,429,799	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	13				13	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,429,786	0	0	0	1,429,786	

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	172,713		172,713	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	172,713	0	172,713	

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	6	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	16,814,427	16,712,565	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	4,332,401	3,911,907	2
Net Utility Plant	12,482,026	12,800,658	
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)	2,144	2,144	6
Special Funds (125)	0	0	7
Total Other Property and Investments	2,144	2,144	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,270,297	1,210,944	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	127,133	120,540	11
Other Accounts Receivable (143)	101,054	101,578	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	111,963	66,808	14
Materials and Supplies (150)	39,886	40,236	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	1,965	1,433	17
Total Current and Accrued Assets	1,652,298	1,541,539	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	66,539	68,184	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	66,539	68,184	
Total Assets and Other Debits	14,203,007	14,412,525	

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)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	9,143,646	9,035,407	23
Total Proprietary Capital	9,143,646	9,035,407	
LONG-TERM DEBT			
Bonds (221)	4,157,500	4,407,500	24
Advances from Municipality (223)	88,587	89,987	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	4,246,087	4,497,487	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	7,599	49,489	28
Payables to Municipality (233)	15,740	55,300	29
Customer Deposits (235)			30
Taxes Accrued (236)	269,060	229,601	31
Interest Accrued (237)	38,432	40,241	32
Other Current and Accrued Liabilities (238)	49,699	46,800	33
Total Current and Accrued Liabilities	380,530	421,431	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	432,744	458,200	36
Total Deferred Credits	432,744	458,200	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	14,203,007	14,412,525	

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	16,712,565	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)	13,199,424	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,615,003	0	0	0	3
Utility Plant Purchased or Sold (102)	0				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)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	16,814,427	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)	3,685,232	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	647,169	0	0	0	13
Total Accumulated Provision	4,332,401	0	0	0	
Net Utility Plant	12,482,026	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)	3,320,502				3,320,502	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	348,032				348,032	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	19,048				19,048	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	367,080	0	0	0	367,080	16
Debits during year						17
Book cost of plant retired	2,350				2,350	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	2,350	0	0	0	2,350	25
Balance end of year (110.1)	3,685,232	0	0	0	3,685,232	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)	591,405				591,405	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	55,764				55,764	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	55,764	0	0	0	55,764	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)	647,169	0	0	0	647,169	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0			0	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	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
Total accounts written off	0	
Balance end of year	0	

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	39,886	40,236	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	39,886	40,236	

**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)				
UNAMORTIZED BOND DISCOUNT - 2002 ISSUE	1,645	428	6,631	1
UNAMORTIZED BOND DISCOUNT - 2004 ISSUE	0	428	59,908	2
Total			66,539	
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	0 1
Changes during year (explain):	
NONE	2
Balance end of year	<u><u>0</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)	
GENERAL OBLIGATION NOTES - 2002	04/01/2002	04/01/2012	2.93%	927,500	1
GENERAL OBLIGATION NOTES - 2004/4	04/01/2004	12/01/2013	2.78%	170,000	2
GENERAL OBLIGATION NOTES - 2004/11	11/01/2004	10/01/2024	3.60%	3,060,000	3
Total Bonds (Account 221):				4,157,500	

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)					
DUE TO MUNICIPALITY	00/00/0000	00/00/0000	0.00%	88,587	1
Total for Account 223				88,587	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	229,601	1
Accruals:		
Charged water department expense	272,436	2
Charged electric department expense		3
Charged sewer department expense	6,172	4
Other (explain):		
NONE		5
Total Accruals and other credits	278,608	
Taxes paid during year:		
County, state and local taxes	220,310	6
Social Security taxes	16,536	7
PSC Remainder Assessment	2,303	8
Other (explain):		
NONE		9
Total payments and other debits	239,149	
Balance end of year	269,060	

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)					
2004/4 BOND ISSUE	406	4,847	4,874	379	1
2004/11 BOND ISSUE	29,394	117,575	117,575	29,394	2
2002 BOND ISSUE	10,441	36,418	38,200	8,659	3
Subtotal	40,241	158,840	160,649	38,432	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	40,241	158,840	160,649	38,432	

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):		
DEFERRED SPECIAL ASSESSMENTS	2,144	2
Total (Acct. 124):	2,144	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	127,133	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	127,133	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	101,054	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	101,054	
Receivables from Municipality (145):		
DUE FROM CITY	111,963	12
Total (Acct. 145):	111,963	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
PAYABLES TO GENERAL FUND	15,740	16
Total (Acct. 233):	15,740	
Other Deferred Credits (253):		
Regulatory Liability	432,744	17
NONE		18
Total (Acct. 253):	432,744	

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)	13,189,382	0	0	0	13,189,382	1
Materials and Supplies	40,061	0	0	0	40,061	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	3,502,867	0	0	0	3,502,867	4
Customer Advances for Construction					0	5
Regulatory Liability	445,472	0	0	0	445,472	6
NONE					0	7
Average Net Rate Base	9,281,104	0	0	0	9,281,104	
Net Operating Income	178,851	0	0	0	178,851	8
Net Operating Income as a percent of						
Average Net Rate Base	1.93%	N/A	N/A	N/A	1.93%	

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	458,200	0	0	0	458,200	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	25,456	0	0	0	25,456	3
Other (specify):						
NONE					0	4
Balance End of Year	432,744	0	0	0	432,744	

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-16)

General footnotes

THE INTEREST RATE ON THE ADVANCE FROM THE CITY IS ZERO BECAUSE THE ADVANCE WAS A NON-INTEREST BEARING LOAN.

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 143 REPRESENTS AMOUNTS BILLED FOR SEWER UTILITY CUSTOMERS THAT HAVE NOT PAID BY DECEMBER 31, 2006. THE WATER UTILITY BILLS AND COLLECTS THE MONEY FOR THE SEWER UTILITY.

THE AMOUNT IN ACCOUNT 233 REPRESENTS AMOUNT DUE TO THE CITY FOR ACCRUED PAYROLL AND AN ADJUSTMENT FOR FIRE PROTECTION.

AMOUNTS IN ACCOUNT 145 REPRESENTS AMOUNT DUE FROM SPECIAL ASSESSMENTS PLACED ON TAX ROLL, AND OTHER ITEMS DUE TO THE WATER UTILITY FROM THE CITY.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,385,466	1,389,208	1
Total Sales of Water	1,385,466	1,389,208	
Other Operating Revenues			
Forfeited Discounts (470)	3,767	3,181	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	9,965	9,808	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	30,601	66,353	6
Total Other Operating Revenues	44,333	79,342	
Total Operating Revenues	1,429,799	1,468,550	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	152,194	123,486	8
Water Treatment Expenses (630-635)	149,280	151,933	9
Transmission and Distribution Expenses (640-655)	107,977	129,897	10
Customer Accounts Expenses (901-904)	43,640	46,339	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	161,922	333,182	13
Total Operation and Maintenance Expenses	615,013	784,837	
Other Operating Expenses			
Depreciation Expense (403)	348,032	308,381	14
Amortization Expense (404-407)		0	15
Taxes (408)	287,903	249,748	16
Total Other Operating Expenses	635,935	558,129	
Total Operating Expenses	1,250,948	1,342,966	
NET OPERATING INCOME	178,851	125,584	

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	2,697	142,080	502,293	4
Commercial	446	85,140	238,802	5
Industrial	36	119,840	190,241	6
Total Metered Sales to General Customers (461)	3,179	347,060	931,336	
Private Fire Protection Service (462)	70		39,159	7
Public Fire Protection Service (463)	1		261,383	8
Other Sales to Public Authorities (464)	96	75,351	153,588	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	3,346	422,411	1,385,466	

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)	261,383	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)	261,383	
Forfeited Discounts (470):		
Customer late payment charges	3,767	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	3,767	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
CLEAR WATER METERS	9,965	8
Total Rents from Water Property (472)	9,965	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	19,952	10
Other (specify): INSURANCE DIVIDENDS, CONSTRUCTION & MISCELLANEOUS	10,649	11
Total Other Water Revenues (474)	30,601	

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)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	28,385	16,606	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	121,076	102,486	7
Operation Supplies and Expenses (623)	1,201	271	8
Maintenance of Pumping Plant (625)	1,532	4,123	9
Total Pumping Expenses	152,194	123,486	
WATER TREATMENT EXPENSES			
Operation Labor (630)	26,799	36,494	10
Chemicals (631)	105,631	101,403	11
Operation Supplies and Expenses (632)	6,831	9,241	12
Maintenance of Water Treatment Plant (635)	10,019	4,795	13
Total Water Treatment Expenses	149,280	151,933	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	74,399	100,529	14
Operation Supplies and Expenses (641)	17,005	22,039	15
Maintenance of Distribution Reservoirs and Standpipes (650)		0	16
Maintenance of Mains (651)		0	17
Maintenance of Services (652)		0	18
Maintenance of Meters (653)	2,701	1,584	19
Maintenance of Hydrants (654)		0	20
Maintenance of Other Plant (655)	13,872	5,745	21
Total Transmission and Distribution Expenses	107,977	129,897	

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)	2,860	335	22
Accounting and Collecting Labor (902)	33,125	39,796	23
Supplies and Expenses (903)	7,642	5,404	24
Uncollectible Accounts (904)	13	804	25
Total Customer Accounts Expenses	43,640	46,339	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)		0	27
Office Supplies and Expenses (921)	12,928	19,878	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	65,026	232,866	30
Property Insurance (924)	27,861	21,616	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	45,184	49,868	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	5,688	4,680	35
Transportation Expenses (933)	5,235	4,274	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	161,922	333,182	
Total Operation and Maintenance Expenses	615,013	784,837	

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		275,237	237,370	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,172	7,844	2
Net property tax equivalent		269,065	229,526	
Social Security		16,535	18,283	3
PSC Remainder Assessment		2,303	1,939	4
Other (specify): NONE			0	5
Total tax expense		287,903	249,748	

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			Columbia				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.180480				2
County tax rate	mills		4.382110				3
Local tax rate	mills		7.711260				4
School tax rate	mills		9.003130				5
Voc. school tax rate	mills		1.245880				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		22.522860				9
Less: state credit	mills		1.348350				10
Net tax rate	mills		21.174510				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		7.711260				12
Combined School Tax Rate	mills		10.249010				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		17.960270				15
Total Tax Rate	mills		22.522860				16
Ratio of Local and School Tax to Total	dec.		0.797424				17
Total tax net of state credit	mills		21.174510				18
Net Local and School Tax Rate	mills		16.885063				19
Utility Plant, Jan. 1	\$	16,712,565	16,712,565				20
Materials & Supplies	\$	40,236	40,236				21
Subtotal	\$	16,752,801	16,752,801				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	16,752,801	16,752,801				24
Assessment Ratio	dec.		0.973010				25
Assessed Value	\$	16,300,643	16,300,643				26
Net Local & School Rate	mills		16.885063				27
Tax Equiv. Computed for Current Year	\$	275,237	275,237				28
Tax Equivalent per 1994 PSC Report	\$	141,953					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	275,237					31

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	32,540		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	5,090,172	8,004	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	431,329		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	5,554,041	8,004	
PUMPING PLANT			
Land and Land Rights (320)	14,243		12
Structures and Improvements (321)	52,327		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	396,607		17
Diesel Pumping Equipment (326)	17,400		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	37,394		20
Total Pumping Plant	517,971	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	13,157		21
Structures and Improvements (331)	1,342,449		22
Water Treatment Equipment (332)	1,132,441		23
Total Water Treatment Plant	2,488,047	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			32,540 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			5,098,176 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			431,329 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	5,562,045
PUMPING PLANT			
Land and Land Rights (320)			14,243 12
Structures and Improvements (321)			52,327 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			396,607 17
Diesel Pumping Equipment (326)			17,400 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			37,394 20
Total Pumping Plant	0	0	517,971
WATER TREATMENT PLANT			
Land and Land Rights (330)			13,157 21
Structures and Improvements (331)			1,342,449 22
Water Treatment Equipment (332)			1,132,441 23
Total Water Treatment Plant	0	0	2,488,047

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)	58,533		24
Structures and Improvements (341)	644,488		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,693,991		27
Fire Mains (344)	0		28
Services (345)	250,114		29
Meters (346)	734,214	14,429	30
Hydrants (348)	180,272		31
Other Transmission and Distribution Plant (349)	904		32
Total Transmission and Distribution Plant	3,562,516	14,429	
GENERAL PLANT			
Land and Land Rights (389)	250		33
Structures and Improvements (390)	166,563		34
Office Furniture and Equipment (391)	60,323		35
Computer Equipment (391.1)	155,794		36
Transportation Equipment (392)	157,022		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	178,640		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	92,253		41
Communication Equipment (397)	245,921		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	1,056,766	0	
Total utility plant in service directly assignable	13,179,341	22,433	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	13,179,341	22,433	

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)			58,533 24
Structures and Improvements (341)			644,488 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,693,991 27
Fire Mains (344)			0 28
Services (345)			250,114 29
Meters (346)	2,350		746,293 30
Hydrants (348)			180,272 31
Other Transmission and Distribution Plant (349)			904 32
Total Transmission and Distribution Plant	2,350	0	3,574,595
GENERAL PLANT			
Land and Land Rights (389)			250 33
Structures and Improvements (390)			166,563 34
Office Furniture and Equipment (391)			60,323 35
Computer Equipment (391.1)			155,794 36
Transportation Equipment (392)			157,022 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			178,640 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			92,253 41
Communication Equipment (397)			245,921 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	1,056,766
Total utility plant in service directly assignable	2,350	0	13,199,424
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	2,350	0	13,199,424

**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)	249,844		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	249,844	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)			249,844 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	249,844
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)	940,198		26
Transmission and Distribution Mains (343)	1,690,733	61,416	27
Fire Mains (344)	289,665		28
Services (345)	57,744	6,363	29
Meters (346)	17,132		30
Hydrants (348)	215,386	14,000	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,210,858	81,779	
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)	72,522		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	72,522	0	
Total utility plant in service directly assignable	3,533,224	81,779	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,533,224	81,779	

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)			940,198 26
Transmission and Distribution Mains (343)			1,752,149 27
Fire Mains (344)			289,665 28
Services (345)			64,107 29
Meters (346)			17,132 30
Hydrants (348)			229,386 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	3,292,637
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)			72,522 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	72,522
Total utility plant in service directly assignable	0	0	3,615,003
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	3,615,003

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			37,096	37,096	1
February			33,303	33,303	2
March			38,406	38,406	3
April			40,179	40,179	4
May			43,614	43,614	5
June			43,966	43,966	6
July			49,263	49,263	7
August			48,290	48,290	8
September			40,561	40,561	9
October			43,587	43,587	10
November			37,240	37,240	11
December			37,423	37,423	12
Total annual pumpage	0	0	492,928	492,928	
Less: Water sold				422,411	13
Volume pumped but not sold				70,517	14
Volume sold as a percent of volume pumped				86%	15
Volume used for water production, water quality and system maintenance				12,539	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				12,539	19
Volume pumped but unaccounted for				57,978	20
Percent of water lost				12%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,651	24
Date of maximum: 5/7/2006					25
Cause of maximum:					26
ELEVATED TANK FILLING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				694	27
Date of minimum: 2/18/2006					28
Total KWH used for pumping for the year				926,606	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)	
582 W SLIFER ST / GRAVEL WELL	WELL 3	125	42	2,001,600	Yes	1
AIRPORT / GRAVEL WELL	WELL 6	145	18	1,512,000	Yes	2
401 E HOWARD ST / GRAVEL WELL	WELL 7	129	18	2,124,000	No	3
135 NORTHRIDGE WELL	WELL 8	165	18	3,024,000	Yes	4
COUNTY HWY 127	WELL 9	273	18	3,759,000	Yes	5

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER PUMP STATION	WELL #3	WELL #6	1
Location	MOHR ROAD	582 W SLIFER ST.	MAEL FIELD AIRPORT	2
Purpose	B	P	P	3
Destination	R	T	T	4
Pump Manufacturer	AURORA	LAYNE & BOWLER	LAYNE & BOWLER	5
Year Installed	1996	1968	1961	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	1,500	1,000	8
Pump Motor or Standby Engine Mfr	MARATHON	US	SIEMANS	9 10
Year Installed	1996	1997	1981	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #7	WELL #8	WELL #9	14
Location	EAST HOWARD ST	135 NORTHRIDGE DR	COUNTY HWY 127	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE	LAYNE	WATER WELL	18
Year Installed	1982	1996	2003	19
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,500	2,150	2,000	21
Pump Motor or Standby Engine Mfr	SIEMANS	US	GE	22 23
Year Installed	1982	1996	2003	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	200	200	200	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	001-HOSPITAL TOWER	003 - NORTH TOWER	004 - INDUSTRIAL TANK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1984	1966	1996	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	126	126	160	6
Total capacity in gallons (actual)	500,000	500,000	750,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1600	2.1600	2.1600	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

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	277	0	0	0	277	1
M	D	3.000	190	0	0	0	190	2
M	D	4.000	29,812	0	0	0	29,812	3
M	D	6.000	92,780	50	0	0	92,830	4
M	T	8.000	115,957	674	0	1,473	118,104	5
M	S	10.000	13,129	0	0	0	13,129	6
M	S	12.000	34,075	0	0	0	34,075	7
M	S	14.000	14,809	0	0	0	14,809	8
M	S	16.000	3,612	0	0	0	3,612	9
Total Within Municipality			304,641	724	0	1,473	306,838	
Total Utility			304,641	724	0	1,473	306,838	

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	2,184	0	0	0	2,184		1
M	1.000	1,032	4	0	16	1,052		2
M	1.250	26	0	0	0	26		3
M	1.500	46	2	0	0	48		4
M	2.000	104	1	0	0	105		5
M	3.000	6	0	0	0	6		6
M	4.000	42	0	0	0	42		7
M	6.000	37	2	0	0	39		8
M	8.000	12	0	0	0	12		9
M	10.000	1	0	0	0	1		10
M	14.000	1	0	0	0	1		11
Total Utility		3,491	9	0	16	3,516	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	3,351	18	47	1	3,323	123	1
1.000	177	28	0	8	213	34	2
1.250	0	0	0	0	0	0	3
1.500	63	0	0	1	64	9	4
2.000	68	0	1	2	69	11	5
3.000	22	0	0	1	23	0	6
4.000	15	0	0	(4)	11	0	7
6.000	0	0	0	0	0	0	8
Total:	3,696	46	48	9	3,703	177	

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	2,728	292	15	28	0	260	3,323	1
1.000	54	104	5	23	0	27	213	2
1.250	0	0	0	0	0	0	0	3
1.500	0	38	2	10	0	14	64	4
2.000	0	30	15	15	0	9	69	5
3.000	0	7	1	11	0	4	23	6
4.000	0	2	5	3	0	1	11	7
6.000	0	0	0	0	0	0	0	8
Total:	2,782	473	43	90	0	315	3,703	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	461	1		6	468	2
Total Fire Hydrants	461	1	0	6	468	
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: 198
 Number of distribution system valves end of year: 622
 Number of distribution valves operated during year:

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.

ACCOUNT 474 IS THE ACCOUNT WHERE THE RETURN ON METERS IS CHARGED WHICH IS BASED ON THE AVERAGE INVESTMENT OF METERS AND A 10% RATE OF RETURN. THIS INCLUDES OTHER WATER REVENUES THAT ARE RECEIVED DURING THE YEAR FROM INSURANCE DIVIDENDS AND OTHER WATER REVENUES, VIEWED THE ACCOUNT DETAIL DURING THE AUDIT AND ITEMS APPEAR REASONABLE.

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

MOST OF THE ACCOUNTS ARE DIFFERENT COMPARED TO PRIOR YEAR BECAUSE OF THE CONSTRUCTION AND REPAIRS AND MAINTENANCE FROM 2005 AND 2006. CONTRACTED LABOR FOR ENGINEERING AND ATTORNEY FEES WERE SIGNIFICANTLY HIGHER IN 2005 COMPARED TO 2006. LABOR AND BENEFITS WERE DOWN IN 2006 COMPARED TO 2005 BECAUSE OF LESS STAFF.

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

VIEWED ACCOUNT DETAIL AND ITEMS APPEAR REASONABLE AND CODED CORRECTLY.

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.

SEE GENERAL FOOTNOTE.

If Employee Pensions and Benefits (926) is zero, yet salary expense accounts exceed \$15,000, please explain.

SEE GENERAL FOOTNOTE.

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.

THIS WAS FINANCED THRU CONTRIBUTIONS IN AID OF CONSTRUCTION.

Explain all reported Adjustments.

THE ADJUSTMENTS ARE FOR ITEMS THE UTILITY EMPLOYEE STATED WERE MISSED DURING 2005 AND ARE BEING ADDED IN 2006.

Water Services (Page W-18)

Explain all reported Adjustments.

THE UTILITY EMPLOYEE STATED THE AMOUNTS REPRESENT ITEMS MISSED IN THE 2005 REPORT AND ARE BEING ADDED TO THE 2006 REPORT.

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

AMOUNTS ARE FINANCED THRU CONTRIBUTIONS IN AID OF CONSTRUCTION.

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

THE CITY UTILITY STATED THE UTILITY PURCHASES SERVICES AS NEEDED AND DOES NOT KEEP A SUPPLY ON HAND.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

Explain all reported adjustments.

THE UTILITY EMPLOYEE STATED THESE ARE ITEMS MISSED IN THE 2005 REPORT AND ARE BEING ADDED TO THE 2006 REPORT.

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

THE UTILITY IS TRYING TO REPLACE OLDER METERS, HOWEVER THEY ARE REPLACING THEM WITH METERS THAT LAST LONGER THAN OLDER METERS. THEREFORE IT IS NOT NECESSARY TO REPLACE THEM AS OFTEN.

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

YES

Hydrants and Distribution System Valves (Page W-20)

Explain all reported Adjustments.

THE UTILITY EMPLOYEE STATED THESE WERE ITEMS MISSED ON THE 2005 REPORT AND ARE BEING ADDED TO THE 2006 REPORT.
