



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF RHINELANDER WATER UTILITY

Principal Office: 135 S. STEVENS STREET
RHINELANDER, WI 54501-3434

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: CITY OF RHINELANDER WATER UTILITY

Utility Address: 135 S. STEVENS STREET
RHINELANDER, WI 54501-3434

When was utility organized? 1/1/1890

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: PEGGY L. KUNDA

Title: CITY COMPROLLER

Office Address:

135 S. STEVENS STREET
RHINELANDER, WI 54501-3434

Telephone: (715) 365 - 8616

Fax Number: (715) 365 - 8630

E-mail Address: pkunda@rhinelandercityhall.org

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

Name: KAREN KERBER

Title: CPA

Office Address: KERBER, ROSE & ASSOCIATES, S.C.

115 E. FIFTH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400

Fax Number: (715) 524 - 2599

E-mail Address: kkerber@kerberrose.com

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

Name: DOUGLAS WEIGHT

Title: CHAIRMAN

Office Address:

828 S. ONEIDA AVENUE
RHINELANDER, WI 54501

Telephone: (715) 369 - 3142

Fax Number:

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:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 12/31/2005

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

Names and titles of utility management including manager or superintendent:

Name: MR. JOHN ZATOPA

Title: WATER/WASTEWATER SUPERINTENDANT

Office Address:

135 S. STEVENS STREET
P.O. BOX 658
RHINELANDER, WI 54501-0658

Telephone: (715) 365 - 8609

Fax Number: (715) 365 - 8630

E-mail Address: water@rhinelandercityhall.org

Name of utility commission/committee: WATER & WASTEWATER UTILITY

Names of members of utility commission/committee:

- MR SHERRIE BELLIVEAU
- MS CONSTANCE DONAHUE
- MR. ALLAN JOZWIAK
- MR MARK PELLETIER
- MR. DOUGLAS WEIGHT, CHAIRMAN

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: KERBER, ROSE & ASSOCIATES, S.C.
115 E. FIFTH STREET
SHAWANO, WI 54166

Contact Person: MS. KAREN KERBER, CPA

Title: MANAGER

Telephone: (715) 526 - 9400

Fax Number: (715) 524 - 2599

E-mail Address: kkerber@kerberrose.com

Contract/Agreement beginning-ending dates: 1/1/2006 12/31/2010

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

CITY AND UTILITY AUDIT

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,233,049	1,040,722	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	676,010	669,093	2
Depreciation Expense (403)	153,375	148,460	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	174,032	175,338	5
Total Operating Expenses	1,003,417	992,891	
Net Operating Income	229,632	47,831	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	229,632	47,831	
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)	58,945	30,276	10
Miscellaneous Nonoperating Income (421)	135,899	21,217	11
Total Other Income	194,844	51,493	
Total Income	424,476	99,324	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(32,775)	(32,775)	12
Other Income Deductions (426)	48,630	62,108	13
Total Miscellaneous Income Deductions	15,855	29,333	
Income Before Interest Charges	408,621	69,991	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	16,906	19,804	14
Amortization of Debt Discount and Expense (428)	0	0	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	16,906	19,804	
Net Income	391,715	50,187	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,869,655	4,819,468	20
Balance Transferred from Income (433)	391,715	50,187	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	48,767	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)	5,212,603	4,869,655	

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	1,233,049		1,233,049	1
Total (Acct. 400):	1,233,049	0	1,233,049	
Operation and Maintenance Expense (401-402):				
Derived	676,010		676,010	2
Total (Acct. 401-402):	676,010	0	676,010	
Depreciation Expense (403):				
Derived	153,375		153,375	3
Total (Acct. 403):	153,375	0	153,375	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	174,032		174,032	5
Total (Acct. 408):	174,032	0	174,032	
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:	229,632	0	229,632	
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	58,945	0	58,945 11
Total (Acct. 419):	58,945	0	58,945
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		118,470	118,470 12
NICOLET COLLEGE PAYMENT	17,429	0	17,429 13
Total (Acct. 421):	17,429	118,470	135,899
TOTAL OTHER INCOME:	76,374	118,470	194,844
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(32,775)		(32,775) 14
NONE	0	0	0 15
Total (Acct. 425):	(32,775)	0	(32,775)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		48,630	48,630 16
NONE	0	0	0 17
Total (Acct. 426):	0	48,630	48,630
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(32,775)	48,630	15,855
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	16,906		16,906 18
Total (Acct. 427):	16,906	0	16,906
Amortization of Debt Discount and Expense (428):			
NONE	0		0 19
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		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:	16,906	0	16,906
NET INCOME:	321,875	69,840	391,715
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,748,263	2,121,392	4,869,655 24
Total (Acct. 216):	2,748,263	2,121,392	4,869,655
Balance Transferred from Income (433):			
Derived	321,875	69,840	391,715 25
Total (Acct. 433):	321,875	69,840	391,715
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
PRIOR YEAR ADJUSTMENT-SEE FOOTNOTE	48,767	0	48,767 27
Total (Acct. 435)--Debit:	48,767	0	48,767
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):	3,021,371	2,191,232	5,212,603

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <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	1,233,049	0	0	0	1,233,049	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	1,233,049	0	0	0	1,233,049	

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	213,524		213,524	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	1,200		1,200	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	214,724	0	214,724	

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	4.5	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)	10,035,273	9,819,023	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,713,311	2,525,340	2
Net Utility Plant	7,321,962	7,293,683	
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)	305,000	360,089	6
Special Funds (125)	0	0	7
Total Other Property and Investments	305,000	360,089	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	164,558	123,459	8
Temporary Cash Investments (132)	1,210,942	959,368	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	293,429	263,372	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	63,667	50,223	14
Materials and Supplies (150)	53,353	49,493	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,785,949	1,445,915	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	9,412,911	9,099,687	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	3,082,125	3,082,125	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	5,212,603	4,869,655	23
Total Proprietary Capital	8,294,728	7,951,780	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	305,000	360,000	26
Total Long-Term Debt	305,000	360,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	46,602	34,119	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	160,939	160,939	31
Interest Accrued (237)	2,382	2,905	32
Other Current and Accrued Liabilities (238)	46,091		33
Total Current and Accrued Liabilities	256,014	197,963	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	557,169	589,944	36
Total Deferred Credits	557,169	589,944	
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	9,412,911	9,099,687	

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	9,819,023	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)	6,835,277	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,125,099	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)	74,897				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	10,035,273	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)	1,819,010	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	894,301	0	0	0	13
Total Accumulated Provision	2,713,311	0	0	0	
Net Utility Plant	7,321,962	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)	1,672,491				1,672,491	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	153,375				153,375	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,066				12,066	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	165,441	0	0	0	165,441	16
Debits during year						17
Book cost of plant retired	18,922				18,922	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	18,922	0	0	0	18,922	25
Balance end of year (110.1)	1,819,010	0	0	0	1,819,010	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)	852,849				852,849	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	48,630				48,630	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	48,630	0	0	0	48,630	16
Debits during year						17
Book cost of plant retired	7,178				7,178	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	7,178	0	0	0	7,178	25
Balance end of year (110.1)	894,301	0	0	0	894,301	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	53,353	49,493
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>53,353</u>	<u>49,493</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE	0			1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
NONE	0			2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	3,082,125	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>3,082,125</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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
NICOLET COLLEGE PROJECT	07/01/1999	11/01/2008	5.02%	305,000	1
Total for Account 224				305,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	160,939	1
Accruals:		
Charged water department expense	174,032	2
Charged electric department expense		3
Charged sewer department expense	4,585	4
Other (explain):		
NONE		5
Total Accruals and other credits	178,617	
Taxes paid during year:		
County, state and local taxes	160,939	6
Social Security taxes	16,426	7
PSC Remainder Assessment	1,252	8
Other (explain):		
NONE		9
Total payments and other debits	178,617	
Balance end of year	160,939	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NICOLET COLLEGE PROJECT	2,905	16,906	17,429	2,382	3
Subtotal	2,905	16,906	17,429	2,382	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	2,905	16,906	17,429	2,382	

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):		
A/R-LONG/TERM RECEIVABLE	305,000	2
Total (Acct. 124):	305,000	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	293,429	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	293,429	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
A/R TAX ROLL	63,667	12
Total (Acct. 145):	63,667	
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):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
Regulatory Liability	557,169 17
NONE	18
Total (Acct. 253):	557,169

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)	6,814,629	0	0	0	6,814,629	1
Materials and Supplies	51,423	0	0	0	51,423	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,745,750	0	0	0	1,745,750	4
Customer Advances for Construction					0	5
Regulatory Liability	573,556	0	0	0	573,556	6
NONE					0	7
Average Net Rate Base	4,546,746	0	0	0	4,546,746	
Net Operating Income	229,632	0	0	0	229,632	8
Net Operating Income as a percent of						
Average Net Rate Base	5.05%	N/A	N/A	N/A	5.05%	

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	589,944	0	0	0	589,944	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	32,775	0	0	0	32,775	3
Other (specify):						
NONE					0	4
Balance End of Year	557,169	0	0	0	557,169	

FINANCIAL SECTION FOOTNOTES

Income Statement Account Details (Page F-02)

General footnotes

Debit to Surplus is a prior year adjustment by our Auditors. The adjustment was made for "Compensated Absences Payable". The prior year amount was \$48,767. I made an adjustment to that amount in 2006 in the amount of -2,676 due to a change in personnel. You will find the credit side of the prior year adjustment in account 238. If that is not the correct account, please call me and let me know which PSC liability account would have been more appropriate. (48,767-2676=46,091)

Balance Sheet (Page F-06)

General footnotes

238-this is new. Our Auditors made a year-end adjustment for 2005 (after the 2005 PSC report was filed). This adjustments debited salary expenses and credited a new liability account the Auditors called "Compensated Absences Payable" for \$48,767. In 2006 I am keeping that account up and made an adjustment which Debited that account and credited salary expenses for \$2676. When you read this footnote, please call me if using PSC#238 for this liability is not correct 715-365-8616--Peggy Kunda.

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.

145-These are water bills not paid last year which were placed on the tax roll for collection.

Identification and Ownership - Contacts (Page iv)

General footnotes

City Comptroller's last name has changed due to marriage.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,183,231	1,016,169	1
Total Sales of Water	1,183,231	1,016,169	
Other Operating Revenues			
Forfeited Discounts (470)	9,962	7,451	2
Miscellaneous Service Revenues (471)	7,095	6,344	3
Rents from Water Property (472)	23,131	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	9,630	10,758	6
Total Other Operating Revenues	49,818	24,553	
Total Operating Revenues	1,233,049	1,040,722	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	6,151	5,981	7
Pumping Expenses (620-625)	105,618	88,389	8
Water Treatment Expenses (630-635)	115,322	114,441	9
Transmission and Distribution Expenses (640-655)	130,582	173,204	10
Customer Accounts Expenses (901-904)	37,545	36,770	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	280,792	250,308	13
Total Operation and Maintenance Expenses	676,010	669,093	
Other Operating Expenses			
Depreciation Expense (403)	153,375	148,460	14
Amortization Expense (404-407)		0	15
Taxes (408)	174,032	175,338	16
Total Other Operating Expenses	327,407	323,798	
Total Operating Expenses	1,003,417	992,891	
NET OPERATING INCOME	229,632	47,831	

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	2,843	124,948	426,688	4
Commercial	550	86,672	193,503	5
Industrial	42	192,335	253,144	6
Total Metered Sales to General Customers (461)	3,435	403,955	873,335	
Private Fire Protection Service (462)	40		13,830	7
Public Fire Protection Service (463)	3,223		224,856	8
Other Sales to Public Authorities (464)	71	35,524	71,210	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	6,769	439,479	1,183,231	

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)	224,856	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)	224,856	
Forfeited Discounts (470):		
Customer late payment charges	9,962	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	9,962	
Miscellaneous Service Revenues (471):		
MERCHANDISING, JOBBING OR CONTRACTS	7,095	7
Total Miscellaneous Service Revenues (471)	7,095	
Rents from Water Property (472):		
FOR REPEATERS	23,131	8
Total Rents from Water Property (472)	23,131	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	9,630	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	9,630	

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)	110	129	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	6,041	5,852	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	6,151	5,981	
PUMPING EXPENSES			
Operation Labor (620)	15,770	21,730	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	64,954	59,974	7
Operation Supplies and Expenses (623)	960	34	8
Maintenance of Pumping Plant (625)	23,934	6,651	9
Total Pumping Expenses	105,618	88,389	
WATER TREATMENT EXPENSES			
Operation Labor (630)	14,428	16,824	10
Chemicals (631)	79,044	72,122	11
Operation Supplies and Expenses (632)	10,023	23,569	12
Maintenance of Water Treatment Plant (635)	11,827	1,926	13
Total Water Treatment Expenses	115,322	114,441	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	18,716	24,616	14
Operation Supplies and Expenses (641)		25	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,936	5,185	16
Maintenance of Mains (651)	14,085	17,229	17
Maintenance of Services (652)	49,338	50,276	18
Maintenance of Meters (653)	29,136	51,468	19
Maintenance of Hydrants (654)	14,371	24,405	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	130,582	173,204	

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)	7,087	6,417	22
Accounting and Collecting Labor (902)	27,133	26,283	23
Supplies and Expenses (903)	3,325	4,070	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	37,545	36,770	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	67,920	64,640	27
Office Supplies and Expenses (921)	25,008	26,778	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	14,536	11,994	30
Property Insurance (924)	7,346	7,340	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	141,523	109,263	33
Regulatory Commission Expenses (928)		10,323	34
Miscellaneous General Expenses (930)	13,687	10,057	35
Transportation Expenses (933)	10,772	9,913	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	280,792	250,308	
Total Operation and Maintenance Expenses	676,010	669,093	

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		160,939	160,939	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,585	4,266	2
Net property tax equivalent		156,354	156,673	
Social Security		16,426	17,140	3
PSC Remainder Assessment		1,252	1,525	4
Other (specify): NONE			0	5
Total tax expense		174,032	175,338	

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			Oneida				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.180220				3
County tax rate	mills		2.158950				4
Local tax rate	mills		8.125670				5
School tax rate	mills		8.387210				6
Voc. school tax rate	mills		1.140130				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.992180				10
Less: state credit	mills		1.337790				11
Net tax rate	mills		18.654390				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.125670				14
Combined School Tax Rate	mills		9.527340				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.653010				17
Total Tax Rate	mills		19.992180				18
Ratio of Local and School Tax to Total	dec.		0.882996				19
Total tax net of state credit	mills		18.654390				20
Net Local and School Tax Rate	mills		16.471747				21
Utility Plant, Jan. 1	\$	9,819,023	9,819,023				22
Materials & Supplies	\$	49,493	49,493				23
Subtotal	\$	9,868,516	9,868,516				24
Less: Plant Outside Limits	\$	660,648	660,648				25
Taxable Assets	\$	9,207,868	9,207,868				26
Assessment Ratio	dec.		0.990714				27
Assessed Value	\$	9,122,364	9,122,364				28
Net Local & School Rate	mills		16.471747				29
Tax Equiv. Computed for Current Year	\$	150,261	150,261				30
Tax Equivalent per 1994 PSC Report	\$	160,939					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	160,939					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	855		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)	290,717		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	45,211		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	336,783	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	107,768		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	133,616		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	18,381		20
Total Pumping Plant	259,765	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	8,383		22
Water Treatment Equipment (332)	22,902		23
Total Water Treatment Plant	31,285	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)		(1)	854	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)			290,717	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			45,211	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	(1)	336,782	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			107,768	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			133,616	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			18,381	20
Total Pumping Plant	0	0	259,765	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			8,383	22
Water Treatment Equipment (332)			22,902	23
Total Water Treatment Plant	0	0	31,285	

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)	3,677		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,480,474		26
Transmission and Distribution Mains (343)	3,242,655	140	27
Fire Mains (344)	0		28
Services (345)	486,691		29
Meters (346)	355,210	28,739	30
Hydrants (348)	324,231	4,318	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,892,938	33,197	
GENERAL PLANT			
Land and Land Rights (389)	1,747		33
Structures and Improvements (390)	29,662	6,680	34
Office Furniture and Equipment (391)	49,184		35
Computer Equipment (391.1)	37,018		36
Transportation Equipment (392)	71,248	20,216	37
Stores Equipment (393)	177		38
Tools, Shop and Garage Equipment (394)	10,379		39
Laboratory Equipment (395)	839		40
Power Operated Equipment (396)	59,871		41
Communication Equipment (397)	11,919		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	1,166	6,585	44
Other Tangible Property (399)	0		45
Total General Plant	273,210	33,481	
Total utility plant in service directly assignable	6,793,981	66,678	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,793,981	66,678	

**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)			3,677 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,480,474 26
Transmission and Distribution Mains (343)	5,384	(6,459)	3,230,952 27
Fire Mains (344)			0 28
Services (345)	259		486,432 29
Meters (346)	2,856		381,093 30
Hydrants (348)	311		328,238 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	8,810	(6,459)	5,910,866
GENERAL PLANT			
Land and Land Rights (389)			1,747 33
Structures and Improvements (390)			36,342 34
Office Furniture and Equipment (391)			49,184 35
Computer Equipment (391.1)			37,018 36
Transportation Equipment (392)	10,112		81,352 37
Stores Equipment (393)			177 38
Tools, Shop and Garage Equipment (394)			10,379 39
Laboratory Equipment (395)			839 40
Power Operated Equipment (396)			59,871 41
Communication Equipment (397)			11,919 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			7,751 44
Other Tangible Property (399)			0 45
Total General Plant	10,112	0	296,579
Total utility plant in service directly assignable	18,922	(6,460)	6,835,277
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	18,922	(6,460)	6,835,277

**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)	136,457		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	21,221		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	157,678	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	50,585		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	56,587		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,628		20
Total Pumping Plant	115,800	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	3,935		22
Water Treatment Equipment (332)	8,592		23
Total Water Treatment Plant	12,527	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)		(136,457)	0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)		(21,221)	0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	(157,678)	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)		(50,585)	0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)		(56,587)	0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)		(8,628)	0 20
Total Pumping Plant	0	(115,800)	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)		(3,935)	0 22
Water Treatment Equipment (332)		(8,592)	0 23
Total Water Treatment Plant	0	(12,527)	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)	694,909		26
Transmission and Distribution Mains (343)	1,483,928	102,757	27
Fire Mains (344)	0		28
Services (345)	214,672	2,461	29
Meters (346)	141,240		30
Hydrants (348)	145,038	13,252	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,679,787	118,470	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	13,923		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	83		38
Tools, Shop and Garage Equipment (394)	3,864		39
Laboratory Equipment (395)	393		40
Power Operated Equipment (396)	28,102		41
Communication Equipment (397)	1,103		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	547		44
Other Tangible Property (399)	0		45
Total General Plant	48,015	0	
Total utility plant in service directly assignable	3,013,807	118,470	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,013,807	118,470	

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)		(694,909)	0 26
Transmission and Distribution Mains (343)	6,491	935,407	2,515,601 27
Fire Mains (344)			0 28
Services (345)	313	142,931	359,751 29
Meters (346)		(141,240)	0 30
Hydrants (348)	374	91,831	249,747 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	7,178	334,020	3,125,099
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)		(13,923)	0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)		(83)	0 38
Tools, Shop and Garage Equipment (394)		(3,864)	0 39
Laboratory Equipment (395)		(393)	0 40
Power Operated Equipment (396)		(28,102)	0 41
Communication Equipment (397)		(1,103)	0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)		(547)	0 44
Other Tangible Property (399)			0 45
Total General Plant	0	(48,015)	0
Total utility plant in service directly assignable	7,178	0	3,125,099
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	7,178	0	3,125,099

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			39,434	39,434	1
February			35,609	35,609	2
March			40,815	40,815	3
April			39,633	39,633	4
May			47,850	47,850	5
June			53,079	53,079	6
July			60,748	60,748	7
August			54,761	54,761	8
September			44,804	44,804	9
October			40,523	40,523	10
November			37,150	37,150	11
December			40,141	40,141	12
Total annual pumpage	0	0	534,547	534,547	
Less: Water sold				439,479	13
Volume pumped but not sold				95,068	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				22,953	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				22,953	19
Volume pumped but unaccounted for				72,115	20
Percent of water lost				13%	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.)				2,425	24
Date of maximum: 7/13/2006					25
Cause of maximum:					26
Lawn & Garden Watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				782	27
Date of minimum: 12/24/2006					28
Total KWH used for pumping for the year				674,352	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)	
1553 SOUTH ONEIDA AVE	4	80	26	2,448,000	Yes	1
1549 SOUTH ONEIDA AVE	5	68	24	2,448,000	Yes	2
1409 WEST PHILLIP ST.	6	91	18	1,440,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	4	5	6	1
Location	1500 BLCK S ONEIDA	1500 BLCK S ONEIDA	CORNER PHILLIP & LOIS	2
Purpose	P	P	P	3
Destination	R	R	D	4
Pump Manufacturer	PEERLESS WAUKESHA	LANE BOWLER	AMERICAN	5
Year Installed	1970	1978	1988	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,800	1,800	1,000	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	NEWMAN	US	9 10
Year Installed	2003	1990	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	60	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	RESERVOIR PUMP 2	RESERVOIRS PUMP 1		14
Location	1551 S ONEIDA AVE.	1551 S ONEIDA AVE.		15
Purpose	B	B		16
Destination	D	D		17
Pump Manufacturer	SIMMONS	SIMMONS		18
Year Installed	1990	1990		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	1,800	1,800		21
Pump Motor or Standby Engine Mfr	GE	WESTINGHOUSE		22 23
Year Installed	1990	1990		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	150	150		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	2	3	4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1979	1990	1992	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	132	0	120	6
Total capacity in gallons (actual)	500,000	1,250,000	400,000	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)	OTHER	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

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	5		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1996		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	135		6
Total capacity in gallons (actual)	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

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	1.000	0	0	0	0	0	0	1
M	D	1.250	0	0	0	0	0	0	2
M	D	1.500	0	0	0	0	0	0	3
M	D	2.000	0	0	0	0	0	0	4
M	D	4.000	40,753	0	0	0	0	40,753	5
M	D	6.000	146,107	1,105	625	0	0	146,587	6
A	D	8.000	501	0	0	0	0	501	7
M	D	8.000	48,176	0	0	0	0	48,176	8
P	D	8.000	1,693	0	0	0	0	1,693	9
M	D	10.000	38,330	0	0	0	0	38,330	10
P	S	10.000	20	0	0	0	0	20	11
M	D	12.000	28,727	1,033	0	0	0	29,760	12
P	D	12.000	2,651	0	0	0	0	2,651	13
A	D	14.000	12,581	0	0	0	0	12,581	14
M	D	14.000	11,078	0	0	0	0	11,078	15
M	D	16.000	5,612	0	0	0	0	5,612	16
M	D	18.000	74	0	0	0	0	74	17
Total Within Municipality			336,303	2,138	625	0	0	337,816	
M	D	6.000	1,300	0	0	0	0	1,300	18
M	D	10.000	4,650	0	0	0	0	4,650	19
M	D	12.000	20,991	0	0	0	0	20,991	20
P	D	12.000	714	0	0	0	0	714	21
M	D	14.000	850	0	0	0	0	850	22
Total Outside of Municipality			28,505	0	0	0	0	28,505	
Total Utility			364,808	2,138	625	0	0	366,321	

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	1,922	0	2	0	1,920	0	1
M	1.000	1,203	0	0	0	1,203	0	2
M	1.500	24	0	0	0	24	0	3
M	2.000	75	1	0	0	76	0	4
M	3.000	1	0	0	0	1	0	5
M	4.000	62	0	0	0	62	0	6
M	6.000	13	0	0	0	13	0	7
M	8.000		1			1		8
Total Utility		3,300	2	2	0	3,300	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	3,220	178	106	0	3,292	216	1
0.750	51	18	4	0	65	20	2
1.000	132	5	6	0	131	9	3
1.500	62	10	2	0	70	10	4
2.000	50	0	0	0	50	0	5
3.000	18	1	1	0	18	1	6
4.000	20	0	0	0	20		7
Total:	3,553	212	119	0	3,646	256	

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	2,788	350	16	13	0	125	3,292	1
0.750	34	20	0	1	0	10	65	2
1.000	19	81	11	16	0	4	131	3
1.500	2	53	3	12	0	0	70	4
2.000	0	31	6	13	0	0	50	5
3.000	0	8	3	7	0	0	18	6
4.000	0	7	3	10	0	0	20	7
Total:	2,843	550	42	72	0	139	3,646	

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	51				51	1
Within Municipality	493	8	1		500	2
Total Fire Hydrants	544	8	1	0	551	
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:	530
Number of distribution system valves end of year:	630
Number of distribution valves operated during year:	340

WATER OPERATING SECTION FOOTNOTES

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

General footnotes

463-Increase due to rate increase.

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.

Return on Meters-Meter Allocation.

Water Operation & Maintenance Expenses (Page W-05)

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

625-Wells 4&5 were cleaned and disinfected (Chlorinated).

631-Increased chlorine dosage resulting in more usage.

632-Electrical upgrade was done in 2005

635-Reservoir tanks were dive inspected. Modified chemical monitoring equipment added in 2005.

640-short one employee for part of the year.

653-In 2005 there was a great deal of work done on meters.

654-Less maintenance done on hydrants.

926-increase in health insurance and employees decision to participate in our health insurance policy.

928-In 2005, we had regulatory commission exp's due to rate review and none in 2006.

620-short one employee for part of the year.

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 \$50,000, please explain. If applicable, provide construction authorization.

None individually exceed \$50,000.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$50,000, please explain.

None individually exceed \$50,000

If Adjustments for any account are nonzero, please explain.

343-Adjustment to mains is the payment from "Cardiac Associates" hooking up. I called PSC to get instructions on how to record this transaction correctly.

310-Simply a rounding adjustment for \$1

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain.

343-exceeds \$50,000. This was for the Concord Development and ABX Plastics and was financed by them.

If Adjustments for any account are nonzero, please explain.

All Adjustments except one (\$6459) are due to the request of PSC's Kathy Butzlaff and John Mayer, the City's rate Consultant. They feel that a couple years ago, when Contributed assets were separated from Utility or Municipality financed assets, that it wasn't done properly. Mayer gave me these adjustments to make to our books to correct.

WATER OPERATING SECTION FOOTNOTES

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.

Mains-were financed by contributions from Concord Development and ABX Plastics.

Water Services (Page W-18)

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

All Services are in use.

Meters (Page W-19)

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

No, not all meters are tested every two years as this Utility does not have the manpower.
