



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: VILLAGE OF ALLOUEZ WATER DEPARTMENT

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Principal Office: 1900 LIBAL STREET  
GREEN BAY, WI 54301

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For the Year Ended: DECEMBER 31, 2006

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** VILLAGE OF ALLOUEZ WATER DEPARTMENT

**Utility Address:** 1900 LIBAL STREET  
GREEN BAY, WI 54301

**When was utility organized?** 1/1/1926

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** JULIE BEAUCHAMP, CPA

**Title:** VILLAGE ACCOUNTANT

**Office Address:**

1900 LIBAL STREET  
GREEN BAY, WI 54301

**Telephone:** (920) 448 - 2800 EXT 112

**Fax Number:** (920) 448 - 2850

**E-mail Address:** julie@villageofallouez.com

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** PATRICIA O'NEILL

**Title:** VILLAGE PRESIDENT

**Office Address:**

1900 LIBAL STREET  
GREEN BAY, WI 54301

**Telephone:** (920) 448 - 2800

**Fax Number:** (920) 448 - 2850

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** SCHENCK BUSINESS SOLUTIONS

**Title:**

**Office Address:** SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

**Telephone:** (920) 436 - 7800

**Fax Number:** (920) 436 - 7808

**E-mail Address:** www.schencksolutions.com

**Date of most recent audit report:** 7/6/2006

**Period covered by most recent audit:** 2005

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**Names and titles of utility management including manager or superintendent:**

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**Name:** CRAIG BERNDT

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

1900 LIBAL STREET

GREEN BAY, WI 54301

**Telephone:** (920) 448 - 2800 EXT 108

**Fax Number:** (920) 448 - 2850

**E-mail Address:** craig@villageofallouez.com

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**Name of utility commission/committee:** VILLAGE BOARD

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**Names of members of utility commission/committee:**

MS PATRICIA O'NEILL, VILLAGE PRESIDENT

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**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,495,791	2,321,570	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,959,747	1,484,118	2
Depreciation Expense (403)	233,070	209,784	3
Amortization Expense (404-407)	0	11,600	4
Taxes (408)	170,958	150,185	5
<b>Total Operating Expenses</b>	<b>2,363,775</b>	<b>1,855,687</b>	
<b>Net Operating Income</b>	<b>132,016</b>	<b>465,883</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>132,016</b>	<b>465,883</b>	
<b>OTHER INCOME</b>			
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)	78,240	102,410	10
Miscellaneous Nonoperating Income (421)	46,792	318,501	11
<b>Total Other Income</b>	<b>125,032</b>	<b>420,911</b>	
<b>Total Income</b>	<b>257,048</b>	<b>886,794</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(12,296)	(12,296)	12
Other Income Deductions (426)	37,396	35,876	13
<b>Total Miscellaneous Income Deductions</b>	<b>25,100</b>	<b>23,580</b>	
<b>Income Before Interest Charges</b>	<b>231,948</b>	<b>863,214</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	5,909	4,606	15
Amortization of Premium on Debt--Cr. (429)	6,538	7,508	16
Interest on Debt to Municipality (430)	211,902	234,180	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>211,273</b>	<b>231,278</b>	
<b>Net Income</b>	<b>20,675</b>	<b>631,936</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,433,897	4,801,961	20
Balance Transferred from Income (433)	20,675	631,936	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	8,641	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>5,445,931</b>	<b>5,433,897</b>	

### 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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	2,495,791		2,495,791	1
<b>Total (Acct. 400):</b>	<b>2,495,791</b>	<b>0</b>	<b>2,495,791</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	1,959,747		1,959,747	2
<b>Total (Acct. 401-402):</b>	<b>1,959,747</b>	<b>0</b>	<b>1,959,747</b>	
<b>Depreciation Expense (403):</b>				
Derived	233,070		233,070	3
<b>Total (Acct. 403):</b>	<b>233,070</b>	<b>0</b>	<b>233,070</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	170,958		170,958	5
<b>Total (Acct. 408):</b>	<b>170,958</b>	<b>0</b>	<b>170,958</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>132,016</b>	<b>0</b>	<b>132,016</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON REGULAR AND BOND ACCOUNTS	78,240	0	78,240 11
<b>Total (Acct. 419):</b>	<b>78,240</b>	<b>0</b>	<b>78,240</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	██████████	46,792	46,792 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>46,792</b>	<b>46,792</b>
<b>TOTAL OTHER INCOME:</b>	<b>78,240</b>	<b>46,792</b>	<b>125,032</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(12,296)	██████████	(12,296) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(12,296)</b>	<b>0</b>	<b>(12,296)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	██████████	37,396	37,396 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>37,396</b>	<b>37,396</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(12,296)</b>	<b>37,396</b>	<b>25,100</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	0	██████████	0 18
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	5,909	██████████	5,909 19
<b>Total (Acct. 428):</b>	<b>5,909</b>	<b>0</b>	<b>5,909</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
AMORTIZATION OF PREMIUM ON DEBT	6,538	██████████	6,538 20
<b>Total (Acct. 429):</b>	<b>6,538</b>	<b>0</b>	<b>6,538</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	211,902	██████████	211,902 21
<b>Total (Acct. 430):</b>	<b>211,902</b>	<b>0</b>	<b>211,902</b>

### 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)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>211,273</b>	<b>0</b>	<b>211,273</b>
<b>NET INCOME:</b>	<b>11,279</b>	<b>9,396</b>	<b>20,675</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	3,374,741	2,059,156	5,433,897 24
<b>Total (Acct. 216):</b>	<b>3,374,741</b>	<b>2,059,156</b>	<b>5,433,897</b>
<b>Balance Transferred from Income (433):</b>			
Derived	11,279	9,396	20,675 25
<b>Total (Acct. 433):</b>	<b>11,279</b>	<b>9,396</b>	<b>20,675</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
AMORTIZATION OF LOSS ON REFUNDING OF REFUNDIN	8,641	0	8,641 27
<b>Total (Acct. 435)--Debit:</b>	<b>8,641</b>	<b>0</b>	<b>8,641</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215	0		0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,377,379</b>	<b>2,068,552</b>	<b>5,445,931</b>

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

**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	2,495,791	0	0	0	2,495,791	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,495,791</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,495,791</b>	

### 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	196,282	39,799	236,081	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	22,932	6,016	28,948	7
Water utility plant accounts	19,596	3,872	23,468	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	49,687	(49,687)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>288,497</b>	<b>0</b>	<b>288,497</b>	

### 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	6.4	1
Electric		2
Gas		3
Sewer		4

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	11,632,752	10,728,063	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,556,090	2,481,381	2
<b>Net Utility Plant</b>	<b>9,076,662</b>	<b>8,246,682</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>9,076,662</b>	<b>8,246,682</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	3,926	0	8
Special Funds (125-128)	679,064	649,466	9
<b>Total Other Property and Investments</b>	<b>682,990</b>	<b>649,466</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)		265,655	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	200	200	12
Temporary Cash Investments (136)	614,518	1,685,148	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	178,238	139,162	15
Other Accounts Receivable (143)	223,840	238,703	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	37,013	26,387	18
Materials and Supplies (151-163)	50,238	63,466	19
Prepayments (165)	6,185	7,672	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>1,110,232</b>	<b>2,426,393</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	70,844	52,197	24
Other Deferred Debits (182-186)	396,115	283,500	25
<b>Total Deferred Debits</b>	<b>466,959</b>	<b>335,697</b>	
<b>Total Assets and Other Debits</b>	<b>11,336,843</b>	<b>11,658,238</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	29,326	29,326	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	5,445,931	5,433,897	28
<b>Total Proprietary Capital</b>	<b>5,475,257</b>	<b>5,463,223</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	5,050,000	5,100,000	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>5,050,000</b>	<b>5,100,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	253,063	342,599	33
Payables to Municipality (233)	227,705	207,139	34
Customer Deposits (235)	1,584	1,584	35
Taxes Accrued (236)	0	133,521	36
Interest Accrued (237)	45,557	49,005	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
<b>Total Current and Accrued Liabilities</b>	<b>527,909</b>	<b>733,848</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	74,646	139,840	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	209,031	221,327	44
<b>Total Deferred Credits</b>	<b>283,677</b>	<b>361,167</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>11,336,843</b>	<b>11,658,238</b>	

## 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	10,728,063	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	9,246,097	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,314,184	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)	72,471				9
<b>Total Utility Plant</b>	<b>11,632,752</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,308,894	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	247,196	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>2,556,090</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>9,076,662</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	2,240,073				<b>2,240,073</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	233,070				<b>233,070</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	22,436				<b>22,436</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Deprec exp on computers chg sewer	6,886				<b>6,886</b>	<b>9</b>
Salvage	148				<b>148</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>262,540</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>262,540</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	162,392				<b>162,392</b>	<b>18</b>
Cost of removal	31,327				<b>31,327</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>193,719</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>193,719</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,308,894</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,308,894</b>	<b>26</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	241,308				<b>241,308</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	37,396				<b>37,396</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	107				<b>107</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>37,503</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,503</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	31,615				<b>31,615</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>31,615</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>31,615</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>247,196</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>247,196</b>	<b>26</b>

**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
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	50,238	63,466	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>50,238</b>	<b>63,466</b>	

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
GENERAL OBLIGATION REFUNDING BOND 05/06	1,620	428	42,124	1
GENERAL OBLIGATION REFUNDING BOND 08/04	2,139	428	24,420	2
Promisory Note 7/98	2,150	428	4,300	3
<b>Total</b>			<b>70,844</b>	
<b>Unamortized premium on debt (251)</b>				
GENERAL OBLIGATION REFUNDING BOND 08/04	6,538	429	74,646	4
<b>Total</b>			<b>74,646</b>	

**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	29,326	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>29,326</u></u>	

**BONDS (ACCTS. 221 AND 222)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
Total Reacquired Bonds (Account 222)				0	1

**Net amount of bonds outstanding December 31: 0**

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
GENERAL OBLIGATION REFUNDING BONDS	05/01/2006	04/01/2024	5.52%	1,850,000	<b>1</b>
Promisory Note	07/01/1998	06/01/2008	4.34%	1,040,000	<b>2</b>
GENERAL OBLIGATION REFUNDING BONDS	08/15/2004	04/01/2024	3.71%	2,160,000	<b>3</b>
<b>Total for Account 223</b>				<b>5,050,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	133,521	1
<b>Accruals:</b>		
Charged water department expense	170,958	2
Charged electric department expense		3
Charged sewer department expense	5,871	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>176,829</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	155,148	6
Social Security taxes	19,532	7
PSC Remainder Assessment	2,149	8
<b>Other (explain):</b>		
2005 property tax equivalent paid to municipality in 2005 see footnote	133,521	9
<b>Total payments and other debits</b>	<b>310,350</b>	
<b>Balance end of year</b>	<b>0</b>	

### 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)	
<b>Bonds (221)</b>					
	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
Promisory Note 7/1/1998	4,344	48,370	48,907	3,807	3
GENERAL OBLIGATION REFUNDING BONDS 05/1/2006	0	51,038	31,899	19,139	4
GENERAL OBLIGATION REFUNDING BONDS 08/15/2004	44,661	112,494	134,544	22,611	5
<b>Subtotal</b>	<b>49,005</b>	<b>211,902</b>	<b>215,350</b>	<b>45,557</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NOTE ANTICIPATION NOTES 07/30/2004	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>49,005</b>	<b>211,902</b>	<b>215,350</b>	<b>45,557</b>	

### 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
DEFERRED SPECIAL ASSESSMENTS	3,926	2
<b>Total (Acct. 124):</b>	<b>3,926</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
PLANT AND EQUIPMENT REPLACEMENT FUNDS	679,064	4
<b>Total (Acct. 126):</b>	<b>679,064</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	178,238	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>178,238</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	143,174	13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
STORM WATER UTILITY	63,008	15
MISCELLANEOUS WATER SERVICE CHARGES	405	16

### 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)	
<b>Other Accounts Receivable (143):</b>		
CENTRAL BROWN COUNTY WATER AUTHORITY REIMBURSEMENT	17,253	17
<b>Total (Acct. 143):</b>	<b>223,840</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT WATER CHARGES ON THE TAX ROLL	37,013	18
<b>Total (Acct. 145):</b>	<b>37,013</b>	
<b>Prepayments (165):</b>		
PROPERTY, INJURY AND DAMAGE INSURANCE	6,185	19
<b>Total (Acct. 165):</b>	<b>6,185</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		21
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		22
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		23
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
UNAMORTIZED PORTION OF WATER TOWER REPAINTING COSTS	236,250	24
UNAMORTIZED PORTION OF LOSS ON DEBT REFUNDING	159,865	25
<b>Total (Acct. 186):</b>	<b>396,115</b>	
<b>Payables to Municipality (233):</b>		
SEWER (NON-REGULATED) ACCOUNTS RECEIVABLE	143,174	26
STORM WATER UTILITY ACCOUNTS RECEIVABLE	63,008	27
ADVANCE FROM MUNICIPALITY TO COVER OPERATING CASH DEFICIT	21,523	28
<b>Total (Acct. 233):</b>	<b>227,705</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	209,031	29
NONE		30
<b>Total (Acct. 253):</b>	<b>209,031</b>	

### 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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	8,814,940	0	0	0	8,814,940	1
Materials and Supplies	56,852	0	0	0	56,852	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,274,483	0	0	0	2,274,483	4
Customer Advances for Construction					0	5
Regulatory Liability	215,179	0	0	0	215,179	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>6,382,130</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,382,130</b>	
Net Operating Income	132,016	0	0	0	132,016	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.07%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.07%</b>	

## 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	221,327	0	0	0	221,327	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	12,296	0	0	0	12,296	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>209,031</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>209,031</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Taxes Accrued (Acct. 236) (Page F-17)

#### General footnotes

The 2005 Annual Report was prepared prior to the completion of the 2005 audit. A 2005 audit adjustment was made to record payment to the municipality for the accrued taxes of \$133,521. Thus, the balance of the taxes accrued (acct. 236) was 0 as of 12/31/05.

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

**Miscellaneous Deferred Debits (Acct 186):** amortization requires PSC authorization. Provide date of authorization.

Account #186 - Unamortized portion of water tower repainting costs of \$236,250 per PSC authorization dated 03/09/2006.

Account #186 - Unamortized portion of loss on debt refunding of \$159,865 - n/a.

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

Account #143 - Sewer (non-regulated) balance of \$143,174 is offset by the same amount in account #233, payables to municipality - sewer (non-regulated) accounts receivable. This amount represents the sewer customer accounts receivable balance on the utility billing system as of 12/31/06.

Account #143 - Storm water utility balance of \$63,008 is offset by the same amount in account #233, payables to municipality - storm water utility accounts receivable. This amount represents the storm water customer accounts receivable balance on the utility billing system as of 12/31/06.

Account #143 - Central Brown County Water Authority (CBCWA) reimbursement of \$17,253 for the CBCWA assets paid for by the water utility under a coordinated contract for both CBCWA and water utility construction work performed in 2005. The water utility paid the contractor directly and was reimbursed by the CBCWA. \$17,253 represents the amount due from the CBCWA as of 12/31/06.

Account #145 - Done - See particulars, column (a).

Account #233 - Sewer (non-regulated) accounts receivable balance of \$143,174 is the offset to the same amount in account #143, other accounts receivable - sewer (non-regulated).

Account #233 - Storm water utility accounts receivable balance of \$63,008 is the offset to the same amount in account #143, other accounts receivable - storm water utility.

Account #233 - Advance from municipality to cover operating cash deficit - Done - See particulars, column (a).

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## FINANCIAL SECTION FOOTNOTES

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### Identification and Ownership - Contacts (Page iv)

**If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.**

The utility clerk is not new.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	2,419,535	1,940,086	1
<b>Total Sales of Water</b>	<b>2,419,535</b>	<b>1,940,086</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	11,007	8,404	2
Miscellaneous Service Revenues (471)	2,258	4,390	3
Rents from Water Property (472)	51,404	49,565	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	11,587	319,125	6
<b>Total Other Operating Revenues</b>	<b>76,256</b>	<b>381,484</b>	
<b>Total Operating Revenues</b>	<b>2,495,791</b>	<b>2,321,570</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	1,206,182	644,210	7
Pumping Expenses (620-633)	257,616	254,970	8
Water Treatment Expenses (640-652)	27,824	39,725	9
Transmission and Distribution Expenses (660-678)	256,262	322,401	10
Customer Accounts Expenses (901-905)	36,310	34,325	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	175,553	188,487	13
<b>Total Operation and Maintenance Expenses</b>	<b>1,959,747</b>	<b>1,484,118</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	233,070	209,784	14
Amortization Expense (404-407)	0	11,600	15
Taxes (408)	170,958	150,185	16
<b>Total Other Operating Expenses</b>	<b>404,028</b>	<b>371,569</b>	
<b>Total Operating Expenses</b>	<b>2,363,775</b>	<b>1,855,687</b>	
<b>NET OPERATING INCOME</b>	<b>132,016</b>	<b>465,883</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	5,200	284,216	1,484,147	4
Commercial	232	63,230	249,478	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>5,432</b>	<b>347,446</b>	<b>1,733,625</b>	
Private Fire Protection Service (462)	32		10,885	7
Public Fire Protection Service (463)	1		440,618	8
Other Sales to Public Authorities (464)	23	70,514	234,407	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>5,488</b>	<b>417,960</b>	<b>2,419,535</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	440,618	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>440,618</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	11,007	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>11,007</b>	
<b>Miscellaneous Service Revenues (471):</b>		
WATER ON/RESET METERS, RECONNECTION CHARGES, NON-EMERGENCY CALLS, NSF CHARGES	2,258	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>2,258</b>	
<b>Rents from Water Property (472):</b>		
LEASE OF TOWER AND GROUND SPACE FOR TELECOMMUNICATIONS ANTENNAS AND EQUIPMENT	51,404	8
<b>Total Rents from Water Property (472)</b>	<b>51,404</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	11,587	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>11,587</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)	8,450	8,978	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	1,188,097	626,239	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)	432	543	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	9,203	8,450	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
<b>Total Source of Supply Expenses</b>	<b>1,206,182</b>	<b>644,210</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	256	1,111	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	179,940	189,272	17
Pumping Labor and Expenses (624)	7,378	6,318	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	45,777	43,152	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)	5,362	4,676	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	18,903	10,441	25
<b>Total Pumping Expenses</b>	<b>257,616</b>	<b>254,970</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	16,528	20,580	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	10,565	18,618	<b>28</b>
Miscellaneous Expenses (643)	731	527	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)		0	<b>32</b>
Maintenance of Water Treatment Equipment (652)		0	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>27,824</b>	<b>39,725</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)		0	<b>34</b>
Storage Facilities Expenses (661)		0	<b>35</b>
Transmission and Distribution Lines Expenses (662)	32,729	28,806	<b>36</b>
Meter Expenses (663)	976	849	<b>37</b>
Customer Installations Expenses (664)	18,411	23,100	<b>38</b>
Miscellaneous Expenses (665)	11,191	15,897	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	47,797	53,315	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	88,092	131,501	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	12,166	22,064	<b>46</b>
Maintenance of Meters (676)	25,956	16,413	<b>47</b>
Maintenance of Hydrants (677)	18,892	26,039	<b>48</b>
Maintenance of Miscellaneous Plant (678)	52	4,417	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>256,262</b>	<b>322,401</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	12,019	10,374	<b>51</b>
Customer Records and Collection Expenses (903)	24,291	23,951	<b>52</b>
Uncollectible Accounts (904)		0	<b>53</b>

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	54
<b>Total Customer Accounts Expenses</b>	<b>36,310</b>	<b>34,325</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	45,542	53,143	56
Office Supplies and Expenses (921)	4,883	5,427	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	11,250	26,261	59
Property Insurance (924)	10,651	10,922	60
Injuries and Damages (925)	11,819	9,372	61
Employee Pensions and Benefits (926)	69,333	68,061	62
Regulatory Commission Expenses (928)		93	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	12,188	12,345	65
Rents (931)	8,500	1,675	66
Maintenance of General Plant (932)	1,387	1,188	67
<b>Total Administrative and General Expenses</b>	<b>175,553</b>	<b>188,487</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,959,747</b>	<b>1,484,118</b>	

### 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		155,148	133,521	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,871	6,132	2
<b>Net property tax equivalent</b>		<b>149,277</b>	<b>127,389</b>	
Social Security		19,532	21,278	3
PSC Remainder Assessment		2,149	1,518	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>170,958</b>	<b>150,185</b>	

### 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			Brown				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.175267				3
County tax rate	mills		4.218704				4
Local tax rate	mills		5.666544				5
School tax rate	mills		8.279288				6
Voc. school tax rate	mills		1.463870				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>19.803673</b>				<b>10</b>
Less: state credit	mills		1.363572				11
<b>Net tax rate</b>	mills		<b>18.440101</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.666544</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.743158</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>15.409702</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>19.803673</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.778123</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>18.440101</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>14.348675</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>10,728,063</b>	10,728,063				22
Materials & Supplies	\$	<b>63,466</b>	63,466				23
<b>Subtotal</b>	\$	<b>10,791,529</b>	<b>10,791,529</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>10,791,529</b>	<b>10,791,529</b>				<b>26</b>
Assessment Ratio	dec.		1.001964				27
<b>Assessed Value</b>	\$	<b>10,812,724</b>	<b>10,812,724</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>14.348675</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>155,148</b>	<b>155,148</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	111,855					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>155,148</b>					<b>34</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	29,618		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)	329,707		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>359,325</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	543,322		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	825,409	122,603	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	48,682		20
<b>Total Pumping Plant</b>	<b>1,417,413</b>	<b>122,603</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	26,616		23
<b>Total Water Treatment Plant</b>	<b>26,616</b>	<b>0</b>	

**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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			29,618	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)	6,001		323,706	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>6,001</b>	<b>0</b>	<b>353,324</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			543,322	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	70,944		877,068	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	17,216		31,466	20
<b>Total Pumping Plant</b>	<b>88,160</b>	<b>0</b>	<b>1,451,856</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	3,681		22,935	23
<b>Total Water Treatment Plant</b>	<b>3,681</b>	<b>0</b>	<b>22,935</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	4,681		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	515,925		26
Transmission and Distribution Mains (343)	3,484,985	588,497	27
Fire Mains (344)	0		28
Services (345)	954,684	193,704	29
Meters (346)	816,700	781	30
Hydrants (348)	399,263	72,020	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>6,176,238</b>	<b>855,002</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	753		33
Structures and Improvements (390)	71,536		34
Office Furniture and Equipment (391)	10,435		35
Computer Equipment (391.1)	49,069	5,030	36
Transportation Equipment (392)	112,670	23,271	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	17,091		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	30,002		41
Communication Equipment (397)	71,856		42
SCADA Equipment (397.1)	40,779	18,800	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>404,191</b>	<b>47,101</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,383,783</b>	<b>1,024,706</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>8,383,783</b>	<b>1,024,706</b>	

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			4,681 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			515,925 26
Transmission and Distribution Mains (343)	23,572		4,049,910 27
Fire Mains (344)			0 28
Services (345)	12,235		1,136,153 29
Meters (346)	2,490		814,991 30
Hydrants (348)	7,851		463,432 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>46,148</b>	<b>0</b>	<b>6,985,092</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			753 33
Structures and Improvements (390)			71,536 34
Office Furniture and Equipment (391)			10,435 35
Computer Equipment (391.1)			54,099 36
Transportation Equipment (392)	14,179		121,762 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			17,091 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)	723		29,279 41
Communication Equipment (397)	3,500		68,356 42
SCADA Equipment (397.1)			59,579 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>18,402</b>	<b>0</b>	<b>432,890</b>
<b>Total utility plant in service directly assignable</b>	<b>162,392</b>	<b>0</b>	<b>9,246,097</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>162,392</b>	<b>0</b>	<b>9,246,097</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,828,162		27
Fire Mains (344)	0		28
Services (345)	366,778	3,088	29
Meters (346)	0		30
Hydrants (348)	147,771		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,342,711</b>	<b>3,088</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,342,711</b>	<b>3,088</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,342,711</b>	<b>3,088</b>	

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	17,070		1,811,092 27
Fire Mains (344)			0 28
Services (345)	8,860		361,006 29
Meters (346)			0 30
Hydrants (348)	5,685		142,086 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>31,615</b>	<b>0</b>	<b>2,314,184</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>31,615</b>	<b>0</b>	<b>2,314,184</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>31,615</b>	<b>0</b>	<b>2,314,184</b>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	188,021	2.09%	9,475	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>188,021</b>		<b>9,475</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	399,848	3.20%	17,386	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	278,121	4.40%	37,455	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	34,741	4.04%	1,763	15
<b>Total Pumping Plant</b>	<b>712,710</b>		<b>56,604</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	15,005	6.00%	1,487	17
<b>Total Water Treatment Plant</b>	<b>15,005</b>		<b>1,487</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	352,176	2.20%	11,350	19
Transmission and Distribution Mains (343)	135,684	1.30%	48,977	20
Fire Mains (344)	0			21
Services (345)	179,828	2.90%	30,317	22
Meters (346)	331,156	5.50%	44,872	23
Hydrants (348)	48,121	2.20%	9,490	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314	6,001	31,327			160,168	4
315					0	5
316					0	6
317					0	7
	<b>6,001</b>	<b>31,327</b>	<b>0</b>	<b>0</b>	<b>160,168</b>	
321					417,234	8
322					0	9
323					0	10
324					0	11
325	70,944				244,632	12
326					0	13
327					0	14
328	17,216				19,288	15
	<b>88,160</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>681,154</b>	
331					0	16
332	3,681				12,811	17
	<b>3,681</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,811</b>	
341					0	18
342					363,526	19
343	23,572		105		161,194	20
344					0	21
345	12,235				197,910	22
346	2,490				373,538	23
348	7,851		43		49,803	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>1,046,965</b>		<b>145,006</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	65,362	2.90%	2,075	26
Office Furniture and Equipment (391)	10,397	5.80%	38	27
Computer Equipment (391.1)	34,044	26.70%	13,773	28
Transportation Equipment (392)	100,148	13.30%	15,589	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	9,058	5.80%	991	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	22,869	7.50%	2,222	33
Communication Equipment (397)	26,869	15.00%	10,515	34
SCADA Equipment (397.1)	8,625	9.20%	4,617	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>277,372</b>		<b>49,820</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,240,073</b>		<b>262,392</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>2,240,073</b>		<b>262,392</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	46,148	0	148	0	1,145,971
390					67,437 26
391					10,435 27
391.1					47,817 28
392	14,179				101,558 29
393					0 30
394					10,049 31
395					0 32
396	723				24,368 33
397	3,500				33,884 34
397.1					13,242 35
398					0 36
399					0 37
	18,402	0	0	0	308,790
	162,392	31,327	148	0	2,308,894
					0 38
	162,392	31,327	148	0	2,308,894

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0			8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	0			12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	87,257	1.30%	23,655	20
Fire Mains (344)	0			21
Services (345)	122,179	2.90%	10,553	22
Meters (346)	0			23
Hydrants (348)	31,872	2.20%	3,188	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343	17,070		76		93,918 20
344					0 21
345	8,860				123,872 22
346					0 23
348	5,685		31		29,406 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>241,308</b>		<b>37,396</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>241,308</b>		<b>37,396</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>241,308</b>		<b>37,396</b>

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>
349					0 25
	<u>31,615</u>	0	107	0	<u>247,196</u>
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	<u>31,615</u>	0	107	0	<u>247,196</u>
					0 38
	<u>31,615</u>	0	107	0	<u>247,196</u>

## 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			35,680	<b>35,680</b>	1
February			33,707	<b>33,707</b>	2
March			37,720	<b>37,720</b>	3
April			38,315	<b>38,315</b>	4
May			41,161	<b>41,161</b>	5
June			42,678	<b>42,678</b>	6
July			51,546	<b>51,546</b>	7
August			44,659	<b>44,659</b>	8
September			38,654	<b>38,654</b>	9
October			38,102	<b>38,102</b>	10
November			35,035	<b>35,035</b>	11
December			37,532	<b>37,532</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>474,789</b>	<b>474,789</b>	
Less: Water sold				417,960	13
Volume pumped but not sold				<b>56,829</b>	14
Volume sold as a percent of volume pumped				<b>88%</b>	15
Volume used for water production, water quality and system maintenance				5,866	16
Volume related to equipment/system malfunction				20,538	17
Non-utility volume NOT included in water sales				106	18
Total volume not sold but accounted for				<b>26,510</b>	19
Volume pumped but unaccounted for				<b>30,319</b>	20
Percent of water lost				<b>6%</b>	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,302	24
Date of maximum: 8/16/2006					25
Cause of maximum:					26
Summer usage					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				888	27
Date of minimum: 1/31/2006					28
Total KWH used for pumping for the year				2,140,182	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
2143 S WEBSTER AVE	2	933	12	1,080,000	Yes	<b>1</b>
141 VANDEHEI ROAD	3	923	15	0	No	<b>2</b>
3211 LIBAL STREET	4	870	17	1,872,000	Yes	<b>3</b>
2990 RIVERSIDE DR	5	820	17	1,152,000	Yes	<b>4</b>
821 DAUPHIN STREET	6	930	15	2,016,000	Yes	<b>5</b>
717 KALB STREET	7	925	15	2,016,000	Yes	<b>6</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 B	#1 C	#2 A	1
Location	GREENE AVENUE	GREENE AVENUE	WEBSTER AVENUE	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	AURORA	GOULDS	AMERICAN	5
Year Installed	1971	1972	1996	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	900	500	750	8
Pump Motor or Standby Engine Mfr	LINCOLN	FORD	US MOTORS	9 10
Year Installed	1972	1994	1967	11
Type	ELECTRIC	NATURAL GAS	ELECTRIC	12
Horsepower	75	200	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2 B	#3 D	#3 E	14
Location	WEBSTER AVENUE	VANDE HEI ROAD	VANDE HEI ROAD	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	GOULDS	AMERICAN	AMERICAN	18
Year Installed	1937	1993	1992	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	575	600	1,400	21
Pump Motor or Standby Engine Mfr	LEESON	US MOTORS	US MOTORS	22 23
Year Installed	2004	1954	1954	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	75	75	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#4 A	#4 B	#4 C	1
Location	LIBAL STREET	LIBAL STREET	LIBAL STREET	2
Purpose	P	B	B	3
Destination	R	D	D	4
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	5
Year Installed	1998	1991	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,300	1,200	1,200	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9 10
Year Installed	1988	1965	1965	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5 A	#5 B	#5 C	14
Location	RIVERSIDE DRIVE	RIVERSIDE DRIVE	RIVERSIDE DRIVE	15
Purpose	P	B	B	16
Destination	R	D	D	17
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	18
Year Installed	2002	2001	2003	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	800	1,000	950	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U S MOTORS	U S MOTORS	22 23
Year Installed	1969	1969	2004	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	200	60	60	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#6 A	#6 B	#6 C	1
Location	DAUPHIN STREET	DAUPHIN STREET	DAUPHIN STREET	2
Purpose	P	B	B	3
Destination	R	D	D	4
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	5
Year Installed	1988	1999	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,600	1,400	1,400	8
Pump Motor or Standby Engine Mfr	US MOTORS	WESTINGHOUSE	WESTINGHOUSE	9 10
Year Installed	1976	1976	1976	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	250	125	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#7 A	#7 B	#7 C	14
Location	KALB STREET	KALB STREET	KALB STREET	15
Purpose	P	B	B	16
Destination	R	D	D	17
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	18
Year Installed	1996	2001	2003	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,400	1,500	1,500	21
Pump Motor or Standby Engine Mfr	ALLIS-CHALMERS	ALLIS-CHALMERS	ALLIS-CHALMERS	22 23
Year Installed	1978	1978	1978	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	300	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	#1 GREENE AVE	#2 WEBSTER AVE	#3 VANDE HEI ROAD	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1926	1937	1954	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	182	125	135	6
Total capacity in gallons (actual)	230,000	100,000	1,100,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	N	13
Is water fluoridated (yes, no)?	N	N	N	14

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#4 LIBAL STREET	#5 RIVERSIDE DRIVE	#6 DAUPHIN STREET	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1965	1969	1975	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	176	191	190	6
Total capacity in gallons (actual)	250,000	250,000	250,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	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	#7 KALB STREET	WEBSTER TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S	3
Year constructed	1979	1969	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	191	0	6
Total capacity in gallons (actual)	250,000	1,000,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	OTHER	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	N	13
Is water fluoridated (yes, no)?	N	N	14

### WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	1.500	415	0	0	0	415	1	
P	D	1.500	19	0	0	0	19	2	
M	D	2.000	171	0	0	0	171	3	
M	D	4.000	3,219	0	0	0	3,219	4	
P	D	4.000	13	0	0	0	13	5	
A	D	6.000	11,648	0	0	0	11,648	6	
M	D	6.000	139,525	0	10,928	0	128,597	7	
P	D	6.000	34,948	249	40	0	35,157	8	
A	D	8.000	2,300	0	0	0	2,300	9	
M	D	8.000	7,871	0	10	0	7,861	10	
P	D	8.000	63,824	10,579	70	0	74,333	11	
A	D	10.000	15,536	0	20	0	15,516	12	
M	D	10.000	3,810	0	45	0	3,765	13	
P	D	10.000	14,437	134	70	0	14,501	14	
A	D	12.000	16,238	0	0	0	16,238	15	
M	D	12.000	2,476	0	0	0	2,476	16	
P	D	12.000	3,164	0	0	0	3,164	17	
A	D	14.000	8,380	0	0	0	8,380	18	
M	D	14.000	0	0	0	0	0	19	
P	D	14.000	25	0	0	0	25	20	
A	D	16.000	3,320	0	0	0	3,320	21	
M	D	16.000	0	0	0	0	0	22	
P	D	16.000	6,898	0	0	0	6,898	23	
<b>Total Within Municipality</b>			<b>338,237</b>	<b>10,962</b>	<b>11,183</b>	<b>0</b>	<b>338,016</b>		
<b>Total Utility</b>			<b>338,237</b>	<b>10,962</b>	<b>11,183</b>	<b>0</b>	<b>338,016</b>		

### 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)	
P	0.750	2	0	0	0	2		1
M	0.750	2,037	0	100	0	1,937	13	2
L	0.750	289	0	34	0	255	4	3
L	1.000	2	0	0	0	2		4
P	1.000	726	189	1	0	914	9	5
M	1.000	2,117	0	53	0	2,064	72	6
M	1.500	33	0	2	0	31	2	7
P	1.500	4	2	0	0	6		8
P	2.000	19	6	4	0	21		9
M	2.000	33	0	3	0	30	1	10
M	3.000	2	0	1	0	1		11
M	4.000	6	0	1	0	5		12
P	4.000	10	3	1	0	12		13
M	6.000	4	0	1	0	3		14
P	6.000	12	1	0	0	13		15
M	8.000	3	0	0	0	3		16
P	8.000	2	0	0	0	2		17
M	12.000	1	0	0	0	1		18
<b>Total Utility</b>		<b>5,302</b>	<b>201</b>	<b>201</b>	<b>0</b>	<b>5,302</b>	<b>101</b>	

### 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	0	0	0	0	0	0	1
0.750	5,905	0	22	12	5,895	0	2
1.000	96	8	4	(6)	94	0	3
1.500	46	0	0	0	46	2	4
2.000	46	0	0	0	46	5	5
3.000	16	0	0	0	16	8	6
6.000	3	0	0	0	3	3	7
<b>Total:</b>	<b>6,112</b>	<b>8</b>	<b>26</b>	<b>6</b>	<b>6,100</b>	<b>18</b>	

#### 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	0	0	0	0	0	0	0	1
0.750	5,157	115	0	7	1	615	5,895	2
1.000	41	42	0	5	1	5	94	3
1.500	3	36	0	2	0	5	46	4
2.000	0	30	0	3	3	10	46	5
3.000	0	10	0	3	0	3	16	6
6.000	0	0	0	3	0	0	3	7
<b>Total:</b>	<b>5,201</b>	<b>233</b>	<b>0</b>	<b>23</b>	<b>5</b>	<b>638</b>	<b>6,100</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	611	29	26		614	2
<b>Total Fire Hydrants</b>	<b>611</b>	<b>29</b>	<b>26</b>	<b>0</b>	<b>614</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**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:	142
Number of distribution system valves end of year:	1,097
Number of distribution valves operated during year:	176

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## WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account #474 - Done - See particulars, column (a).

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### Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account #603 - This account primarily includes payments to the Central Brown County Water Authority (CBCWA) for costs related to obtaining a new water source. CBCWA water consumption charges of \$1,188,072 for 2006 and \$625,902 for 2005.

Account #673 - Decrease in main breaks/repairs resulting in decreased repair costs from contractors and water utility labor.

Account #923 - Professional engineering fees decreased by over \$17,000. Due to the major water main and service relay work done in 2005, an outside engineering firm was paid to do the drawings/mapping for the changes to the utility infrastructure. The service was performed by utility/municipal employees in 2006.

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

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

Account #325 - Additions of \$122,603 for the replacement of column pipe and bowls on a well pump.

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### Sources of Water Supply - Ground Waters (Page W-17)

#### General footnotes

The well located at 535 Greene Ave was abandoned in 2006.

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### Pumping & Power Equipment (Page W-19)

#### General footnotes

The well pump was removed and the drill hole abandoned at Greene Ave in 2006.

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### Water Mains (Page W-21)

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

Main additions were financed by bonding.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-22)

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

The majority of the service additions were financed by bonding.

Three of the 1" (P) service additions were for new services which will be assessed against the property owners in 2007. The assessments are to be based on the actual costs of \$3,088.

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### Meters (Page W-23)

Explain all reported adjustments.

Column (e) adjustments are for corrections to previously recorded meter counts for both inventory and property record corrections.

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

The water utility is following the Wisconsin Administrative Code requirement that meters 1" or smaller be replaced every 20 years. As of 12/31/06, the number of meters 1" or smaller was 5,989. For the period 1988 - 2006 (19 years), 6,526 meters 1" and smaller have been retired and 6,126 meters have been added.

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

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### Hydrants and Distribution System Valves (Page W-24)

General footnotes

The utility follows a schedule to operate each system valve and hydrant at least once each two years.

Hydrants operated during the years 2004, 2005 and 2006:

2004 - 605 of 605 hydrants operated

2005 - 231 of 611 hydrants operated

2006 - 142 of 614 hydrants operated

All hydrants are scheduled to be operated in 2007.

Valves operated during the years 2004, 2005 and 2006:

2004 - 1,090 of 1,090 distribution valves operated

2005 - 294 of 1,098 distribution valves operated

2006 - 176 of 1,097 distribution valves operated

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