



3015 (02-02-05)

ANNUAL REPORT

OF

Name: ABBOTSFORD MUNICIPAL WATER UTILITY

Principal Office: 203 E. BIRCH STREET
P.O. BOX 589
ABBOTSFORD, WI 54405-0589

For the Year Ended: DECEMBER 31, 2006

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

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

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

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ABBOTSFORD MUNICIPAL WATER UTILITY

Utility Address: 203 E. BIRCH STREET
P.O. BOX 589
ABBOTSFORD, WI 54405-0589

When was utility organized? 1/1/1900

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR WILLIAM BEIL
Title: ADMINISTRATOR OF PUBLIC WORKS

Office Address:
203 E. BIRCH STREET
P.O. BOX 589
ABBOTSFORD, WI 54405-0589

Telephone: (715) 223 - 3444

Fax Number: (715) 223 - 8891

E-mail Address: abbych@charter.net

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

Name: ROBERT GANSCHOW
Title: SENIOR MANAGER

Office Address: WIPFLI LLP
3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6642

Fax Number: (715) 832 - 2345

E-mail Address: rganschow@wipfli.com

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

Name: ROBERT MORROW
Title: CHAIRMAN

Office Address:
203 E. BIRCH STREET
P.O. BOX 589
ABBOTSFORD, WI 54405-0589

Telephone: (715) 223 - 3444

Fax Number: (715) 223 - 8891

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: WIPFLI LLP
3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6642

Fax Number: (715) 832 - 2345

E-mail Address: rganschow@wipfli.com

Date of most recent audit report: 2/2/2006

Period covered by most recent audit: JANUARY 1 TO DECEMBER 31, 2004

Names and titles of utility management including manager or superintendent:

Name: MR WILLIAM BEIL

Title: ADMINISTRATOR OF PUBLIC WORKS

Office Address:
203 E. BIRCH STREET
P.O. BOX 589
ABBOTSFORD, WI 54405-0589

Telephone: (715) 223 - 3444

Fax Number: (715) 223 - 8891

E-mail Address: abbych@charter.net

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

- MR TOM ARCHAMBO
 - MR MERLIN KILTY
 - MR ROBERT MORROW, CHAIRMAN
 - MR DENNIS WESTPHAL
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	711,866	621,461	1
Operating Expenses:			
Operation and Maintenance Expense (401)	232,904	206,460	2
Depreciation Expense (403)	121,123	119,420	3
Amortization Expense (404)	0	0	4
Taxes (408)	108,992	105,068	5
Total Operating Expenses	463,019	430,948	
Net Operating Income	248,847	190,513	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	248,847	190,513	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	7,195	4,838	9
Miscellaneous Nonoperating Income (421)	0	13,886	10
Total Other Income	7,195	18,724	
Total Income	256,042	209,237	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(13,400)	(13,400)	11
Other Income Deductions (426)	45,620	45,681	12
Total Miscellaneous Income Deductions	32,220	32,281	
Income Before Interest Charges	223,822	176,956	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	134,503	137,967	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	21,066	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	155,569	137,967	
Net Income	68,253	38,989	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,508,997	1,470,008	19
Balance Transferred from Income (433)	68,253	38,989	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	4,005	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	1,573,245	1,508,997	

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	711,866		711,866	1
Total (Acct. 400):	711,866	0	711,866	
Operation and Maintenance Expense (401):				
Derived	232,904		232,904	2
Total (Acct. 401):	232,904	0	232,904	
Depreciation Expense (403):				
Derived	121,123		121,123	3
Total (Acct. 403):	121,123	0	121,123	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	108,992		108,992	5
Total (Acct. 408):	108,992	0	108,992	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	248,847	0	248,847	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON BANK ACCOUNTS	7,195	0	7,195	10
Total (Acct. 419):	7,195	0	7,195	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		0	0	11

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NONE	0	0	0 12
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	7,195	0	7,195

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(13,400)	[REDACTED]	(13,400) 13
NONE	0	0	0 14
Total (Acct. 425):	(13,400)	0	(13,400)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	45,620	45,620 15
NONE	0	0	0 16
Total (Acct. 426):	0	45,620	45,620
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(13,400)	45,620	32,220

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	134,503	[REDACTED]	134,503 17
Total (Acct. 427):	134,503	0	134,503
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	21,066	[REDACTED]	21,066 20
Total (Acct. 430):	21,066	0	21,066
Other Interest Expense (431):			
Derived	0	[REDACTED]	0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	155,569	0	155,569
NET INCOME:	113,873	(45,620)	68,253
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	188,835	1,320,162	1,508,997 23
Total (Acct. 216):	188,835	1,320,162	1,508,997
Balance Transferred from Income (433):			
Derived	113,873	(45,620)	68,253 24
Total (Acct. 433):	113,873	(45,620)	68,253
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
ADJUSTMENTS POSTED AFTER PREPARATION OF PRIO	4,005	0	4,005 26
Total (Acct. 435)--Debit:	4,005	0	4,005
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	298,703	1,274,542	1,573,245

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	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	711,866	0	0	0	711,866	1
Less: interdepartmental sales	0	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	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	711,866	0	0	0	711,866	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,559,374	7,139,202	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,567,355	1,465,346	2
Net Utility Plant	5,992,019	5,673,856	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	272,646	265,743	7
Total Other Property and Investments	272,646	265,743	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	425,027	3,354	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	83,166	97,584	11
Other Accounts Receivable (143)	0	12,916	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	36,462	37,165	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	544,655	151,019	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	6,809,320	6,090,618	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	292,122	292,122	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	1,573,245	1,508,997	23
Total Proprietary Capital	1,865,367	1,801,119	
LONG-TERM DEBT			
Bonds (221)	2,619,518	2,722,384	24
Advances from Municipality (223)	1,199,777	1,204,768	25
Other long-Term Debt (224)	804,277	53,983	26
Total Long-Term Debt	4,623,572	3,981,135	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	45,061	22,852	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	33,475	32,403	32
Other Current and Accrued Liabilities (238)	14,039	11,903	33
Total Current and Accrued Liabilities	92,575	67,158	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	227,806	241,206	36
Total Deferred Credits	227,806	241,206	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	6,809,320	6,090,618	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	7,139,202	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	5,185,361	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,701,684	0	0	0	3
Utility Plant Purchased or Sold (391)	0	0	0	0	4
Utility Plant in Process of Reclassification (392)	0	0	0	0	5
Utility Plant Leased to Others (393)	0	0	0	0	6
Property Held for Future Use (394)	0	0	0	0	7
Construction Work in Progress (395)	672,329	0	0	0	8
Utility Plant Acquisition Adjustments (396)	0	0	0	0	9
Other Utility Plant Adjustments (397)	0	0	0	0	10
Total Utility Plant	7,559,374	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,138,757	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	428,598	0	0	0	12
Total Accumulated Provision	1,567,355	0	0	0	
Net Utility Plant	5,992,019	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,064,704				1,064,704	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	121,123				121,123	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,292				3,292	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
	0				0	13
	0				0	14
	0				0	15
Total credits	124,415	0	0	0	124,415	16
Debits during year						17
Book cost of plant retired	50,362				50,362	18
Cost of removal	0				0	19
Other debits (specify):						20
	0				0	21
	0				0	22
	0				0	23
	0				0	24
Total debits	50,362	0	0	0	50,362	25
Balance end of year (110.1)	1,138,757	0	0	0	1,138,757	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	400,642				400,642	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	45,620				45,620	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
	0				0	13
	0				0	14
	0				0	15
Total credits	45,620	0	0	0	45,620	16
Debits during year						17
Book cost of plant retired	17,664				17,664	18
Cost of removal	0				0	19
Other debits (specify):						20
	0				0	21
	0	0			0	22
	0				0	23
	0				0	24
Total debits	17,664	0	0	0	17,664	25
Balance end of year (110.1)	428,598	0	0	0	428,598	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	36,462	37,165	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	36,462	37,165	

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	292,122	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>292,122</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1988 WATER REVENUE BONDS	06/01/1988	06/01/2008	4.40%	111,618	1
1997 WATER REVENUE BONDS	10/29/1997	10/01/2037	4.88%	2,507,900	2
Total Bonds (Account 221):				2,619,518	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM GENERAL FUND	12/31/2001	12/31/2009	0.00%	1,199,777	1
Total for Account 223				1,199,777	
Other Long-Term Debt (224)					
\$760,000 PROMISSORY NOTE	11/07/2006	12/01/2007	4.25%	760,000	2
\$600,000 PROMISSORY NOTE	08/16/2000	09/10/2010	5.25%	44,277	3
Total for Account 224				804,277	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	108,992	2
Charged electric department expense	0	3
Charged sewer department expense	887	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	109,879	
Taxes paid during year:		
County, state and local taxes	102,900	6
Social Security taxes	6,521	7
PSC Remainder Assessment	458	8
Other (explain):		
NONE	0	9
Total payments and other debits	109,879	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1988 WATER REVENUE BONDS	658	6,988	7,242	404	1
1997 WATER REVENUE BONDS	30,875	122,721	123,450	30,146	2
Subtotal	31,533	129,709	130,692	30,550	
Advances from Municipality (223)					
\$610,000 ADVANCE FROM GENERAL FUND	0	21,066	21,066	0	3
Subtotal	0	21,066	21,066	0	
Other long-Term Debt (224)					
\$600,000 PROMISSORY NOTE	870	2,582	2,739	713	4
\$760,000 PROMISSORY NOTE		2,212	0	2,212	5
Subtotal	870	4,794	2,739	2,925	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	32,403	155,569	154,497	33,475	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE	0	2
Total (Acct. 124):	0	
Special Funds (125):		
DEPRECIATION FUND CASH	172,666	3
OPERATION AND MAINTENANCE CASH	8,549	4
SURPLUS FUND CASH	9,771	5
SPECIAL REDEMPTION FUND CASH	81,660	6
Total (Acct. 125):	272,646	
Notes Receivable (141):		
NONE	0	7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	83,166	8
Electric	0	9
Sewer (Regulated)	0	10
Other (specify):		
NONE	0	11
Total (Acct. 142):	83,166	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	12
Merchandising, jobbing and contract work	0	13
Other (specify):		
NONE	0	14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE	0	15
Total (Acct. 145):	0	
Prepayments (165):		
NONE	0	16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	0	18
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	0	19
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	227,806	20
NONE	0	21
Total (Acct. 253):	227,806	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	5,090,299	0	0	0	5,090,299	1
Materials and Supplies	36,813	0	0	0	36,813	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (110.1)	1,101,730	0	0	0	1,101,730	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	234,506	0	0	0	234,506	6
NONE	0	0	0	0	0	7
Average Net Rate Base	3,790,876	0	0	0	3,790,876	
Net Operating Income	248,847	0	0	0	248,847	8
Net Operating Income as a percent of						
Average Net Rate Base	6.56%	N/A	N/A	N/A	6.56%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.3	1
Electric	0	2
Gas	0	3
Sewer	0	4

**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	241,206	0	0	0	241,206	1
Add credits during year:						
NONE	0	0	0	0	0	2
Deduct charges:						
Miscellaneous Amortization (425)	13,400	0	0	0	13,400	3
Other (specify):						
NONE	0	0	0	0	0	4
Balance End of Year	227,806	0	0	0	227,806	

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

General footnotes

The General Fund chooses not to charge the utility interest on the advance.

Interest Accrued (Acct. 237) (Page F-17)

General footnotes

The interest on the \$610,000 Advance from the General Fund was related to a borrowing from the General Fund during the year. The advance was paid off during the year and isn't to be confused with the remaining balance outstanding.

Identification and Ownership (Page iv)

General footnotes

The audit report for the year-ended December 31, 2005 has not been finalized yet.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	707,289	615,699	1
Total Sales of Water	707,289	615,699	
Other Operating Revenues			
Forfeited Discounts (470)	1,071	565	2
Other Water Revenues (474)	3,506	5,197	3
Total Other Operating Revenues	4,577	5,762	
Total Operating Revenues	711,866	621,461	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	158,624	150,382	4
General Operating Expenses (680-690)	74,280	56,078	5
Total Operation and Maintenance Expenses	232,904	206,460	
Other Operating Expenses			
Depreciation Expense (403)	121,123	119,420	6
Amortization Expense (404)	0	0	7
Taxes (408)	108,992	105,068	8
Total Other Operating Expenses	230,115	224,488	
Total Operating Expenses	463,019	430,948	
NET OPERATING INCOME	248,847	190,513	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (either Account 461 or Account 464).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	1	19	95	1
Commercial	1	22	156	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	2	41	251	
Metered Sales to General Customers (461)				
Residential	727	29,843	181,079	4
Commercial	122	25,366	89,741	5
Industrial	19	39,500	179,874	6
Total Metered Sales to General Customers (461)	868	94,709	450,694	
Private Fire Protection Service (462)	26		7,740	7
Public Fire Protection Service (463)	1		225,156	8
Other Sales to Public Authorities (464)	23	4,714	23,448	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
Total Sales of Water	920	99,464	707,289	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	225,156	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	225,156	
Forfeited Discounts (470):		
Customer late payment charges	1,071	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	1,071	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,855	7
Other (specify):		
MISCELLANEOUS	111	8
HYDRANT CHARGES FOR BULK WATER SALES	540	9
Total Other Water Revenues (474)	3,506	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	65,618	55,446	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	39,657	36,366	3
Chemicals (630)	3,780	11,927	4
Supplies and Expenses (640)	18,855	14,456	5
Repairs of Water Plant (650)	26,560	30,716	6
Transportation Expenses (660)	4,154	1,471	7
Total Plant Operation and Maintenance Expenses	158,624	150,382	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	24,122	23,039	8
Office Supplies and Expenses (681)	3,504	2,058	9
Outside Services Employed (682)	22,409	14,331	10
Insurance Expense (684)	10,730	8,551	11
Employees Pensions and Benefits (686)	13,515	8,043	12
Regulatory Commission Expenses (688)	0	56	13
Miscellaneous General Expenses (689)	0	0	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	74,280	56,078	
Total Operation and Maintenance Expenses	232,904	206,460	

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		102,900	99,538	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		887	936	2
Net property tax equivalent		102,013	98,602	
Social Security		6,521	5,872	3
PSC Remainder Assessment		458	594	4
Other (specify): NONE		0	0	5
Total tax expense		108,992	105,068	

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			Clark	Marathon			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.223290	0.210682			3
County tax rate	mills		8.860600	5.991977			4
Local tax rate	mills		7.862040	8.026605			5
School tax rate	mills		9.788190	9.235410			6
Voc. school tax rate	mills		2.397660	2.262250			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		29.131780	25.726924			10
Less: state credit	mills		1.616780	1.586453			11
Net tax rate	mills		27.515000	24.140471			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.862040	8.026605			14
Combined School Tax Rate	mills		12.185850	11.497660			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		20.047890	19.524265			17
Total Tax Rate	mills		29.131780	25.726924			18
Ratio of Local and School Tax to Total	dec.		0.688179	0.758904			19
Total tax net of state credit	mills		27.515000	24.140471			20
Net Local and School Tax Rate	mills		18.935255	18.320300			21
Utility Plant, Jan. 1	\$	7,139,202	618,577	6,520,625			22
Materials & Supplies	\$	37,165	0	37,165			23
Subtotal	\$	7,176,367	618,577	6,557,790			24
Less: Plant Outside Limits	\$	433,294	432,299	995			25
Taxable Assets	\$	6,743,073	186,278	6,556,795			26
Assessment Ratio	dec.		0.786459	0.833531			27
Assessed Value	\$	5,611,792	146,500	5,465,292			28
Net Local & School Rate	mills		18.935255	18.320300			29
Tax Equiv. Computed for Current Year	\$	102,900	2,774	100,126			30
Tax Equivalent per 1994 PSC Report	\$	45,903					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	102,900					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	87,866	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	223,583	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	311,449	0	
PUMPING PLANT			
Land and Land Rights (320)	216	0	12
Structures and Improvements (321)	150,828	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	8,957	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	85,746	1,160	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	1,318	0	20
Total Pumping Plant	247,065	1,160	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	1,172,594	0	22
Water Treatment Equipment (332)	412,980	1,241	23
Total Water Treatment Plant	1,585,574	1,241	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	87,866	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	223,583	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	311,449	
PUMPING PLANT				
Land and Land Rights (320)	0	0	216	12
Structures and Improvements (321)	0	0	150,828	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	8,957	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	812	0	86,094	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	1,318	20
Total Pumping Plant	812	0	247,413	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	1,172,594	22
Water Treatment Equipment (332)	970	0	413,251	23
Total Water Treatment Plant	970	0	1,585,845	

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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	58,909	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	620,622	0	26
Transmission and Distribution Mains (343)	1,615,563	48,835	27
Fire Mains (344)	0	0	28
Services (345)	96,681	4,424	29
Meters (346)	119,172	3,004	30
Hydrants (348)	167,464	11,987	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	2,678,411	68,250	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	22,267	0	34
Office Furniture and Equipment (372)	16,997	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	13,051	0	37
Other General Equipment (379)	120,424	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	172,739	0	
Total utility plant in service directly assignable	4,995,238	70,651	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	4,995,238	70,651	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT				
Land and Land Rights (340)	0	0	58,909	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	620,622	26
Transmission and Distribution Mains (343)	41,068	134,767	1,758,097	27
Fire Mains (344)	0	0	0	28
Services (345)	3,534	18,261	115,832	29
Meters (346)	1,883	0	120,293	30
Hydrants (348)	2,095	16,806	194,162	31
Other Transmission and Distribution Plant (349)	0	0	0	32
Total Transmission and Distribution Plant	48,580	169,834	2,867,915	
GENERAL PLANT				
Land and Land Rights (370)	0	0	0	33
Structures and Improvements (371)	0	0	22,267	34
Office Furniture and Equipment (372)	0	0	16,997	35
Computer Equipment (372.1)	0	0	0	36
Transportation Equipment (373)	0	0	13,051	37
Other General Equipment (379)	0	0	120,424	38
Other Tangible Property (390)	0	0	0	39
Total General Plant	0	0	172,739	
Total utility plant in service directly assignable	50,362	169,834	5,185,361	
Common Utility Plant Allocated to Water Department	0	0	0	40
Total utility plant in service	50,362	169,834	5,185,361	

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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	28,191	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	28,191	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	98,573	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	10,272	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	20,411	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	129,256	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	791,644	0	22
Water Treatment Equipment (332)	0	0	23
Total Water Treatment Plant	791,644	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	0	0	0	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	28,191	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
Total Source of Supply Plant	0	0	28,191	
PUMPING PLANT				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	98,573	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	10,272	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	20,411	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
Total Pumping Plant	0	0	129,256	
WATER TREATMENT PLANT				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	791,644	22
Water Treatment Equipment (332)	0	0	0	23
Total Water Treatment Plant	0	0	791,644	

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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	26
Transmission and Distribution Mains (343)	566,712	0	27
Fire Mains (344)	0	0	28
Services (345)	80,456	0	29
Meters (346)	0	0	30
Hydrants (348)	27,600	0	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	674,768	0	
GENERAL PLANT			
Land and Land Rights (370)	0	0	33
Structures and Improvements (371)	25,539	0	34
Office Furniture and Equipment (372)	0	0	35
Computer Equipment (372.1)	0	0	36
Transportation Equipment (373)	0	0	37
Other General Equipment (379)	69,950	0	38
Other Tangible Property (390)	0	0	39
Total General Plant	95,489	0	
Total utility plant in service directly assignable	1,719,348	0	
Common Utility Plant Allocated to Water Department	0	0	40
Total utility plant in service	1,719,348	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	0 24
Structures and Improvements (341)	0	0	0 25
Distribution Reservoirs and Standpipes (342)	0	0	0 26
Transmission and Distribution Mains (343)	14,429	0	552,283 27
Fire Mains (344)	0	0	0 28
Services (345)	2,892	0	77,564 29
Meters (346)	0	0	0 30
Hydrants (348)	343	0	27,257 31
Other Transmission and Distribution Plant (349)	0	0	0 32
Total Transmission and Distribution Plant	17,664	0	657,104
GENERAL PLANT			
Land and Land Rights (370)	0	0	0 33
Structures and Improvements (371)	0	0	25,539 34
Office Furniture and Equipment (372)	0	0	0 35
Computer Equipment (372.1)	0	0	0 36
Transportation Equipment (373)	0	0	0 37
Other General Equipment (379)	0	0	69,950 38
Other Tangible Property (390)	0	0	0 39
Total General Plant	0	0	95,489
Total utility plant in service directly assignable	17,664	0	1,701,684
Common Utility Plant Allocated to Water Department	0	0	0 40
Total utility plant in service	17,664	0	1,701,684

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January	0	0	7,715	7,715	1
February	0	0	7,199	7,199	2
March	0	0	7,766	7,766	3
April	0	0	7,822	7,822	4
May	0	0	8,847	8,847	5
June	0	0	9,394	9,394	6
July	0	0	9,831	9,831	7
August	0	0	9,339	9,339	8
September	0	0	8,587	8,587	9
October	0	0	8,590	8,590	10
November	0	0	7,584	7,584	11
December	0	0	7,399	7,399	12
Total annual pumpage	0	0	100,073	100,073	
Less: Water sold				99,464	13
Volume pumped but not sold				609	14
Volume sold as a percent of volume pumped				99%	15
Volume used for water production, water quality and system maintenance				15	16
Volume related to equipment/system malfunction				50	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				65	19
Volume pumped but unaccounted for				544	20
Percent of water lost				1%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				461	24
Date of maximum: 7/13/2006					25
Cause of maximum:					26
Watermain break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				140	27
Date of minimum: 2/19/2006					28
Total KWH used for pumping for the year				381,166	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #01	BG 273	50	24	14,620	Yes	1
WELL #02	BG 274	80	15	19,319	Yes	2
WELL #03	BG 275	42	10	22,735	Yes	3
WELL #04	BG 276	80	6	17,578	Yes	4
WELL #05	BG 277	60	12	29,710	Yes	5
WELL #06	BG 278	92	10	17,453	Yes	6
WELL #07	BG 279	73	10	11,448	Yes	7
WELL #09	BG 281	71	14	12,018	Yes	8
WELL #08	BG280	98	10	18,422	Yes	9
WELL #11	FJ571	38	18	24,170	Yes	10
WELL #12	GC 559	38	12	23,814	Yes	11
WELL #10	GS 751	44	24	49,490	Yes	12
WELL #14	SX 462	36	10	31,382	Yes	13

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	#10	#11	1
Location	303 S. 1ST ST.	4962 CEMETARY AVE.	4962 CEMETARY AVE.	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1973	1970	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	185	250	35	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	RED JACKET	9 10
Year Installed	1973	1988	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	15	5	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#12	#14	#2	14
Location	4962 CEMETARY AVE	4962 CEMETARY AVENUE	110 W. BUTTERNUT ST.	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE	RED JACKET	LAYNE	18
Year Installed	1992	2006	1936	19
Type	SUBMERSIBLE	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	35	40	230	21
Pump Motor or Standby Engine Mfr	RED JACKET	RED JACKET	GENERAL ELECTRIC	22 23
Year Installed	2005	2006	1936	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	5	2	15	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	#3	#4	#5	1
Location	610 E. SPRUCE ST.	412 W. BUTTERNUT ST.	101 W. ELM ST.	2
Purpose	P	P	P	3
Destination	R	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1998	1948	1958	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	22	20	325	8
Pump Motor or Standby Engine Mfr	RED JACKET	RED JACKET	GENERAL ELECTRIC	9 10
Year Installed	1941	1999	1958	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	5	5	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#6	#7	#8	14
Location	510 W. HEMLOCK ST.	300 N. 2ND AVE.	520 W. HEMLOCK ST.	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1976	1979	1976	19
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	20
Actual Capacity (gpm)	20	20	20	21
Pump Motor or Standby Engine Mfr	RED JACKET	RED JACKET	RED JACKET	22 23
Year Installed	2000	1999	1999	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	2	2	2	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#9			1
Location	501 W. PINE ST.			2
Purpose	P			3
Destination	T			4
Pump Manufacturer	LAYNE			5
Year Installed	1979			6
Type	SUBMERSIBLE			7
Actual Capacity (gpm)	20			8
Pump Motor or Standby Engine Mfr	RED JACKET			10
Year Installed	2000			11
Type	ELECTRIC			12
Horsepower	2			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	3
Year constructed	1905	1997	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	97	155	6
Total capacity in gallons (actual)	188,000	400,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	NONE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	310.0000	12
Is a corrosion control chemical used (yes, no)?	N	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	860	0	0	0	860	1
M	D	3.000	184	0	0	0	184	2
M	D	4.000	3,640	0	0	0	3,640	3
M	D	6.000	61,029	36	36	0	61,029	4
P	D	6.000	0	120	0	0	120	5
M	D	8.000	33,401	910	2,870	0	31,441	6
P	D	8.000	0	2,260	0	0	2,260	7
M	D	10.000	65	0	0	0	65	8
M	D	12.000	21,966	0	0	0	21,966	9
M	D	16.000	198	0	0	0	198	10
Total Within Municipality			121,343	3,326	2,906	0	121,763	
M	D	12.000	4,000	0	0	0	4,000	11
Total Outside of Municipality			4,000	0	0	0	4,000	
Total Utility			125,343	3,326	2,906	0	125,763	

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	752	0	0	0	752	4	1
M	1.000	84	19	19	0	84	27	2
M	1.250	3	0	0	0	3	3	3
M	1.500	4	0	0	0	4	0	4
M	2.000	18	1	1	0	18	1	5
M	3.000	3	0	0	0	3	0	6
M	4.000	5	0	0	0	5	0	7
M	6.000	11	0	0	0	11	0	8
Total Utility		880	20	20	0	880	35	

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)	
0.750	823	0	18	(1)	804	0	1
1.000	26	1	0	0	27	0	2
1.250	1	0	0	0	1	0	3
1.500	6	0	0	0	6	0	4
2.000	12	1	0	0	13	2	5
3.000	5	1	0	0	6	5	6
4.000	2	0	0	(1)	1	0	7
Total:	875	3	18	(2)	858	7	

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)	
0.750	688	87	8	11	0	10	804	1
1.000	2	16	2	5	0	2	27	2
1.250	0	1	0	0	0	0	1	3
1.500	0	3	1	2	0	0	6	4
2.000	0	7	3	2	0	1	13	5
3.000	0	3	2	1	0	0	6	6
4.000	0	0	0	1	0	0	1	7
Total:	690	117	16	22	0	13	858	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	5	0	0	0	5	1
Within Municipality	152	6	1	0	157	2
Total Fire Hydrants	157	6	1	0	162	
Flushing Hydrants						
	10	0	0	0	10	3
Total Flushing Hydrants	10	0	0	0	10	

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:	167
Number of distribution system valves end of year:	371
Number of distribution valves operated during year:	100

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

A/C #630 - Last year the utility used more chemicals due to construction and flushing the system. In addition, the cost of the product was much higher last year.

A/C #640 - The increase is due mainly to better classification of expenses in the current year's report.

A/C #660 - The increase is due mainly to better classification of expenses in the current year's report.

A/C #682 - The large increase is due to a payable in the current year's balance for accounting services provided before year-end. There was no such payable in last year's balance.

A/C #686 - The large increase this year is due to the premiums being much higher than last year.

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

If Adjustments for any account are nonzero, please explain.

The adjustments to accounts #343, #345, and #348 are related to the projects reclassified from construction work in progress during 2006.

Water Mains (Page W-17)

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

The new main additions were financed with available resources and the proceeds of a promissory note.

Water Services (Page W-18)

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

The additions were financed with available resources of the utility and from the proceeds of a promissory note.

Meters (Page W-19)

Explain all reported adjustments.

The adjustments were necessary to bring the PSC report into agreement with the physical count of the utility.

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

It is the utility's intention to test and or replace meters within the 10 year and 20 year timeframe.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

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

Yes.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

The utility will be reminded of the requirement that each system valve needs to be operated in a two-year period.
