



3013 (02-02-05)

ANNUAL REPORT

OF

Name: WATERTOWN WATER DEPARTMENT

Principal Office: 800 HOFFMAN DRIVE
P.O. BOX 477
WATERTOWN, WI 53094-0004

For the Year Ended: DECEMBER 31, 2006

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WATERTOWN WATER DEPARTMENT

Utility Address: 800 HOFFMAN DRIVE
P.O. BOX 477
WATERTOWN, WI 53094-0004

When was utility organized? 9/1/1895

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR. PAUL LANGE

Title: SUPERINTENDENT

Office Address: WATERTOWN WATER COMMISSION
800 HOFFMAN DRIVE
P.O. BOX 477
WATERTOWN, WI 50394-0004

Telephone: (920) 262 - 4085 EXT

Fax Number: (920) 262 - 4077

E-mail Address:

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

Name: JODI DOBSON

Title: MANAGER

Office Address: VIRCHOW KRAUSE AND COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2469

Fax Number: (608) 249 - 8532

E-mail Address: jdonson@virchowkrause.com

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

Name: MR. JOHN DAVID

Title: MAYOR

Office Address:
800 HOFFMAN DRIVE
P.O. BOX 477
WATERTOWN, WI 53094-0004

Telephone: (920) 262 - 4009

Fax Number: (920) 262 - 4016

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: VIRCHOW KRAUSE AND COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2387

Fax Number: (608) 249 - 8532

E-mail Address: vhellenbrand@virchowkrause.com

Date of most recent audit report: 12/31/2006

Period covered by most recent audit: 2006

Names and titles of utility management including manager or superintendent:

Name: MR PAUL LANGE

Title: SUPERINTENDENT

Office Address: WATERTOWN WATER COMMISSION
800 HOFFMAN DRIVE
P.O. BOX 477
WATERTOWN, WI 53094-0004

Telephone: (920) 262 - 4085 EXT

Fax Number: (920) 262 - 4077

E-mail Address:

Name of utility commission/committee: WATERTOWN CITY COUNCIL

Names of members of utility commission/committee:

- MR RON KRUGER
- MS JOHN MEYERS
- MR FRED SMITH
- MS AUGIE TIETZ
- MR BOB WETZEL
- MR GERALD YENSER
- MR STEVE ZGONC
- MR KENNETH ZINDARS

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: () - EXT

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)	3,389,085	3,401,332	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,308,682	1,391,045	2
Depreciation Expense (403)	512,268	565,682	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	472,676	478,164	5
Total Operating Expenses	2,293,626	2,434,891	
Net Operating Income	1,095,459	966,441	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,095,459	966,441	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	91,803	64,594	10
Miscellaneous Nonoperating Income (421)	180,699	532,645	11
Total Other Income	272,502	597,239	
Total Income	1,367,961	1,563,680	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(27,152)	(27,152)	12
Other Income Deductions (426)	153,984	107,829	13
Total Miscellaneous Income Deductions	126,832	80,677	
Income Before Interest Charges	1,241,129	1,483,003	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	321,005	366,253	14
Amortization of Debt Discount and Expense (428)	24,073	18,691	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	345,078	384,944	
Net Income	896,051	1,098,059	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	15,719,804	14,621,745	20
Balance Transferred from Income (433)	896,051	1,098,059	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	16,615,855	15,719,804	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	3,389,085		3,389,085	1
Total (Acct. 400):	3,389,085	0	3,389,085	
Operation and Maintenance Expense (401-402):				
Derived	1,308,682		1,308,682	2
Total (Acct. 401-402):	1,308,682	0	1,308,682	
Depreciation Expense (403):				
Derived	512,268		512,268	3
Total (Acct. 403):	512,268	0	512,268	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	472,676		472,676	5
Total (Acct. 408):	472,676	0	472,676	
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:	1,095,459	0	1,095,459	

OTHER INCOME

Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST AND DIVIDEND INCOME	91,803	0	91,803 11
Total (Acct. 419):	91,803	0	91,803
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
CONTRIBUTIONS FOR CONSTRUCTION	0	180,699	180,699 13
Total (Acct. 421):	0	180,699	180,699
TOTAL OTHER INCOME:	91,803	180,699	272,502
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(27,152)		(27,152) 14
NONE	0	0	0 15
Total (Acct. 425):	(27,152)	0	(27,152)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		153,984	153,984 16
NONE	0	0	0 17
Total (Acct. 426):	0	153,984	153,984
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(27,152)	153,984	126,832
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	321,005		321,005 18
Total (Acct. 427):	321,005	0	321,005
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	24,073		24,073 19
Total (Acct. 428):	24,073	0	24,073
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 21
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	345,078	0	345,078
NET INCOME:	869,336	26,715	896,051
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	9,075,312	6,644,492	15,719,804 24
Total (Acct. 216):	9,075,312	6,644,492	15,719,804
Balance Transferred from Income (433):			
Derived	869,336	26,715	896,051 25
Total (Acct. 433):	869,336	26,715	896,051
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	9,944,648	6,671,207	16,615,855

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	3,389,085	0	0	0	3,389,085	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	3,389,085	0	0	0	3,389,085	

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	507,497		507,497	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	9,508		9,508	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	517,005	0	517,005	

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	11	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	31,828,741	31,073,797	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,616,843	6,032,278	2
Net Utility Plant	25,211,898	25,041,519	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	25,211,898	25,041,519	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	750	750	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	750	750	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	1,372,287	1,382,677	9
Total Other Property and Investments	1,373,037	1,383,427	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	904,078	756,164	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	340,868	326,303	15
Other Accounts Receivable (143)	1,738	20,099	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	119,028	108,238	18
Materials and Supplies (151-163)	92,085	81,579	19
Prepayments (165)	29,967	30,942	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,487,764	1,323,325	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	190,471	217,689	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	190,471	217,689	
Total Assets and Other Debits	28,263,170	27,965,960	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,736,420	2,736,420	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	16,615,855	15,719,804	28
Total Proprietary Capital	19,352,275	18,456,224	
LONG-TERM DEBT			
Bonds (221-222)	7,861,362	8,421,863	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	7,861,362	8,421,863	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	20,313	12,352	33
Payables to Municipality (233)	1,547	17,910	34
Customer Deposits (235)			35
Taxes Accrued (236)	445,846	451,730	36
Interest Accrued (237)	55,628	64,321	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	50,553	35,636	41
Total Current and Accrued Liabilities	573,887	581,949	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	14,067	17,193	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	461,579	488,731	44
Total Deferred Credits	475,646	505,924	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	28,263,170	27,965,960	

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	31,073,797	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	21,435,185	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	10,337,463	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)	56,093				9
Total Utility Plant	31,828,741	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	5,738,409	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	878,434	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	6,616,843	0	0	0	
Net Utility Plant	25,211,898	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	5,285,807				5,285,807	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	512,268				512,268	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	23,022				23,022	6
Accruals charged other						7
accounts (specify):						8
Miscellaneous adjustment	1,240				1,240	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	536,530	0	0	0	536,530	16
Debits during year						17
Book cost of plant retired	74,375				74,375	18
Cost of removal	9,553				9,553	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	83,928	0	0	0	83,928	25
Balance end of year (111.1)	5,738,409	0	0	0	5,738,409	26

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	745,232				745,232	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	153,984				153,984	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	153,984	0	0	0	153,984	16
Debits during year						17
Book cost of plant retired	20,778				20,778	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	20,778	0	0	0	20,778	25
Balance end of year (111.1)	878,438	0	0	0	878,438	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
LAND	750			750	2
Total Nonutility Property (121)	750	0	0	750	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	750	0	0	750	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	92,085	81,579	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
Total Materials and Supplies	92,085	81,579	

**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)				
02 REVENUE BONDS	7,988	428	127,786	1
05 REVENUE BONDS	4,790	428	21,555	2
96 REVENUE BONDS	5,300	428	0	3
LOSS ON 2005 REFUNDING	9,140	428	41,130	4
Total			190,471	
Unamortized premium on debt (251)				
2005 REVENUE BONDS	3,126	428	14,067	5
Total			14,067	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,736,420	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,736,420</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1996 REVENUE BONDS	07/01/1996	11/01/2011	5.00%	0	1
2002 REVENUE BONDS	12/15/2002	11/01/2022	3.70%	6,245,000	2
2003 WRS PAYOFF - STFL	12/15/2003	05/15/2023	5.25%	76,362	3
2005 REVENUE BOND	04/01/2005	05/01/2011	3.45%	1,540,000	4
Total Bonds (Account 221):				7,861,362	
Total Reacquired Bonds (Account 222)				0	5

Net amount of bonds outstanding December 31: 7,861,362

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	451,730	1
Accruals:		
Charged water department expense	472,676	2
Charged electric department expense		3
Charged sewer department expense	6,573	4
Other (explain):		
NONE		5
Total Accruals and other credits	479,249	
Taxes paid during year:		
County, state and local taxes	451,730	6
Social Security taxes	30,636	7
PSC Remainder Assessment	2,767	8
Other (explain):		
NONE		9
Total payments and other debits	485,133	
Balance end of year	445,846	

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)					
1996 REVENUE BONDS	2,341	4,682	7,023	0	1
2002 REVENUE BONDS	44,244	260,357	261,614	42,987	2
2003 WRS PAYOFF -STFL	3,194	4,015	4,035	3,174	3
2005 BONDS	14,542	51,951	57,026	9,467	4
Subtotal	64,321	321,005	329,698	55,628	
Advances from Municipality (223)					
NONE	0			0	5
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	64,321	321,005	329,698	55,628	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
RESERVE ACCOUNT	806,010	5
REDEMPTION ACCOUNT	436,546	6
DEPRECIATION ACCOUNT	129,731	7
Total (Acct. 128):	1,372,287	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	338,053	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
ACCOUNTS RECEIVABLE WATER PENALTY	2,815	14
Total (Acct. 142):	340,868	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		

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 Accounts Receivable (143):		
OTHER ACCOUNTS RECEIVABLE FOR DEVELOPMENT INSPECTIONS	1,738	17
Total (Acct. 143):	1,738	
Receivables from Municipality (145):		
DELINQUENTS ON TAX ROLL	119,028	18
Total (Acct. 145):	119,028	
Prepayments (165):		
PREPAID INSURANCE	29,967	19
Total (Acct. 165):	29,967	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
PAYABLE TO SEWER FOR JMA OVERBILLING	1,547	25
Total (Acct. 233):	1,547	
Other Deferred Credits (253):		
Regulatory Liability	461,579	26
NONE		27
Total (Acct. 253):	461,579	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	22,545,362	0	0	0	22,545,362	1
Materials and Supplies	86,832	0	0	0	86,832	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	5,512,108	0	0	0	5,512,108	4
Customer Advances for Construction					0	5
Regulatory Liability	475,155	0	0	0	475,155	6
NONE					0	7
Average Net Rate Base	16,644,931	0	0	0	16,644,931	
Net Operating Income	1,095,459	0	0	0	1,095,459	8
Net Operating Income as a percent of						
Average Net Rate Base	6.58%	N/A	N/A	N/A	6.58%	

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	488,731	0	0	0	488,731	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	27,152	0	0	0	27,152	3
Other (specify):						
NONE					0	4
Balance End of Year	461,579	0	0	0	461,579	

FINANCIAL SECTION FOOTNOTES

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

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

143 Done

145 Done

223 Done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	3,280,928	3,278,107	1
Total Sales of Water	3,280,928	3,278,107	
Other Operating Revenues			
Forfeited Discounts (470)	19,325	17,901	2
Miscellaneous Service Revenues (471)	1,541	2,295	3
Rents from Water Property (472)	62,922	82,746	4
Interdepartmental Rents (473)	0	20,283	5
Other Water Revenues (474)	24,369	0	6
Total Other Operating Revenues	108,157	123,225	
Total Operating Revenues	3,389,085	3,401,332	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	7,728	48,236	7
Pumping Expenses (620-633)	319,320	320,111	8
Water Treatment Expenses (640-652)	147,756	131,695	9
Transmission and Distribution Expenses (660-678)	314,981	388,947	10
Customer Accounts Expenses (901-905)	71,435	79,888	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	447,462	422,168	13
Total Operation and Maintenance Expenses	1,308,682	1,391,045	
Other Operating Expenses			
Depreciation Expense (403)	512,268	565,682	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	472,676	478,164	16
Total Other Operating Expenses	984,944	1,043,846	
Total Operating Expenses	2,293,626	2,434,891	
NET OPERATING INCOME	1,095,459	966,441	

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	11	135	480	1
Commercial	17	2,564	9,126	2
Industrial				3
Total Unmetered Sales to General Customers (460)	28	2,699	9,606	
Metered Sales to General Customers (461)				
Residential	7,341	375,370	1,550,254	4
Commercial	813	184,145	574,551	5
Industrial	62	110,878	283,806	6
Total Metered Sales to General Customers (461)	8,216	670,393	2,408,611	
Private Fire Protection Service (462)	1		26,646	7
Public Fire Protection Service (463)	8,241		764,429	8
Other Sales to Public Authorities (464)	42	24,444	71,636	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	16,528	697,536	3,280,928	

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)	764,429	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	764,429	
Forfeited Discounts (470):		
Customer late payment charges	19,325	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	19,325	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUES	1,541	7
Total Miscellaneous Service Revenues (471)	1,541	
Rents from Water Property (472):		
MISCELLANEOUS RENTS FROM WATER PROPERTY	62,922	8
Total Rents from Water Property (472)	62,922	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	17,477	10
Other (specify):		
MISCELLANEOUS	6,892	11
Total Other Water Revenues (474)	24,369	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)	269	0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)	6,286	34,792	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	3,845	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	0	8,341	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	1,173	1,258	13
Total Source of Supply Expenses	7,728	48,236	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)	9,215	10,233	16
Fuel or Power Purchased for Pumping (623)	243,733	256,430	17
Pumping Labor and Expenses (624)		0	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	55,791	47,369	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	0	0	23
Maintenance of Power Production Equipment (632)	3,972	296	24
Maintenance of Pumping Equipment (633)	6,609	5,783	25
Total Pumping Expenses	319,320	320,111	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0	0	26
Chemicals (641)	32,432	28,082	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	101,643	84,441	28
Miscellaneous Expenses (643)	2,175	3,141	29
Rents (644)	0	0	30
Maintenance Supervision and Engineering (650)	0	0	31
Maintenance of Structures and Improvements (651)	0	0	32
Maintenance of Water Treatment Equipment (652)	11,506	16,031	33
Total Water Treatment Expenses	147,756	131,695	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	0	0	34
Storage Facilities Expenses (661)	0	0	35
Transmission and Distribution Lines Expenses (662)	10,532	19,729	36
Meter Expenses (663)	28,174	23,429	37
Customer Installations Expenses (664)	0	0	38
Miscellaneous Expenses (665)	75,334	64,743	39
Rents (666)	0	0	40
Maintenance Supervision and Engineering (670)	0	0	41
Maintenance of Structures and Improvements (671)	0	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	75,942	107,137	43
Maintenance of Transmission and Distribution Mains (673)	64,055	110,033	44
Maintenance of Fire Mains (674)	0	0	45
Maintenance of Services (675)	55,064	41,306	46
Maintenance of Meters (676)	0	0	47
Maintenance of Hydrants (677)	5,880	22,570	48
Maintenance of Miscellaneous Plant (678)	0	0	49
Total Transmission and Distribution Expenses	314,981	388,947	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	50
Meter Reading Labor (902)	21,789	19,473	51
Customer Records and Collection Expenses (903)	49,646	60,415	52
Uncollectible Accounts (904)	0	0	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	0	0	54
Total Customer Accounts Expenses	71,435	79,888	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	81,126	57,583	56
Office Supplies and Expenses (921)	38,599	36,290	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	56,008	39,789	59
Property Insurance (924)	29,160	27,006	60
Injuries and Damages (925)	19,254	22,185	61
Employee Pensions and Benefits (926)	159,304	165,433	62
Regulatory Commission Expenses (928)	0	0	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	19,462	24,079	65
Rents (931)	0	0	66
Maintenance of General Plant (932)	44,549	49,803	67
Total Administrative and General Expenses	447,462	422,168	
Total Operation and Maintenance Expenses	1,308,682	1,391,045	

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		445,948	451,730	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,573	7,088	2
Net property tax equivalent		439,375	444,642	
Social Security		30,534	30,278	3
PSC Remainder Assessment		2,767	3,244	4
Other (specify): NONE			0	5
Total tax expense		472,676	478,164	

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			Dodge	Jefferson			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.214810	0.213500			3
County tax rate	mills		6.327110	4.533820			4
Local tax rate	mills		8.052800	8.004870			5
School tax rate	mills		9.069970	9.014440			6
Voc. school tax rate	mills		1.482860	1.473790			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		25.147550	23.240420			10
Less: state credit	mills		1.471110	1.359130			11
Net tax rate	mills		23.676440	21.881290			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.052800	8.004870			14
Combined School Tax Rate	mills		10.552830	10.488230			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		18.605630	18.493100			17
Total Tax Rate	mills		25.147550	23.240420			18
Ratio of Local and School Tax to Total	dec.		0.739859	0.795730			19
Total tax net of state credit	mills		23.676440	21.881290			20
Net Local and School Tax Rate	mills		17.517217	17.411599			21
Utility Plant, Jan. 1	\$	31,073,797	10,254,353	20,819,444			22
Materials & Supplies	\$	81,579	26,921	54,658			23
Subtotal	\$	31,155,376	10,281,274	20,874,102			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	31,155,376	10,281,274	20,874,102			26
Assessment Ratio	dec.		0.817500	0.821888			27
Assessed Value	\$	25,561,115	8,404,941	17,156,174			28
Net Local & School Rate	mills		17.517217	17.411599			29
Tax Equiv. Computed for Current Year	\$	445,948	147,231	298,716			30
Tax Equivalent per 1994 PSC Report	\$	250,521					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	445,948					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	134,157		4
Structures and Improvements (311)	265,859		5
Collecting and Impounding Reservoirs (312)	68,054		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	495,223		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	242,746		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,206,039	0	
PUMPING PLANT			
Land and Land Rights (320)	20,678		12
Structures and Improvements (321)	624,107		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	41,879		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,345,986		17
Diesel Pumping Equipment (326)	2,212		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	19,999		20
Total Pumping Plant	2,054,861	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	16,442		21
Structures and Improvements (331)	4,494,172		22
Water Treatment Equipment (332)	2,556,137		23
Total Water Treatment Plant	7,066,751	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			134,157	4
Structures and Improvements (311)		(253,279)	12,580	5
Collecting and Impounding Reservoirs (312)			68,054	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		(39,422)	455,801	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			242,746	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	(292,701)	913,338	
PUMPING PLANT				
Land and Land Rights (320)			20,678	12
Structures and Improvements (321)		(211,091)	413,016	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			41,879	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(519,828)	826,158	17
Diesel Pumping Equipment (326)			2,212	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			19,999	20
Total Pumping Plant	0	(730,919)	1,323,942	
WATER TREATMENT PLANT				
Land and Land Rights (330)			16,442	21
Structures and Improvements (331)		(1,116,469)	3,377,703	22
Water Treatment Equipment (332)		(762,092)	1,794,045	23
Total Water Treatment Plant	0	(1,878,561)	5,188,190	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	29,763		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,196,571		26
Transmission and Distribution Mains (343)	7,353,588	432,987	27
Fire Mains (344)	0		28
Services (345)	1,088,095	154,807	29
Meters (346)	918,656	58,228	30
Hydrants (348)	1,211,555	68,051	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	11,798,228	714,073	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	575,339		34
Office Furniture and Equipment (391)	51,270		35
Computer Equipment (391.1)	110,941	2,099	36
Transportation Equipment (392)	162,351		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	137,105		39
Laboratory Equipment (395)	15,426		40
Power Operated Equipment (396)	45,409	48,680	41
Communication Equipment (397)	88,092		42
SCADA Equipment (397.1)	334,579		43
Miscellaneous Equipment (398)	9,149		44
Other Tangible Property (399)	0		45
Total General Plant	1,529,661	50,779	
Total utility plant in service directly assignable	23,655,540	764,852	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	23,655,540	764,852	

**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)			29,763 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		66,420	1,262,991 26
Transmission and Distribution Mains (343)	4,118	(75,071)	7,707,386 27
Fire Mains (344)			0 28
Services (345)	11,826		1,231,076 29
Meters (346)	53,779		923,105 30
Hydrants (348)	4,652		1,274,954 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	74,375	(8,651)	12,429,275
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			575,339 34
Office Furniture and Equipment (391)			51,270 35
Computer Equipment (391.1)			113,040 36
Transportation Equipment (392)			162,351 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			137,105 39
Laboratory Equipment (395)			15,426 40
Power Operated Equipment (396)			94,089 41
Communication Equipment (397)			88,092 42
SCADA Equipment (397.1)			334,579 43
Miscellaneous Equipment (398)			9,149 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	1,580,440
Total utility plant in service directly assignable	74,375	(2,910,832)	21,435,185
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	74,375	(2,910,832)	21,435,185

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	228,080		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	228,080	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	24,949		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	37,422		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	62,371	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	86,189		22
Water Treatment Equipment (332)	63,927		23
Total Water Treatment Plant	150,116	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			0	4
Structures and Improvements (311)		253,279	253,279	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)		39,422	267,502	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	292,701	520,781	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		105,351	130,300	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		355,922	393,344	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	461,273	523,644	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)		1,116,469	1,202,658	22
Water Treatment Equipment (332)		762,092	826,019	23
Total Water Treatment Plant	0	1,878,561	2,028,677	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	5,173,901	61,617	27
Fire Mains (344)	0		28
Services (345)	1,315,970	16,241	29
Meters (346)	0		30
Hydrants (348)	432,730	6,383	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,922,601	84,241	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	7,363,168	84,241	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,363,168	84,241	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		203,226	203,226 26
Transmission and Distribution Mains (343)	2,982	75,071	5,307,607 27
Fire Mains (344)			0 28
Services (345)	16,331		1,315,880 29
Meters (346)			0 30
Hydrants (348)	1,465		437,648 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	20,778	278,297	7,264,361
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	20,778	2,910,832	10,337,463
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	20,778	2,910,832	10,337,463

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	29,723	2.50%	3,481	1
Collecting and Impounding Reservoirs (312)	40,412	1.67%	1,137	2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	208,385	2.94%	13,980	4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	110,274	1.77%	4,295	6
Other Water Source Plant (317)	0	0.00%		7
Total Source of Supply Plant	388,794		22,893	
PUMPING PLANT				
Structures and Improvements (321)	188,523	2.43%	12,601	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	41,879	4.42%		10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	554,293	4.42%	48,004	12
Diesel Pumping Equipment (326)	1,336	4.29%	95	13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	19,998	4.29%		15
Total Pumping Plant	806,029		60,700	
WATER TREATMENT PLANT				
Structures and Improvements (331)	828,944	2.50%	98,398	16
Water Treatment Equipment (332)	754,967	3.24%	70,473	17
Total Water Treatment Plant	1,583,911		168,871	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		18
Distribution Reservoirs and Standpipes (342)	382,086	1.86%	22,874	19
Transmission and Distribution Mains (343)	734,471	1.00%	75,305	20
Fire Mains (344)	0	0.00%		21
Services (345)	100,447	2.90%	33,628	22
Meters (346)	351,732	5.00%	46,044	23
Hydrants (348)	122,321	2.10%	26,108	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					33,204	1
312					41,549	2
313					0	3
314					222,365	4
315					0	5
316					114,569	6
317					0	7
	0	0	0	0	411,687	
321					201,124	8
322					0	9
323					41,879	10
324					0	11
325					602,297	12
326					1,431	13
327					0	14
328					19,998	15
	0	0	0	0	866,729	
331					927,342	16
332					825,440	17
	0	0	0	0	1,752,782	
341					0	18
342					404,960	19
343	4,118	3,055		1,652	804,255	20
344					0	21
345	11,826	917			121,332	22
346	53,779				343,997	23
348	4,652	5,581			138,196	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0	0.00%		25
Total Transmission and Distribution Plant	<u>1,691,057</u>		<u>203,959</u>	
GENERAL PLANT				
Structures and Improvements (390)	78,605	2.27%	13,060	26
Office Furniture and Equipment (391)	28,006	5.88%	3,015	27
Computer Equipment (391.1)	102,824	25.00%	10,216	28
Transportation Equipment (392)	162,351	10.56%		29
Stores Equipment (393)	0	0.00%		30
Tools, Shop and Garage Equipment (394)	89,264	5.88%	8,062	31
Laboratory Equipment (395)	8,945	5.88%	907	32
Power Operated Equipment (396)	37,765	6.07%	4,236	33
Communication Equipment (397)	111,264	9.09%		34
SCADA Equipment (397.1)	193,912	9.09%	38,421	35
Miscellaneous Equipment (398)	3,080	5.88%	538	36
Other Tangible Property (399)	0	0.00%		37
Total General Plant	<u>816,016</u>		<u>78,455</u>	
Total accum. prov. directly assignable	<u>5,285,807</u>		<u>534,878</u>	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	<u><u>5,285,807</u></u>		<u><u>534,878</u></u>	

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
	<u>74,375</u>	<u>9,553</u>	<u>0</u>	<u>1,652</u>	<u>1,812,740</u>
390					91,665 26
391					31,021 27
391.1					113,040 28
392					162,351 29
393					0 30
394					97,326 31
395					9,852 32
396					42,001 33
397					111,264 34
397.1					232,333 35
398					3,618 36
399					0 37
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>894,471</u>
	<u>74,375</u>	<u>9,553</u>	<u>0</u>	<u>1,652</u>	<u>5,738,409</u>
					0 38
	<u>74,375</u>	<u>9,553</u>	<u>0</u>	<u>1,652</u>	<u>5,738,409</u>

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	2.50%	3,166	1
Collecting and Impounding Reservoirs (312)	0	1.67%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	10,807	2.94%	7,281	4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	0	1.77%		6
Other Water Source Plant (317)	0	0.00%		7
Total Source of Supply Plant	10,807		10,447	
PUMPING PLANT				
Structures and Improvements (321)	833	2.43%	1,886	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	0	4.42%		10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	2,275	4.42%	9,520	12
Diesel Pumping Equipment (326)	0	4.29%		13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	0	4.29%		15
Total Pumping Plant	3,108		11,406	
WATER TREATMENT PLANT				
Structures and Improvements (331)	4,427	2.50%	16,111	16
Water Treatment Equipment (332)	2,819	3.24%	14,417	17
Total Water Treatment Plant	7,246		30,528	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		18
Distribution Reservoirs and Standpipes (342)	0	1.86%	1,890	19
Transmission and Distribution Mains (343)	537,038	1.00%	52,408	20
Fire Mains (344)	0	0.00%		21
Services (345)	145,085	2.90%	38,162	22
Meters (346)	0	5.00%		23
Hydrants (348)	41,948	2.10%	9,139	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					3,166	1
312					0	2
313					0	3
314					18,088	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	21,254	
321					2,719	8
322					0	9
323					0	10
324					0	11
325					11,795	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	14,514	
331					20,538	16
332					17,236	17
	0	0	0	0	37,774	
341					0	18
342					1,890	19
343	2,982				586,464	20
344					0	21
345	16,331				166,916	22
346					0	23
348	1,465				49,622	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0	0.00%	25
Total Transmission and Distribution Plant	724,071		101,599
GENERAL PLANT			
Structures and Improvements (390)	0	2.70%	26
Office Furniture and Equipment (391)	0	5.88%	27
Computer Equipment (391.1)	0	25.00%	28
Transportation Equipment (392)	0	10.56%	29
Stores Equipment (393)	0	0.00%	30
Tools, Shop and Garage Equipment (394)	0	5.88%	31
Laboratory Equipment (395)	0	5.88%	32
Power Operated Equipment (396)	0	6.07%	33
Communication Equipment (397)	0	9.09%	34
SCADA Equipment (397.1)	0	9.09%	35
Miscellaneous Equipment (398)	0	5.88%	36
Other Tangible Property (399)	0	0.00%	37
Total General Plant	0		0
Total accum. prov. directly assignable	745,232		153,980
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	745,232		153,980

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	20,778	0	0	0	804,892
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
	20,778	0	0	0	878,434
					0 38
	20,778	0	0	0	878,434

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			66,772	66,772	1
February			62,763	62,763	2
March			67,198	67,198	3
April			71,340	71,340	4
May			69,976	69,976	5
June			72,789	72,789	6
July			78,639	78,639	7
August			81,179	81,179	8
September			79,231	79,231	9
October			68,818	68,818	10
November			67,030	67,030	11
December			65,667	65,667	12
Total annual pumpage	0	0	851,402	851,402	
Less: Water sold				697,536	13
Volume pumped but not sold				153,866	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				44,911	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				2,016	18
Total volume not sold but accounted for				46,927	19
Volume pumped but unaccounted for				106,939	20
Percent of water lost				13%	21
If more than 15%, indicate causes:					22
xx					
If more than 15%, state what action has been taken to reduce water loss:					23
xx					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,718	24
Date of maximum: 9/26/2006					25
Cause of maximum:					26
Hydrant flushing.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,529	27
Date of minimum: 4/30/2006					28
Total KWH used for pumping for the year				2,135,531	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)	
806 S FIRST ST	1	1,145	10	864	Yes	1
HOSPITAL DR	10	840	20	1,936	Yes	2
WATER ST	3	745	10	864	Yes	3
WESTERN AVE	4	725	16	1,814	Yes	4
806 S FIRST ST	5	712	16	2,808	Yes	5
LAFAYETTE ST	6	703	18	2,229	Yes	6
WEST ST	7	710	18	1,771	Yes	7
HOSPITAL DR	8	795	18	1,771	Yes	8
WATER TOWER COURT	9	890	20	1,648	Yes	9

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	3	1
Location	806 S FIRST ST	137 HOSPITAL DR	597 S WATER ST	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AMERICAN	AMERICAN TURBINE	5
Year Installed	1990	2001	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	1,000	600	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1986	2001	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	125	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	6	14
Location	407 WESTERN AVE	806 S FIRST ST	404 MONROE ST	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1990	1990	1997	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,400	2,000	1,500	21
Pump Motor or Standby Engine Mfr	US	US	US	22 23
Year Installed	1995	1994	1997	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	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	7	8	9	1
Location	870 WEST ST	137 HOSPITAL DR	WATER TOWER COURT	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AMERICAN	AMERICAN	5
Year Installed	1984	1997	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,075	1,300	1,200	8
Pump Motor or Standby Engine Mfr	LAYNE	US	US	9 10
Year Installed	1984	1997	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT #1	HIGH LIFT #1 FIRST	HIGH LIFT #2	14
Location	137 HOSPITAL DR	806 S. FIRST STREET	137 HOSPITAL DR	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	PEERLESS	GOULD	PEERLESS	18
Year Installed	1996	1978	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,500	1,500	1,500	21
Pump Motor or Standby Engine Mfr	US	MARATHON	US	22 23
Year Installed	1996	1978	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	100	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	HIGH LIFT #2 FIRST	HIGH LIFT #3	HIGH LIFT #3 FIRST	1
Location	806 S. FIRST STREET	137 HOSPITAL DRIVE	806 S. FIRST STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULD	PEERLESS	CRANE DEMING	5
Year Installed	1978	2002	1992	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,500	1,500	1,500	8
Pump Motor or Standby Engine Mfr	MARATHON	US	G.E.	9 10
Year Installed	1978	2002	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	60	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT #4	LOW LIFT #1	LOW LIFT #2	14
Location	806 S. FIRST STREET	806 S. FIRST STREET	806 S. FIRST STREET	15
Purpose	B	B	B	16
Destination	D	T	T	17
Pump Manufacturer	FAIRBANKS	LAYNE	LAYNE	18
Year Installed	1952	1993	1998	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,500	1,200	1,200	21
Pump Motor or Standby Engine Mfr	FAIRBANKS	US	US	22 23
Year Installed	1952	1993	1998	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	25	25	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	LOW LIFT #3	WTP HIGH LIFT PUMP	WTP HIGH LIFT PUMP 2	1
Location	806 S. FIRST STREET	WEST ST	WEST ST	2
Purpose	B	B	B	3
Destination	T	D	D	4
Pump Manufacturer	LAYNE	AMERICAN	AMERICAN	5
Year Installed	1998	2001	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	1,300	1,300	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1998	2001	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	60	60	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 23
Year Installed				24
Type				25
Horsepower				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	2TH ST. BOOSTER STATION	HOSPITAL DRIVE	O CONNELL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	2003	1996	1951	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	37	80	143	6
Total capacity in gallons (actual)	500,000	300,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.1000	3.6000	8.1000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	RAW	TREATMENT	WEST ST	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1966	1952	1985	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	15	15	98	6
Total capacity in gallons (actual)	360,000	324,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.1000	8.1000	3.6000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WESTERN		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1966		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	123		6
Total capacity in gallons (actual)	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.6000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	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	20	0	0	0	20	1
M	D	4.000	29,279	0	3,550	0	25,729	2
M	D	6.000	320,034	3,580	0	0	323,614	3
M	D	8.000	158,851	1,205	0	0	160,056	4
M	S	8.000	3,097	0	0	0	3,097	5
M	D	10.000	34,794	0	0	0	34,794	6
M	S	10.000	3,273	0	0	0	3,273	7
M	D	12.000	13,082	0	0	0	13,082	8
M	S	12.000	3,043	0	0	0	3,043	9
M	T	12.000	41,354	0	0	0	41,354	10
M	T	14.000	1,090	0	0	0	1,090	11
M	S	16.000	70	0	0	0	70	12
M	T	16.000	7,883	0	0	0	7,883	13
M	S	18.000	85	0	0	0	85	14
Total Within Municipality			615,955	4,785	3,550	0	617,190	
Total Utility			615,955	4,785	3,550	0	617,190	

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)	
L	0.625	1,237	75	79	0	1,233		1
M	0.750	2,887	33	33	0	2,887		2
M	1.000	2,743	31	4	0	2,770		3
M	1.250	9	0	0	0	9		4
M	1.500	334	0	0	0	334		5
L	1.500	13	0	0	0	13		6
L	2.000	9	0	0	0	9		7
M	2.000	125	0	0	0	125		8
M	4.000	43	0	1	0	42		9
M	6.000	40	1	0	0	41		10
M	8.000	7	0	0	0	7		11
M	10.000	2	0	0	0	2		12
Total Utility		7,449	140	117	0	7,472	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	7,004	800	909	0	6,895	925	1
0.750	1,220	210	26	0	1,404	25	2
1.000	248	16	25	0	239	24	3
1.500	141	0	3	4	142	31	4
2.000	89	0	4	6	91	22	5
3.000	32	0	1	(1)	30	2	6
4.000	14	0	2	0	12	9	7
6.000	7	0	0	0	7	6	8
Total:	8,755	1,026	970	9	8,820	1,044	

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	6,191	374	10	13	0	307	6,895	1
0.750	1,167	141	8	2	0	86	1,404	2
1.000	11	151	10	8	0	59	239	3
1.500	0	86	11	7	0	38	142	4
2.000	0	52	16	7	0	16	91	5
3.000	0	19	2	6	0	3	30	6
4.000	0	4	3	1	0	4	12	7
6.000	0	3	2	1	0	1	7	8
Total:	7,369	830	62	45	0	514	8,820	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	1,159	23	18	159	1,323	2
Total Fire Hydrants	1,159	23	18	159	1,323	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year: 2,419
 Number of distribution system valves end of year: 1,350
 Number of distribution valves operated during year: 1,350

WATER OPERATING SECTION FOOTNOTES

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

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

DONE

Water Operation & Maintenance Expenses (Page W-05)

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

- 611 - Labor was more functionalized in the current year.
 - 642 - Increase in pump repairs and increased water treatment costs.
 - 672 - Maintenance contract for water tanks.
 - 673 - Includes GPS work.
 - 677 - More work with capital projects in the current year.
 - 903 - Uncollectible accounts increase.
 - 923 - Includes GIS update.
-

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.

If Adjustments for any account are nonzero, please explain.

- 311 Adjustments relate to the reclassification of assets to be financed by impact fees.
 - 314 Adjustments relate to the reclassification of assets to be financed by impact fees.
 - 321 Adjustments relate to the reclassification of assets to be financed by impact fees.
 - 325 Adjustments relate to the reclassification of assets to be financed by impact fees.
 - 331 Adjustments relate to the reclassification of assets to be financed by impact fees.
 - 332 Adjustments relate to the reclassification of assets to be financed by impact fees.
 - 343 Adjustments relate to the reclassification of assets to be financed by impact fees.
 - 342 Adjustments relate to the reclassification of assets to be financed by impact fees.
-

WATER OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

311 Adjustments relate to the reclassification of assets to be financed by impact fees.

314 Adjustments relate to the reclassification of assets to be financed by impact fees.

321 Adjustments relate to the reclassification of assets to be financed by impact fees.

325 Adjustments relate to the reclassification of assets to be financed by impact fees.

331 Adjustments relate to the reclassification of assets to be financed by impact fees.

332 Adjustments relate to the reclassification of assets to be financed by impact fees.

342 Adjustments relate to the reclassification of assets to be financed by impact fees.

343 Adjustments relate to the reclassification of assets to be financed by impact fees.

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

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

311 - This relates to a reclassification of assets to contributed without moving the accumulated depreciation.

If Adjustments for any account are nonzero, please explain.

343 - This relates to depreciation on a project treated as completed construction not classified at 12/31/05.

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.

Current year additions were financed by the utility and developers.

Water Services (Page W-22)

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

Current year additions were financed by utility and developers.

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

Per utility records all services are in use.

Meters (Page W-23)

Explain all reported adjustments.

Adjustments reported in 2006 relate to correcting historical records and updating records each year.

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.

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-24)

Explain all reported Adjustments.

In the past some replacements were shown only as removals.
