



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF HORICON - WATER UTILITY

Principal Office: 404 EAST LAKE STREET
HORICON, WI 53032

For the Year Ended: DECEMBER 31, 2006

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

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

TABLE OF CONTENTS

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

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF HORICON - WATER UTILITY

Utility Address: 404 EAST LAKE STREET
HORICON, WI 53032

When was utility organized? 1/1/1912

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID J PASEWALD

Title: CITY CLERK - TREASURER

Office Address:

404 E. LAKE STREET
HORICON, WI 53032

Telephone: (920) 485 - 3500

Fax Number: (920) 485 - 3503

E-mail Address: clerkhoricon@charterinternet.net

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

Name: JORDAN ZIRBEL

Title: ACCOUNTANT

Office Address: VIRCHOW KRAUSE

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 240 - 2673

Fax Number: (608) 249 - 8532

E-mail Address: jzirbel@virchowkrause.com

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

Name: CARL FAUSETT

Title: CHAIRMAN, PUBLIC WORKS COMMITTEE

Office Address:

404 E. LAKE STREET
HORICON, WI 53032

Telephone: (920) 485 - 3500

Fax Number: (920) 485 - 3503

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: DAVE MAGNUSSEN

Title: UTILITY SUPERVISOR

Office Address:
404 E. LAKE STREET
HORICON, WI 53032

Telephone: (920) 485 - 3544

Fax Number: (920) 485 - 3503

E-mail Address: hwwtp@powerweb.net

Name of utility commission/committee: Public Works and Development Committee

Names of members of utility commission/committee:

JERRY BILLINGTON
CARL FAUSETT, CHAIRMAN
JOHN FORSTER

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:

Midwest Contract Operations, Inc. no longer provides water operating services to the department.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	636,207	638,170	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	259,154	258,402	2
Depreciation Expense (403)	96,999	91,483	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	78,520	79,015	5
Total Operating Expenses	434,673	428,900	
Net Operating Income	201,534	209,270	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	201,534	209,270	
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)	25,674	18,159	10
Miscellaneous Nonoperating Income (421)	30,000	0	11
Total Other Income	55,674	18,159	
Total Income	257,208	227,429	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,093)	(5,093)	12
Other Income Deductions (426)	7,200	7,204	13
Total Miscellaneous Income Deductions	2,107	2,111	
Income Before Interest Charges	255,101	225,318	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	54,047	56,352	14
Amortization of Debt Discount and Expense (428)	3,324	3,324	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	11,905	13,461	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	69,276	73,137	
Net Income	185,825	152,181	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,973,209	1,821,028	20
Balance Transferred from Income (433)	185,825	152,181	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)	2,159,034	1,973,209	

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	636,207		636,207	1
Total (Acct. 400):	636,207	0	636,207	
Operation and Maintenance Expense (401-402):				
Derived	259,154		259,154	2
Total (Acct. 401-402):	259,154	0	259,154	
Depreciation Expense (403):				
Derived	96,999		96,999	3
Total (Acct. 403):	96,999	0	96,999	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	78,520		78,520	5
Total (Acct. 408):	78,520	0	78,520	
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:	201,534	0	201,534	
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):			
INVESTMENT INCOME	25,674	0	25,674 11
Total (Acct. 419):	25,674	0	25,674
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
SETTLEMENT AGREEMENT	30,000	0	30,000 13
Total (Acct. 421):	30,000	0	30,000
TOTAL OTHER INCOME:	55,674	0	55,674
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(5,093)		(5,093) 14
NONE	0	0	0 15
Total (Acct. 425):	(5,093)	0	(5,093)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		7,200	7,200 16
NONE	0	0	0 17
Total (Acct. 426):	0	7,200	7,200
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,093)	7,200	2,107
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	54,047		54,047 18
Total (Acct. 427):	54,047	0	54,047
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT ISSUANCE COSTS	3,324		3,324 19
Total (Acct. 428):	3,324	0	3,324
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	11,905		11,905 21
Total (Acct. 430):	11,905	0	11,905

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:	69,276	0	69,276
NET INCOME:	193,025	(7,200)	185,825
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,646,102	327,107	1,973,209 24
Total (Acct. 216):	1,646,102	327,107	1,973,209
Balance Transferred from Income (433):			
Derived	193,025	(7,200)	185,825 25
Total (Acct. 433):	193,025	(7,200)	185,825
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):	1,839,127	319,907	2,159,034

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					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	636,207	0	0	0	636,207	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	636,207	0	0	0	636,207	

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	99,163		99,163	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	99,163	0	99,163	

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	2.5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,509,675	4,316,474	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,069,398	964,599	2
Net Utility Plant	3,440,277	3,351,875	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	500	500	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	500	500	
Investment in Municipality (123)	0	0	5
Other Investments (124)	9,752	18,413	6
Special Funds (125)	241,948	309,218	7
Total Other Property and Investments	252,200	328,131	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	14,102	81,194	8
Temporary Cash Investments (132)	415,317	220,380	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	134,464	137,864	11
Other Accounts Receivable (143)	519	6,884	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	8,555	63,904	14
Materials and Supplies (150)	15,937	15,647	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	588,894	525,873	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	24,117	27,441	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	34,169	962	20
Total Deferred Debits	58,286	28,403	
Total Assets and Other Debits	4,339,657	4,234,282	

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)	532,624	532,624	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,159,034	1,973,209	23
Total Proprietary Capital	2,691,658	2,505,833	
LONG-TERM DEBT			
Bonds (221)	1,050,000	1,105,000	24
Advances from Municipality (223)	217,923	250,018	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,267,923	1,355,018	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	15,184	107,293	28
Payables to Municipality (233)	102,329	70,433	29
Customer Deposits (235)	11,467	11,000	30
Taxes Accrued (236)	144,822	72,720	31
Interest Accrued (237)	13,048	13,666	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	286,850	275,112	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	93,226	98,319	36
Total Deferred Credits	93,226	98,319	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	4,339,657	4,234,282	

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	4,316,474	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)	4,054,371	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	455,304	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)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	4,509,675	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)	939,575	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	129,823	0	0	0	13
Total Accumulated Provision	1,069,398	0	0	0	
Net Utility Plant	3,440,277	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)	841,976				841,976	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	96,999				96,999	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,280				5,280	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	102,279	0	0	0	102,279	16
Debits during year						17
Book cost of plant retired	4,680				4,680	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	4,680	0	0	0	4,680	25
Balance end of year (110.1)	939,575	0	0	0	939,575	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)	122,623				122,623	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	7,200				7,200	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	7,200	0	0	0	7,200	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	129,823	0	0	0	129,823	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
Land owned by utility	500			500	2
Total Nonutility Property (121)	500	0	0	500	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	500	0	0	500	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	15,937	15,647	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	15,937	15,647	

**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)				
2002 WATER REVENUE BONDS	3,324	428	24,117	1
Total			<u>24,117</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	532,624	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>532,624</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)	
2002 WATER REVENUE BONDS	02/01/2002	10/01/2021	4.83%	1,050,000	1
Total Bonds (Account 221):				1,050,000	

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)					
2002 ADVANCE	07/01/2002	12/01/2012	5.00%	217,923	1
Total for Account 223				217,923	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	72,720	1
Accruals:		
Charged water department expense	78,520	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>78,520</u>	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	5,904	7
PSC Remainder Assessment	514	8
Other (explain):		
NONE		9
Total payments and other debits	<u>6,418</u>	
Balance end of year	<u><u>144,822</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
2002 WATER REVENUE BONDS	13,666	54,047	54,665	13,048	2
Subtotal	13,666	54,047	54,665	13,048	
Advances from Municipality (223)					
2002 ADVANCE	0	11,905	11,905	0	3
Subtotal	0	11,905	11,905	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	13,666	65,952	66,570	13,048	

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):		
SPECIAL ASSESSMENTS	9,752	2
Total (Acct. 124):	9,752	
Special Funds (125):		
REDEMPTION ACCOUNT	55,201	3
WATER TOWER LEASE DEPOSIT	11,467	4
RESERVE ACCOUNT	115,311	5
DEPRECIATION ACCOUNT	59,969	6
Total (Acct. 125):	241,948	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	134,464	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	134,464	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	519	14
Total (Acct. 143):	519	
Receivables from Municipality (145):		
SPECIAL ASSESSMENTS	4,882	15
VARIOUS OPERATING ITEMS FROM MUNICIPALITY	3,673	16
Total (Acct. 145):	8,555	
Prepayments (165):		
NONE		17
Total (Acct. 165):	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)	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Other Deferred Debits (183):		
PRELIMINARY SURVEY AND INVESTIGATION	34,169	19
Total (Acct. 183):	34,169	
Payables to Municipality (233):		
PAYABLE TO MUNICIPALITY FOR WAGES AND BENEFITS	43,992	20
VARIOUS OPERATING ITEMS TO WASTEWATER	58,337	21
Total (Acct. 233):	102,329	
Other Deferred Credits (253):		
Regulatory Liability	86,577	22
COMPENSATED ABSENCES	6,649	23
Total (Acct. 253):	93,226	

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)	3,957,770	0	0	0	3,957,770	1
Materials and Supplies	15,792	0	0	0	15,792	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	890,775	0	0	0	890,775	4
Customer Advances for Construction					0	5
Regulatory Liability	89,123	0	0	0	89,123	6
NONE					0	7
Average Net Rate Base	2,993,664	0	0	0	2,993,664	
Net Operating Income	201,534	0	0	0	201,534	8
Net Operating Income as a percent of						
Average Net Rate Base	6.73%	N/A	N/A	N/A	6.73%	

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	91,670	0	0	0	91,670	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,093	0	0	0	5,093	3
Other (specify):						
NONE					0	4
Balance End of Year	86,577	0	0	0	86,577	

FINANCIAL SECTION FOOTNOTES

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

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

N/A

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

233- Amount represents wages and benefits owed to the city as well as customer billings collected on behalf of the sewer utility.

145- done

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Horicon Water Department
Allenton, Wisconsin

We have compiled the accompanying Annual Report to the Public Service Commission of the Horicon Water Department, an enterprise fund of the City of Horicon as of December 31, 2006 and for the 12 months then ended, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Madison, Wisconsin
March 9, 2007

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	576,901	583,393	1
Total Sales of Water	576,901	583,393	
Other Operating Revenues			
Forfeited Discounts (470)	2,843	1,909	2
Miscellaneous Service Revenues (471)	1,273	4,735	3
Rents from Water Property (472)	49,669	43,175	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,521	4,958	6
Total Other Operating Revenues	59,306	54,777	
Total Operating Revenues	636,207	638,170	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	106	182	7
Pumping Expenses (620-625)	39,263	44,037	8
Water Treatment Expenses (630-635)	16,809	13,883	9
Transmission and Distribution Expenses (640-655)	68,643	65,360	10
Customer Accounts Expenses (901-904)	25,286	24,312	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	109,047	110,628	13
Total Operation and Maintenance Expenses	259,154	258,402	
Other Operating Expenses			
Depreciation Expense (403)	96,999	91,483	14
Amortization Expense (404-407)		0	15
Taxes (408)	78,520	79,015	16
Total Other Operating Expenses	175,519	170,498	
Total Operating Expenses	434,673	428,900	
NET OPERATING INCOME	201,534	209,270	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,280	61,485	221,896	4
Commercial	130	17,270	48,834	5
Industrial	27	73,423	107,620	6
Total Metered Sales to General Customers (461)	1,437	152,178	378,350	
Private Fire Protection Service (462)	7		11,052	7
Public Fire Protection Service (463)	2		176,752	8
Other Sales to Public Authorities (464)	18	3,557	10,747	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,464	155,735	576,901	

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)	176,752	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)	176,752	
Forfeited Discounts (470):		
Customer late payment charges	2,843	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,843	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS SERVICE REVENUE	1,273	7
Total Miscellaneous Service Revenues (471)	1,273	
Rents from Water Property (472):		
WATER TOWER LEASE	49,669	8
Total Rents from Water Property (472)	49,669	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,521	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	5,521	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	106	182	4
Total Source of Supply Expenses	106	182	
PUMPING EXPENSES			
Operation Labor (620)	7,536	7,703	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	26,918	32,188	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	4,809	4,146	9
Total Pumping Expenses	39,263	44,037	
WATER TREATMENT EXPENSES			
Operation Labor (630)	2,454	1,886	10
Chemicals (631)	10,465	9,530	11
Operation Supplies and Expenses (632)	1,896	1,234	12
Maintenance of Water Treatment Plant (635)	1,994	1,233	13
Total Water Treatment Expenses	16,809	13,883	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	17,987	16,354	14
Operation Supplies and Expenses (641)	42	37	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,003	308	16
Maintenance of Mains (651)	21,796	27,229	17
Maintenance of Services (652)	10,309	7,030	18
Maintenance of Meters (653)	8,468	3,597	19
Maintenance of Hydrants (654)	7,530	9,919	20
Maintenance of Other Plant (655)	508	886	21
Total Transmission and Distribution Expenses	68,643	65,360	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,253	1,985	22
Accounting and Collecting Labor (902)	22,210	21,559	23
Supplies and Expenses (903)	823	768	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	25,286	24,312	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	24,993	23,525	27
Office Supplies and Expenses (921)	2,547	2,095	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	10,470	15,814	30
Property Insurance (924)	4,405	4,823	31
Injuries and Damages (925)	2,252	2,627	32
Employee Pensions and Benefits (926)	54,081	52,449	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	5,043	5,654	35
Transportation Expenses (933)	4,570	3,023	36
Maintenance of General Plant (935)	686	618	37
Total Administrative and General Expenses	109,047	110,628	
Total Operation and Maintenance Expenses	259,154	258,402	

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		72,102	72,720	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,636	1,607	2
Net property tax equivalent		70,466	71,113	
Social Security		7,540	7,326	3
PSC Remainder Assessment		514	576	4
Other (specify): NONE			0	5
Total tax expense		78,520	79,015	

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				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.208448				3
County tax rate	mills		6.223367				4
Local tax rate	mills		9.604848				5
School tax rate	mills		9.689727				6
Voc. school tax rate	mills		1.625658				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.352048				10
Less: state credit	mills		1.522623				11
Net tax rate	mills		25.829425				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.604848				14
Combined School Tax Rate	mills		11.315385				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.920233				17
Total Tax Rate	mills		27.352048				18
Ratio of Local and School Tax to Total	dec.		0.764851				19
Total tax net of state credit	mills		25.829425				20
Net Local and School Tax Rate	mills		19.755654				21
Utility Plant, Jan. 1	\$	4,316,474	4,316,474				22
Materials & Supplies	\$	15,647	15,647				23
Subtotal	\$	4,332,121	4,332,121				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,332,121	4,332,121				26
Assessment Ratio	dec.		0.842470				27
Assessed Value	\$	3,649,682	3,649,682				28
Net Local & School Rate	mills		19.755654				29
Tax Equiv. Computed for Current Year	\$	72,102	72,102				30
Tax Equivalent per 1994 PSC Report	\$	44,843					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	72,102					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,600		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	2,800		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	90,146		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	95,546	0	
PUMPING PLANT			
Land and Land Rights (320)	1,800		12
Structures and Improvements (321)	281,963		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	251,654		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	28,789		20
Total Pumping Plant	564,206	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	8,323	15,738	23
Total Water Treatment Plant	8,323	15,738	

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)			2,600 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			2,800 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			90,146 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	95,546
PUMPING PLANT			
Land and Land Rights (320)			1,800 12
Structures and Improvements (321)			281,963 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			251,654 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			28,789 20
Total Pumping Plant	0	0	564,206
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			24,061 23
Total Water Treatment Plant	0	0	24,061

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,950		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	743,412		26
Transmission and Distribution Mains (343)	1,574,072	122,751	27
Fire Mains (344)	0		28
Services (345)	269,170	2,972	29
Meters (346)	196,632	29,560	30
Hydrants (348)	195,031	15,455	31
Other Transmission and Distribution Plant (349)	1,049		32
Total Transmission and Distribution Plant	2,981,316	170,738	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	2,480		35
Computer Equipment (391.1)	18,808		36
Transportation Equipment (392)	37,632		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	16,739		39
Laboratory Equipment (395)	2,263		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	8,280		42
SCADA Equipment (397.1)	116,353	3,980	43
Miscellaneous Equipment (398)	9,224	7,425	44
Other Tangible Property (399)	0		45
Total General Plant	211,779	11,405	
Total utility plant in service directly assignable	3,861,170	197,881	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,861,170	197,881	

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)			1,950 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			743,412 26
Transmission and Distribution Mains (343)			1,696,823 27
Fire Mains (344)			0 28
Services (345)	60		272,082 29
Meters (346)	4,620		221,572 30
Hydrants (348)			210,486 31
Other Transmission and Distribution Plant (349)			1,049 32
Total Transmission and Distribution Plant	4,680	0	3,147,374
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			2,480 35
Computer Equipment (391.1)			18,808 36
Transportation Equipment (392)			37,632 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			16,739 39
Laboratory Equipment (395)			2,263 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			8,280 42
SCADA Equipment (397.1)			120,333 43
Miscellaneous Equipment (398)			16,649 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	223,184
Total utility plant in service directly assignable	4,680	0	4,054,371
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	4,680	0	4,054,371

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	354,769		27
Fire Mains (344)	0		28
Services (345)	54,352		29
Meters (346)	0		30
Hydrants (348)	46,183		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	455,304	0	
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	455,304	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	455,304	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 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			354,769 27
Fire Mains (344)			0 28
Services (345)			54,352 29
Meters (346)			0 30
Hydrants (348)			46,183 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	455,304
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	0	0	455,304
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	455,304

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			14,355	14,355	1
February			13,572	13,572	2
March			14,859	14,859	3
April			14,626	14,626	4
May			15,458	15,458	5
June			15,441	15,441	6
July			13,612	13,612	7
August			14,573	14,573	8
September			12,733	12,733	9
October			13,922	13,922	10
November			12,095	12,095	11
December			12,196	12,196	12
Total annual pumpage	0	0	167,442	167,442	
Less: Water sold				155,735	13
Volume pumped but not sold				11,707	14
Volume sold as a percent of volume pumped				93%	15
Volume used for water production, water quality and system maintenance					16
Volume related to equipment/system malfunction				1,955	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				1,955	19
Volume pumped but unaccounted for				9,752	20
Percent of water lost				6%	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.)				724	24
Date of maximum: 7/17/2006					25
Cause of maximum:					26
Marsh Days					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				168	27
Date of minimum: 7/6/2006					28
Total KWH used for pumping for the year				325,480	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)	
MILL STREET	#1	582	8	360,000	Yes	1
MILL STREET	#2	582	8	360,000	Yes	2
BARSTOW STREET	#3	725	12	720,000	Yes	3
CLINTON STREET	#4	786	21	1,440,000	Yes	4

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	BARSTOW STREET #3	CLINTON STREET #4	MILL STREET #1	1
Location	BARSTOW STREET	CLINTON STREET	MILL STREET	2
Purpose	P	P	P	3
Destination	R	D	R	4
Pump Manufacturer	LAYNE NW	AMERICAN TURBINE	LAYNE	5
Year Installed	1946	2004	1941	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	550	1,400	300	8
Pump Motor or Standby Engine Mfr	G.E.	G.E.	G.E.	9 10
Year Installed	1946	2004	1941	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	200	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	MILL STREET #2			14
Location	MILL STREET			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	LAYNE NW			18
Year Installed	1941			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	300			21
Pump Motor or Standby Engine Mfr	G.E.			22 23
Year Installed	2004			24
Type	ELECTRIC			25
Horsepower	10			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	CLINTON STREET	MILL STREET	TOWER HILL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1975	1912	2003	4
Primary material (earthen, steel, concrete, other)	STEEL	OTHER	STEEL	5
Elevation difference in feet (See Headnote 3.)	150	0	186	6
Total capacity in gallons (actual)	200,000	103,700	400,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000			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	176	0	0	0	176	1
M	D	4.000	12,401	0	0	0	12,401	2
M	D	6.000	53,540	0	0	0	53,540	3
P	D	8.000	37,330	1,737	0	0	39,067	4
P	D	10.000	14,287	0	0	0	14,287	5
M	D	12.000	11,072	0	0	0	11,072	6
Total Within Municipality			128,806	1,737	0	0	130,543	
Total Utility			128,806	1,737	0	0	130,543	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,079	0	0	0	1,079	19	1
M	1.000	333	1	1	0	333	41	2
M	1.250	10	0	0	0	10	1	3
M	1.500	23	0	0	0	23	2	4
M	2.000	34	0	0	0	34	5	5
M	4.000	10	0	0	0	10	1	6
M	6.000	8	0	0	0	8	1	7
M	8.000	13	0	0	0	13	7	8
Total Utility		1,510	1	1	0	1,510	77	

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	1,439	202	132		1,509	142	1
0.750	0	0	0	0	0	0	2
1.000	42	4	0	0	46	4	3
1.250	0	0	0	0	0	0	4
1.500	30	0	0	0	30	11	5
2.000	20	0	0	0	20	2	6
3.000	4	0	0	0	4	1	7
4.000	5	0	0	0	5	1	8
6.000	2	0	0	0	2	2	9
8.000	2	0	0	0	2	1	10
10.000	1	0	0	0	1	0	11
Total:	1,545	206	132	0	1,619	164	

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	1,272	77	8	4	0	148	1,509	1
0.750					0	0	0	2
1.000	4	22	6	3	0	11	46	3
1.250	0	0	0	0	0	0	0	4
1.500	1	18	2	3	0	6	30	5
2.000	0	13	4	3	0	0	20	6
3.000	0	0	2	2	0	0	4	7
4.000	0	0	3	2	0	0	5	8
6.000	0	0	2	0	0	0	2	9
8.000	0	0	0	0	2	0	2	10
10.000	0	0	0	0	1	0	1	11
Total:	1,277	130	27	17	3	165	1,619	

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	254	4			258	2
Total Fire Hydrants	254	4	0	0	258	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	248
Number of distribution system valves end of year:	174
Number of distribution valves operated during year:	137

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

474- Amount represents return on meters charged to wastewater utility

Water Operation & Maintenance Expenses (Page W-05)

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

923- Legal and engineering fees for negotiation of cell phone antenna in 2005

Pumping and Purchased Water Statistics (Page W-12)

If Water Sold equals Total Annual Pumpage, please explain 0 utility-use or unaccounted-for water.

Volume used for water production, water quality and system maintenance is already included in the Volume related to equipment/system malfunction

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.

Additions financed by the utility

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
