



3014 (02-02-05)

ANNUAL REPORT

OF

Name: BERLIN MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 108 N CAPRON
P.O. BOX 272
BERLIN, WI 54923-0272

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: BERLIN MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 108 N CAPRON
P.O. BOX 272
BERLIN, WI 54923-0272

When was utility organized? 1/1/1896

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS PEGGY LABUDA

Title: CLERK

Office Address:

108 N CAPRON
P.O. BOX 272
BERLIN, WI 54923-0272

Telephone: (920) 361 - 5404

Fax Number: (920) 361 - 5454

E-mail Address: peggyl@dotnet.com

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

Name: CHARLES N KRUEGER CPA

Title: MANAGER

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP

1 EAST WALDO BLVD
P.O. BOX 2020
MANITOWOC, WI 54221-2020

Telephone: (920) 684 - 7128 EXT 112

Fax Number: (920) 684 - 3709

E-mail Address: ckrueger@habco.com

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

Name: PAUL ROETHEL

Title:

Office Address:

224 EAST BERLIN STREET
BERLIN, WI 54923

Telephone: (920) 361 - 1286

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: HAWKINS, ASH, BAPTIE & COMPANY, LLP
1 EAST WALDO BLVD
P.O. BOX 2020
MANITOWOC, WI 54221-2020

Telephone: (920) 684 - 7128 EXT

Fax Number: (920) 684 - 3709

E-mail Address: www.habco.com

Date of most recent audit report: 3/31/2007

Period covered by most recent audit: 1/1/06 THROUGH 12/31/06

Names and titles of utility management including manager or superintendent:

Name: MR RICHARD A. KELLER

Title: SUPERINTENDENT

Office Address:

108 N CAPRON
P.O. BOX 272
BERLIN, WI 54923-0272

Telephone: (920) 361 - 5404

Fax Number: (920) 361 - 5454

E-mail Address: rakwwtp@dotnet.com

Name of utility commission/committee: UTILITY COMMISSION

Names of members of utility commission/committee:

- MR CHARLES BEARD, MEMBER
- MR ROBERT DEWHURST, MEMBER
- MR RICHARD HITCHCOCK, MEMBER
- MR PAUL ROETHEL, MEMBER
- MR DAVID YOUNGBAUER, MEMBER

Is sewer service rendered by the utility? YES

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

Date of Ordinance: 5/22/2001

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	785,243	764,575	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	446,892	397,043	2
Depreciation Expense (403)	139,539	138,462	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	121,423	127,406	5
Total Operating Expenses	707,854	662,911	
Net Operating Income	77,389	101,664	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	77,389	101,664	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	6,364	10,708	7
Income from Nonutility Operations (417)	72,451	106,017	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	131,718	85,067	10
Miscellaneous Nonoperating Income (421)	0	150,308	11
Total Other Income	210,533	352,100	
Total Income	287,922	453,764	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(6,959)	(6,959)	12
Other Income Deductions (426)	14,262	13,739	13
Total Miscellaneous Income Deductions	7,303	6,780	
Income Before Interest Charges	280,619	446,984	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	28,803	40,548	14
Amortization of Debt Discount and Expense (428)	2,222	52,298	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	31,025	92,846	
Net Income	249,594	354,138	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,155,499	6,758,531	20
Balance Transferred from Income (433)	249,594	354,138	21
Miscellaneous Credits to Surplus (434)	0	137,783	22
Miscellaneous Debits to Surplus--Debit (435)	100,000	94,953	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)	7,305,093	7,155,499	

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	785,243		785,243	1
Total (Acct. 400):	785,243	0	785,243	
Operation and Maintenance Expense (401-402):				
Derived	446,892		446,892	2
Total (Acct. 401-402):	446,892	0	446,892	
Depreciation Expense (403):				
Derived	139,539		139,539	3
Total (Acct. 403):	139,539	0	139,539	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	121,423		121,423	5
Total (Acct. 408):	121,423	0	121,423	
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:	77,389	0	77,389	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	6,364		6,364	8
Total (Acct. 415-416):	6,364	0	6,364	
Income from Nonutility Operations (417):				
INCOME FORM NON REGULATED SEWER	72,451		72,451	9
Total (Acct. 417):	72,451	0	72,451	
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 INCOME	131,718	0	131,718 11
Total (Acct. 419):	131,718	0	131,718
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]		0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	210,533	0	210,533
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(6,959)	[REDACTED]	(6,959) 14
NONE	0	0	0 15
Total (Acct. 425):	(6,959)	0	(6,959)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	14,262	14,262 16
NONE	0	0	0 17
Total (Acct. 426):	0	14,262	14,262
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(6,959)	14,262	7,303
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	28,803	[REDACTED]	28,803 18
Total (Acct. 427):	28,803	0	28,803
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	2,222	[REDACTED]	2,222 19
Total (Acct. 428):	2,222	0	2,222
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	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:	31,025	0	31,025
NET INCOME:	263,856	(14,262)	249,594
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	3,494,820	3,660,679	7,155,499 24
Total (Acct. 216):	3,494,820	3,660,679	7,155,499
Balance Transferred from Income (433):			
Derived	263,856	(14,262)	249,594 25
Total (Acct. 433):	263,856	(14,262)	249,594
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
AMORTIZATION OF GRANTS	100,000	0	100,000 27
Total (Acct. 435)--Debit:	100,000	0	100,000
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,658,676	3,646,417	7,305,093

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	6,364				6,364	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	6,364	0	0	0	6,364	

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	785,243	0	0	0	785,243	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	785,243	0	0	0	785,243	

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	152,721		152,721	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	152,721	0	152,721	

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	1.5	1
Electric		2
Gas		3
Sewer	1.5	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,999,383	6,883,391	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,719,875	1,560,994	2
Net Utility Plant	5,279,508	5,322,397	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	11,803,874	11,684,956	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	6,706,855	6,361,926	4
Net Nonutility Property	5,097,019	5,323,030	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	1,376,184	1,430,577	7
Total Other Property and Investments	6,473,203	6,753,607	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	4,511	139,280	8
Temporary Cash Investments (132)	1,650,000	1,550,000	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	95,600	97,223	11
Other Accounts Receivable (143)	388,610	299,392	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	262,748	109,115	14
Materials and Supplies (150)	35,098	30,625	15
Prepayments (165)	21,558	20,722	16
Other Current and Accrued Assets (170)		50,294	17
Total Current and Accrued Assets	2,458,125	2,296,651	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	8,889	11,111	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	150,197	0	20
Total Deferred Debits	159,086	11,111	
Total Assets and Other Debits	14,369,922	14,383,766	

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)	4,695,910	4,610,256	21
Appropriated Earned Surplus (215)	1,430,577	1,430,577	22
Unappropriated Earned Surplus (216)	7,305,093	7,155,499	23
Total Proprietary Capital	13,431,580	13,196,332	
LONG-TERM DEBT			
Bonds (221)	555,000	700,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	555,000	700,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	112,573	221,475	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	27,445	27,445	31
Interest Accrued (237)	1,985	2,438	32
Other Current and Accrued Liabilities (238)	123,037	110,815	33
Total Current and Accrued Liabilities	265,040	362,173	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	118,302	125,261	36
Total Deferred Credits	118,302	125,261	
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	14,369,922	14,383,766	

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	6,883,391	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)	5,846,821	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,152,562	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	6,999,383	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,526,305	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	193,570	0	0	0	13
Total Accumulated Provision	1,719,875	0	0	0	
Net Utility Plant	5,279,508	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,381,686				1,381,686	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	139,539				139,539	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,475				5,475	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	145,014	0	0	0	145,014	16
Debits during year						17
Book cost of plant retired	395				395	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	395	0	0	0	395	25
Balance end of year (110.1)	1,526,305	0	0	0	1,526,305	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)	179,308				179,308	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	14,262				14,262	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	14,262	0	0	0	14,262	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)	193,570	0	0	0	193,570	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	11,683,576	118,918		11,802,494	1
Other (specify):					
LAND FOR FUTURE USE	1,380			1,380	2
NONREGULATED SEWER #480-SA-100	0			0	3
CONSTRUCTION IN PROGRESS	0			0	4
Total Nonutility Property (121)	11,684,956	118,918	0	11,803,874	
Less accum. prov. depr. & amort. (122)	6,361,926	344,929		6,706,855	5
Net Nonutility Property	5,323,030	(226,011)	0	5,097,019	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	31,985	27,256
Sewer utility	3,113	3,369
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	35,098	30,625

**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)				
Water and sewer revenue bonds	2,222	428	8,889	1
Total			<u><u>8,889</u></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	4,610,256	1
Changes during year (explain):		
IMPROVEMENTS PAID FOR BY THE CITY	85,654	2
Balance end of year	<u>4,695,910</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)	
Water and Sewer Revenue	02/15/2002	12/01/2010	3.63%	555,000	1
Total Bonds (Account 221):				555,000	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	27,445	1
Accruals:		
Charged water department expense	123,179	2
Charged electric department expense		3
Charged sewer department expense	15,427	4
Other (explain):		
NONE		5
Total Accruals and other credits	138,606	
Taxes paid during year:		
County, state and local taxes	111,595	6
Social Security taxes	26,388	7
PSC Remainder Assessment	623	8
Other (explain):		
NONE		9
Total payments and other debits	138,606	
Balance end of year	27,445	

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)					
Water & sewer revenue bonds	2,438	28,803	29,256	1,985	1
Subtotal	2,438	28,803	29,256	1,985	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	2,438	28,803	29,256	1,985	

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	
Special Funds (125):		
BOND AND INTEREST RESERVE ACCOUNT	211,500	3
BOND REDEMPTION FUND	15,524	4
EQUIPMENT REPLACEMENT FUND	1,149,160	5
Total (Acct. 125):	1,376,184	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	95,600	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	95,600	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	271,597	11
Merchandising, jobbing and contract work		12
Other (specify):		
CHARGES TO CUSTOMERS FOR NONROUTINE ITEMS	41,555	13
INTEREST RECEIVABLE	75,458	14
Total (Acct. 143):	388,610	
Receivables from Municipality (145):		
DELINQUENT BILLS ON TAX ROLL	26,615	15
CONSTRUCTION COSTS	150,479	16
ADVANCE TO TIF DISTRICT	85,654	17
Total (Acct. 145):	262,748	
Prepayments (165):		
PREPAID INSURANCE	21,558	18
Total (Acct. 165):	21,558	

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		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
WATER TOWER REPAINTING-PSC AUTHORIZED 3/8/2007	150,197	20
Total (Acct. 183):	150,197	
Payables to Municipality (233):		
NONE		21
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	118,302	22
NONE		23
Total (Acct. 253):	118,302	

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)	5,788,825	0	0	0	5,788,825	1
Materials and Supplies	29,620	0	0	0	29,620	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,453,995	0	0	0	1,453,995	4
Customer Advances for Construction					0	5
Regulatory Liability	121,781	0	0	0	121,781	6
NONE					0	7
Average Net Rate Base	4,242,669	0	0	0	4,242,669	
Net Operating Income	77,389	0	0	0	77,389	8
Net Operating Income as a percent of Average Net Rate Base						
	1.82%	N/A	N/A	N/A	1.82%	

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	125,261	0	0	0	125,261	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	6,959	0	0	0	6,959	3
Other (specify):						
NONE					0	4
Balance End of Year	118,302	0	0	0	118,302	

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.

Authorized March 8, 2007

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.

Accounts 143 and 145-all balances-DONE

Identification and Ownership - Contacts (Page iv)

General footnotes

To the Common Council
City of Berlin, Wisconsin

We have compiled the balance sheet of the City of Berlin Utilities as of December 31, 2006 and the related statements of income and earned surplus and supplemental information for the year then ended included in the accompanying prescribed form, 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 referred to above and, accordingly, do not express an opinion or any other form of assurance on them. These financial statements were compiled by us from financial statements for the same period that we previously audited as indicated in our report dated March 31, 2007.

These financial statements are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

HAWKINS, ASH, BAPTIE & COMPANY, LLP

Green Bay, Wisconsin
March 31, 2007

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	763,729	754,329	1
Total Sales of Water	763,729	754,329	
Other Operating Revenues			
Forfeited Discounts (470)	865	896	2
Miscellaneous Service Revenues (471)	14,957	4,248	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,692	5,102	6
Total Other Operating Revenues	21,514	10,246	
Total Operating Revenues	785,243	764,575	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	8,760	10,797	7
Pumping Expenses (620-625)	69,165	63,041	8
Water Treatment Expenses (630-635)	24,603	17,524	9
Transmission and Distribution Expenses (640-655)	174,340	148,184	10
Customer Accounts Expenses (901-904)	10,252	9,236	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	159,772	148,261	13
Total Operation and Maintenance Expenses	446,892	397,043	
Other Operating Expenses			
Depreciation Expense (403)	139,539	138,462	14
Amortization Expense (404-407)		0	15
Taxes (408)	121,423	127,406	16
Total Other Operating Expenses	260,962	265,868	
Total Operating Expenses	707,854	662,911	
NET OPERATING INCOME	77,389	101,664	

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	1,794	85,989	248,074	4
Commercial	244	38,858	85,946	5
Industrial	40	182,328	195,797	6
Total Metered Sales to General Customers (461)	2,078	307,175	529,817	
Private Fire Protection Service (462)	17		12,001	7
Public Fire Protection Service (463)	1		198,366	8
Other Sales to Public Authorities (464)	25	20,522	23,545	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,121	327,697	763,729	

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)
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NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	198,366	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)	198,366	
Forfeited Discounts (470):		
Customer late payment charges	865	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	865	
Miscellaneous Service Revenues (471):		
METER INSTALLATION AND RECONNECT FEES	14,957	7
Total Miscellaneous Service Revenues (471)	14,957	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,977	10
Other (specify):		
MISCELLANEOUS	715	11
Total Other Water Revenues (474)	5,692	

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)	1,715	2,700	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	4,338	4,816	3
Maintenance of Water Source Plant (605)	2,707	3,281	4
Total Source of Supply Expenses	8,760	10,797	
PUMPING EXPENSES			
Operation Labor (620)	237	109	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	62,575	57,704	7
Operation Supplies and Expenses (623)	4,481	4,048	8
Maintenance of Pumping Plant (625)	1,872	1,180	9
Total Pumping Expenses	69,165	63,041	
WATER TREATMENT EXPENSES			
Operation Labor (630)	4,142	2,263	10
Chemicals (631)	19,259	14,780	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)	1,202	481	13
Total Water Treatment Expenses	24,603	17,524	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	79,602	87,951	14
Operation Supplies and Expenses (641)	14,476	14,085	15
Maintenance of Distribution Reservoirs and Standpipes (650)	28,118	3,352	16
Maintenance of Mains (651)	10,833	23,431	17
Maintenance of Services (652)	31,626	8,009	18
Maintenance of Meters (653)	8,836	2,712	19
Maintenance of Hydrants (654)	516	8,349	20
Maintenance of Other Plant (655)	333	295	21
Total Transmission and Distribution Expenses	174,340	148,184	

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)	2,104	1,382	22
Accounting and Collecting Labor (902)	7,169	7,078	23
Supplies and Expenses (903)	979	776	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	10,252	9,236	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	32,704	37,419	27
Office Supplies and Expenses (921)	5,664	4,897	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	5,680	3,440	30
Property Insurance (924)	7,172	6,172	31
Injuries and Damages (925)	7,793	7,636	32
Employee Pensions and Benefits (926)	57,690	65,651	33
Regulatory Commission Expenses (928)	5,992	3,794	34
Miscellaneous General Expenses (930)	4,503	4,102	35
Transportation Expenses (933)	21,343	14,406	36
Maintenance of General Plant (935)	11,231	744	37
Total Administrative and General Expenses	159,772	148,261	
Total Operation and Maintenance Expenses	446,892	397,043	

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		111,541	116,987	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,755	1,865	2
Net property tax equivalent		109,786	115,122	
Social Security		11,326	11,962	3
PSC Remainder Assessment		311	322	4
Other (specify): NONE			0	5
Total tax expense		121,423	127,406	

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			Green Lake				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.196772				3
County tax rate	mills		5.960683				4
Local tax rate	mills		7.879479				5
School tax rate	mills		9.886711				6
Voc. school tax rate	mills		1.534602				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.458247				10
Less: state credit	mills		1.604343				11
Net tax rate	mills		23.853904				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.879479				14
Combined School Tax Rate	mills		11.421313				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.300792				17
Total Tax Rate	mills		25.458247				18
Ratio of Local and School Tax to Total	dec.		0.758135				19
Total tax net of state credit	mills		23.853904				20
Net Local and School Tax Rate	mills		18.084483				21
Utility Plant, Jan. 1	\$	6,883,391	6,883,391				22
Materials & Supplies	\$	27,256	27,256				23
Subtotal	\$	6,910,647	6,910,647				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,910,647	6,910,647				26
Assessment Ratio	dec.		0.892500				27
Assessed Value	\$	6,167,752	6,167,752				28
Net Local & School Rate	mills		18.084483				29
Tax Equiv. Computed for Current Year	\$	111,541	111,541				30
Tax Equivalent per 1994 PSC Report	\$	75,470					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	111,541					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)	25,366		4
Structures and Improvements (311)	27,442		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	797,976		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	3,810		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	854,594	0	
PUMPING PLANT			
Land and Land Rights (320)	810		12
Structures and Improvements (321)	352,666		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	148,130		17
Diesel Pumping Equipment (326)	6,000		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	507,606	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	19,453		23
Total Water Treatment Plant	19,453	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)			25,366	4
Structures and Improvements (311)			27,442	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			797,976	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			3,810	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	854,594	
PUMPING PLANT				
Land and Land Rights (320)			810	12
Structures and Improvements (321)			352,666	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			148,130	17
Diesel Pumping Equipment (326)			6,000	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	507,606	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			19,453	23
Total Water Treatment Plant	0	0	19,453	

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)	2,434		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	931,722		26
Transmission and Distribution Mains (343)	2,213,092	111,462	27
Fire Mains (344)	0		28
Services (345)	375,830	2,000	29
Meters (346)	217,518	425	30
Hydrants (348)	152,112	2,500	31
Other Transmission and Distribution Plant (349)	561		32
Total Transmission and Distribution Plant	3,893,269	116,387	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	66,740		34
Office Furniture and Equipment (391)	7,002		35
Computer Equipment (391.1)	19,830		36
Transportation Equipment (392)	146,084		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	18,041		39
Laboratory Equipment (395)	4,647		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	5,063		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	188,500		44
Other Tangible Property (399)	0		45
Total General Plant	455,907	0	
Total utility plant in service directly assignable	5,730,829	116,387	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,730,829	116,387	

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)			2,434 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			931,722 26
Transmission and Distribution Mains (343)			2,324,554 27
Fire Mains (344)			0 28
Services (345)	300		377,530 29
Meters (346)	95		217,848 30
Hydrants (348)			154,612 31
Other Transmission and Distribution Plant (349)			561 32
Total Transmission and Distribution Plant	395	0	4,009,261
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			66,740 34
Office Furniture and Equipment (391)			7,002 35
Computer Equipment (391.1)			19,830 36
Transportation Equipment (392)			146,084 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			18,041 39
Laboratory Equipment (395)			4,647 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			5,063 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			188,500 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	455,907
Total utility plant in service directly assignable	395	0	5,846,821
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	395	0	5,846,821

**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)	923,588		27
Fire Mains (344)	0		28
Services (345)	166,263		29
Meters (346)	0		30
Hydrants (348)	62,711		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,152,562	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	1,152,562	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,152,562	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)			923,588 27
Fire Mains (344)			0 28
Services (345)			166,263 29
Meters (346)			0 30
Hydrants (348)			62,711 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,152,562
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	1,152,562
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,152,562

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			23,074	23,074	1
February			22,335	22,335	2
March			24,964	24,964	3
April			24,590	24,590	4
May			26,899	26,899	5
June			30,998	30,998	6
July			36,219	36,219	7
August			34,090	34,090	8
September			36,926	36,926	9
October			27,257	27,257	10
November			23,037	23,037	11
December			24,465	24,465	12
Total annual pumpage	0	0	334,854	334,854	
Less: Water sold				327,697	13
Volume pumped but not sold				7,157	14
Volume sold as a percent of volume pumped				98%	15
Volume used for water production, water quality and system maintenance				7,353	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				291	18
Total volume not sold but accounted for				7,644	19
Volume pumped but unaccounted for				(487)	20
Percent of water lost				-0%	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.)				1,851	24
Date of maximum: 7/13/2006					25
Cause of maximum:					26
Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				521	27
Date of minimum: 3/5/2006					28
Total KWH used for pumping for the year				1,368,087	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 4 CUMBERLAND	4	335	18	1,580,000	Yes	1
WELL 5 S KOSSUTH	5	350	18	1,440,000	Yes	2
WELL 6 WISCONSIN	6	410	18	2,016,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 4 BOOSTER	WELL 5 BOOSTER	WELL 5 PUMP	1
Location	W. CUMBERLAND ST	S. KOSSUTH STREET	S. KOSSUTH STREET	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	AMERICAN TURBINE	BYRON JACKSON	BYRON JACKSON	5
Year Installed	1992	1978	1978	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,100	1,000	1,000	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1979	1992	1981	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	60	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 6 BOOSTER	WELL 6 PUMP	WELL PUMP 4	14
Location	N. WISCONSIN	N. WISCONSIN	W. CUMBERLAND STREET	15
Purpose	B	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	AMER TURBINE	18
Year Installed	1996	1996	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,100	1,400	1,100	21
Pump Motor or Standby Engine Mfr	US	US	AO SMITH	22 23
Year Installed	1996	1996	1962	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	50	50	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	CEMETERY	KNOFF ROAD	N WISCONSIN	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	R	3
Year constructed	1963	2004	1996	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	47	186	0	6
Total capacity in gallons (actual)	513,000	500,000	60,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		OTHER	GAS	9
Points of application (wellhouse, central facilities, booster station, other)		OTHER	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)		NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	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	SKOSSUTH	W CUMBERLAND	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1979	1963	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	6
Total capacity in gallons (actual)	100,000	32,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.500	705	0	0	0	705	1
M	D	2.000	1,004	0	0	0	1,004	2
M	D	4.000	26,155	0	0	0	26,155	3
M	D	6.000	72,816	0	0	0	72,816	4
P	D	6.000	332	0	0	0	332	5
M	D	8.000	33,130	0	0	0	33,130	6
P	D	8.000	5,993	468	0	0	6,461	7
M	D	10.000	10,469	0	0	0	10,469	8
P	D	10.000	2,049	724	0	0	2,773	9
M	D	12.000	41,711	20	0	0	41,731	10
P	D	12.000	6,122	0	0	0	6,122	11
Total Within Municipality			200,486	1,212	0	0	201,698	
Total Utility			200,486	1,212	0	0	201,698	

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	0.500	110	0	0	0	110		1
L	0.750	297	0	1	0	296		2
M	0.750	1,083	0	1	0	1,082		3
P	1.000		3	0	0	3		4
M	1.000	598	6	1	0	603	159	5
M	1.250		1	0	0	1		6
M	1.500	17	0	0	0	17		7
M	2.000	29	0	0	0	29		8
P	2.000	1	0	0	0	1		9
M	3.000	6	0	0	0	6		10
M	4.000	3	0	0	0	3		11
P	6.000	5	0	0	0	5	3	12
P	8.000		1			1		13
M	8.000	8	0	0	0	8		14
Total Utility		2,157	11	3	0	2,165	162	

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	2,256	0	1	0	2,255	248	1
1.000	61	0	0	0	61	7	2
1.500	30	0	0	0	30	12	3
2.000	38	1	0	0	39	16	4
3.000	12	0	0	0	12	12	5
4.000	8	0	0	0	8	8	6
Total:	2,405	1	1	0	2,405	303	

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	1,942	169	23	10	0	111	2,255	1
1.000	3	43	7	1	0	7	61	2
1.500	0	21	5	2	0	2	30	3
2.000	0	17	8	2	0	12	39	4
3.000	0	3	3	2	1	3	12	5
4.000	0	1	3	3	0	1	8	6
Total:	1,945	254	49	20	1	136	2,405	

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	304	4		1	309	2
Total Fire Hydrants	304	4	0	1	309	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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:	309
Number of distribution system valves end of year:	487
Number of distribution valves operated during year:	400

WATER OPERATING SECTION FOOTNOTES

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.

- Account 650-Increased due to amortization of water tower repainting
- Account 651-2005 had some patching and main breaks. 2006 there were no main breaks
- Account 652-Replacement valve program started in 2006 and cost were higher than expected
- Account 653-Testing and repair of lager meters in 2006
- Account 654-Sandblasted and repainted a lot of hydrants in 2005
- Account 933-Fuel prices higher
- Account 935-General plant repairs in 2006 included the furnace, heater and heat pump. No repairs to these items in 2005

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.

All financed by the Utility

Water Services (Page W-18)

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

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

Hydrants and Distribution System Valves (Page W-20)

Explain all reported Adjustments.

Adjustment to Utility records of actual number of hydrants

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	902,308	950,741	1
Total Sewage Operating Revenues	902,308	950,741	
Other Operating Revenues			
Forfeited Discounts (631)	2,468	2,549	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	11,350	10,773	6
Amortization of Construction Grants (636)	100,000	100,000	7
Total Other Operating Revenues	113,818	113,322	
Total Operating Revenues	1,016,126	1,064,063	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	195,258	190,677	8
Maintenance Expenses (831-834)	192,553	223,475	9
Customer Accounting & Collection Expenses (840-843)	11,127	10,035	10
Administrative and General Expenses (850-857)	177,151	174,830	11
Total Operation and Maintenance Expenses	576,089	599,017	
Other Operating Expenses			
Depreciation Expense (403)	350,404	340,739	12
Amortization Expense (404)		0	13
Taxes (408)	17,182	18,290	14
Total Other Operating Expenses	367,586	359,029	
Total Operating Expenses	943,675	958,046	
NET OPERATING INCOME	72,451	106,017	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	1,776	81,483	496,398	5
Commercial Revenues	243	37,363	196,030	6
Industrial Revenues	39	30,976	177,651	7
Revenues from Public Authorities	20	19,189	32,229	8
Total Measured Service to General Customers (622)	2,078	169,011	902,308	
Service to Public Authorities (623)				
Service to Other Systems (624)				
Other Sewerage Service (625)				
Interdepartmental Service (626)				
Total Sewage Operating Revenues	2,078	169,011	902,308	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)	
NATIONAL BY PRODUCTS	17,803			214	1
VALLEY TRAIL LANDFILL NEW CELL	1,297	95	307	4	2
VALLEY TRAIL LANDFILL OLD CELL	890	965	71	10	3
WISCONSIN SPICE	281	55,852	53,104		4

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	2,468	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	2,468	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
LAB CHARGES AND SEWER HOOKUP CHARGES	11,350	6
Total Miscellaneous Operating Revenues (635)	11,350	
Amortization of Construction Grants (636):		
AMORTIZATION OF CONSTRUCTION GRANTS	100,000	7
Total Amortization of Construction Grants (636)	100,000	

SEWER 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)	
OPERATION EXPENSES			
Supervision and Labor (820)	47,383	46,921	1
Power and Fuel for Pumping (821)	61,061	58,161	2
Power and Fuel for Aeration Equipment (822)	0	0	3
Chlorine (823)	0	7,185	4
Phosphorous Removal Chemicals (824)	17,568	17,233	5
Sludge Conditioning Chemicals (825)	2,407	0	6
Other Chemicals for Sewage Treatment (826)		692	7
Other Operating Supplies and Expenses (827)	48,083	47,897	8
Transportation Expenses (828)	18,756	12,588	9
Rents (829)		0	10
Total Operation Expenses	195,258	190,677	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	37,516	72,396	11
Maintenance of Collection System Pumping Equipment (832)	42,258	35,199	12
Maintenance of Treatment and Disposal Plant Equipment (833)	41,436	61,722	13
Maintenance of General Plant Structures and Equipment (834)	71,343	54,158	14
Total Maintenance Expenses	192,553	223,475	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	8,372	7,512	15
Flat Rate Inspections (841)	979	776	16
Meter Reading (842)	1,776	1,747	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	11,127	10,035	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	29,675	34,167	19
Office Supplies and Expenses (851)	8,011	7,091	20
Outside Services Employed (852)	34,903	14,840	21
Insurance Expense (853)	14,965	13,383	22
Employees Pensions and Benefits (854)	81,526	94,455	23

SEWER 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)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Regulatory Commission Expenses (855)	6,178	8,190	24
Miscellaneous General Expenses (856)	1,893	2,704	25
Rents (857)		0	26
Total Administrative and General Expenses	177,151	174,830	
Total Operation and Maintenance Expenses	576,089	599,017	

TAXES (ACCT. 408 - SEWER)

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)	
Social Security		15,115	16,103	1
Local and School Tax Equivalent on Meters Charged by Water Department		1,755	1,865	2
PSC Remainder Assessment		312	322	3
Other (specify): NONE			0	4
Total tax expense		17,182	18,290	

SEWER 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 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	
COLLECTION SYSTEM			
Land and Land Rights (310)	45,984		4
Structures and Improvements (311)	32,939		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	3,549,347	115,962	7
Interceptor Mains and Accessories (314)	630,509		8
Force Mains (315)	88,649		9
Other Collecting System Equipment (316)	0		10
Total Collection System	4,347,428	115,962	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	471,199		12
Receiving Wells (322)	124,276		13
Electric Pumping Equipment (323)	631,766		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	61,530		16
Total Collection System Pumping Installations	1,288,771	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	1,729,263		18
Preliminary Treatment Equipment (332)	271,241		19
Primary Treatment Equipment (333)	318,838		20
Secondary Treatment Equipment (334)	980,999		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	362,558	1,518	23
Sludge Treatment and Disposal Equipment (337)	1,131,594		24
Plant Site Piping (338)	202,062		25
Flow Metering and Monitoring Equipment (339)	39,791		26

SEWER 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	
COLLECTION SYSTEM				
Land and Land Rights (310)			45,984	4
Structures and Improvements (311)			32,939	5
Service Connections, Traps, and Accessories (312)			0	6
Collecting Mains and Accessories (313)			3,665,309	7
Interceptor Mains and Accessories (314)			630,509	8
Force Mains (315)			88,649	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	0	4,463,390	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			471,199	12
Receiving Wells (322)			124,276	13
Electric Pumping Equipment (323)			631,766	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			61,530	16
Total Collection System Pumping Installations	0	0	1,288,771	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			1,729,263	18
Preliminary Treatment Equipment (332)			271,241	19
Primary Treatment Equipment (333)			318,838	20
Secondary Treatment Equipment (334)			980,999	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			364,076	23
Sludge Treatment and Disposal Equipment (337)			1,131,594	24
Plant Site Piping (338)			202,062	25
Flow Metering and Monitoring Equipment (339)			39,791	26

SEWER 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 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)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	62,257		27
Other Treatment and Disposal Plant Equipment (341)	17,534		28
Total Treatment and Disposal Plant	5,116,137	1,518	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	103,708		30
Office Furniture and Equipment (372)	19,625		31
Computer Equipment (372.1)	13,390	1,439	32
Transportation Equipment (373)	95,551		33
Other General Equipment (379)	698,965		34
Other Tangible Property (390)	0		35
Total General Plant	931,239	1,439	
Total utility plant in service directly assignable	11,683,575	118,919	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	11,683,575	118,919	

SEWER 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)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			62,257 27
Other Treatment and Disposal Plant Equipment (341)			17,534 28
Total Treatment and Disposal Plant	0	0	5,117,655
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			103,708 30
Office Furniture and Equipment (372)			19,625 31
Computer Equipment (372.1)			14,829 32
Transportation Equipment (373)			95,551 33
Other General Equipment (379)			698,965 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	932,678
Total utility plant in service directly assignable	0	0	11,802,494
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	11,802,494

**SEWER 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 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	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	0		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26

SEWER 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
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26

**SEWER 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 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)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	0	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	0	0	

SEWER 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)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	0
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	0

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
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NONE

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
2.000	874	0	0	0	874	1
6.000	3,518	0	0	0	3,518	2
8.000	134,559	1,420	0	0	135,979	3
10.000	13,409	0	0	0	13,409	4
12.000	7,029	0	0	0	7,029	5
14.000	200	0	0	0	200	6
15.000	8,874	0	0	0	8,874	7
16.000	302	0	0	0	302	8
18.000	1,387	0	0	0	1,387	9
21.000	1,009	0	0	0	1,009	10
24.000	395	0	0	0	395	11
27.000	6,230	0	0	0	6,230	12
30.000	3,628	0	0	0	3,628	13
Total Utility	181,414	1,420	0	0	182,834	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page N-05)

General footnotes

Account 823-Utility installed a UV unit so chlorine is not used.

Account 828-Higher fuel prices in 2006

Account 831-2005 had major infrastructure project and repairs to the collection system

Account 833-2006 had parts for the UV unit that was purchased

Account 834-Repairs to general plant including meters

Account 852-More sample testing in 2006
