



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF BLOOMER WATER UTILITY

Principal Office: 1503 MAIN STREET
BLOOMER, WI 54724

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: CITY OF BLOOMER WATER UTILITY

Utility Address: 1503 MAIN STREET
BLOOMER, WI 54724

When was utility organized? 1/1/1913

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SUE A. STOIK

Title: MANAGER OF UTILITY

Office Address:

1503 MAIN STREET
BLOMER, WI 54724

Telephone: (715) 568 - 3331

Fax Number: (715) 568 - 3969

E-mail Address:

Utility employee in charge of correspondence concerning this report:

Name: SUE STOIK

Title: MANAGER OF UTILITIES

Office Address:

1503 MAIN STREET
BLOOMER, WI 54724

Telephone: (715) 568 - 3032

Fax Number: (715) 568 - 3969

E-mail Address:

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

Name: DANIEL L. THOLE, CPA

Title: INDEPENDENT AUDITOR

Office Address: LARSONALLEN

821B BEAR PAW AVENUE
RICE LAKE, WI 54868

Telephone: (715) 234 - 6156

Fax Number: (715) 234 - 5064

E-mail Address: dthole@larsonallen.com

IDENTIFICATION AND OWNERSHIP

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

Name: RNDY SUMMERFIELD

Title: MAYOR

Office Address:

1503 MAIN STREET
BLOOMER, WI 54724

Telephone: (715) 568 - 3032

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

Fax Number:

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

Name: DANIEL L. THOLE, CPA

Title: INDEPENDENT AUDITOR

Office Address: LARSONALLEN

821B BEAR PAW AVENUE
RICE LAKE, WI 54868

Telephone: (715) 234 - 6156

Fax Number: (715) 234 - 5064

E-mail Address: dthole@larsonallen.com

Date of most recent audit report: 2/12/2007

Period covered by most recent audit: 2006

Names and titles of utility management including manager or superintendent:

Name: SUE A. STOIK

Title: MANAGER

Office Address:

1503 MAIN STREET
BLOOMER, WI 54724

Telephone: (715) 568 - 3331

Fax Number: (715) 568 - 3969

E-mail Address:

Name of utility commission/committee: City Council

Names of members of utility commission/committee:

- RICHARD HOFMANN, COUNCILPERSON
- JEFF STEINMETZ, COUNCILPERSON
- RANDY SUMMERFIELD, MAYOR
- JANET THUR, COUNCILPERSON
- JAY YOUNG, COUNCILPERSON

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

IDENTIFICATION AND OWNERSHIP

of water or sewer treatment plant)? NO

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

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:

None.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	490,719	479,346	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	279,982	251,615	2
Depreciation Expense (403)	88,930	51,079	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	65,731	71,287	5
Total Operating Expenses	434,643	373,981	
Net Operating Income	56,076	105,365	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	56,076	105,365	
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)	2,799	2,695	10
Miscellaneous Nonoperating Income (421)	6,997	3,340	11
Total Other Income	9,796	6,035	
Total Income	65,872	111,400	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(16,396)	(16,396)	12
Other Income Deductions (426)	24,473	29,252	13
Total Miscellaneous Income Deductions	8,077	12,856	
Income Before Interest Charges	57,795	98,544	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	600	741	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	6,983	9,157	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	7,583	9,898	
Net Income	50,212	88,646	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,664,574	2,575,928	20
Balance Transferred from Income (433)	50,212	88,646	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)	2,714,786	2,664,574	

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	490,719		490,719	1
Total (Acct. 400):	490,719	0	490,719	
Operation and Maintenance Expense (401-402):				
Derived	279,982		279,982	2
Total (Acct. 401-402):	279,982	0	279,982	
Depreciation Expense (403):				
Derived	88,930		88,930	3
Total (Acct. 403):	88,930	0	88,930	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	65,731		65,731	5
Total (Acct. 408):	65,731	0	65,731	
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:	56,076	0	56,076	
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	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENTS	2,486	0	2,486	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as 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 ON SPECIAL ASSESSMENTS	313	0	313 12
Total (Acct. 419):	2,799	0	2,799
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	6,997	6,997 13
NONE	0	0	0 14
Total (Acct. 421):	0	6,997	6,997
TOTAL OTHER INCOME:	2,799	6,997	9,796

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(16,396)	██████████	(16,396) 15
NONE	0	0	0 16
Total (Acct. 425):	(16,396)	0	(16,396)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	24,473	24,473 17
NONE	0	0	0 18
Total (Acct. 426):	0	24,473	24,473
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(16,396)	24,473	8,077

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	██████████	0 19
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
3/1/02 GENERAL OBLIGATION BONDS	600	██████████	600 20
Total (Acct. 428):	600	0	600
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	6,983	██████████	6,983 22
Total (Acct. 430):	6,983	0	6,983

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 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	7,583	0	7,583
NET INCOME:	67,688	(17,476)	50,212
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,544,349	1,120,225	2,664,574 25
Total (Acct. 216):	1,544,349	1,120,225	2,664,574
Balance Transferred from Income (433):			
Derived	67,688	(17,476)	50,212 26
Total (Acct. 433):	67,688	(17,476)	50,212
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,612,037	1,102,749	2,714,786

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):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	490,719	0	0	0	490,719	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	490,719	0	0	0	490,719	

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	102,960		102,960	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	1,861		1,861	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	104,821	0	104,821	

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	3.8	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)	4,599,599	4,540,048	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,267,963	1,150,595	2
Net Utility Plant	3,331,636	3,389,453	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	18,041	18,944	6
Special Funds (125)	0	0	7
Total Other Property and Investments	18,041	18,944	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	135,443	306,453	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	46,446	45,087	11
Other Accounts Receivable (143)	102	501	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	1,225	2,034	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	183,216	354,075	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	933	1,533	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	236,754	0	20
Total Deferred Debits	237,687	1,533	
Total Assets and Other Debits	3,770,580	3,764,005	

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)	527,844	492,096	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,714,786	2,664,574	23
Total Proprietary Capital	3,242,630	3,156,670	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	130,000	187,644	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	130,000	187,644	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	5,124	7,458	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	58,640	64,762	31
Interest Accrued (237)	414	566	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	64,178	72,786	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	333,772	346,905	36
Total Deferred Credits	333,772	346,905	
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	3,770,580	3,764,005	

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	4,540,048	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)	3,052,708	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,515,844	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)	8,701				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	22,346				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	4,599,599	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)	829,417	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	438,546	0	0	0	13
Total Accumulated Provision	1,267,963	0	0	0	
Net Utility Plant	3,331,636	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)	736,522				736,522	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	88,930				88,930	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,836				4,836	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	28				28	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	93,794	0	0	0	93,794	16
Debits during year						17
Book cost of plant retired	899				899	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	899	0	0	0	899	25
Balance end of year (110.1)	829,417	0	0	0	829,417	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)	414,073				414,073	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	24,473				24,473	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	24,473	0	0	0	24,473	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)	438,546	0	0	0	438,546	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):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year		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	1,225	2,034	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	1,225	2,034	

**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)				
3/1/02 GO BONDS	600	428	933	1
Total			933	
Unamortized premium on debt (251)				
NONE				2
Total			0	

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	492,096	1
Changes during year (explain):		
TID #4 CONTRIBUTIONS FOR MAINS, SERVCIES & HYDRANTS	35,748	2
Balance end of year	527,844	

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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

NONE

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)					
G.O. BONDS	03/01/2002	12/01/2009	3.79%	130,000	1
Total for Account 223				130,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	64,762	1
Accruals:		
Charged water department expense	65,730	2
Charged electric department expense		3
Charged sewer department expense	1,087	4
Other (explain):		
NONE		5
Total Accruals and other credits	66,817	
Taxes paid during year:		
County, state and local taxes	64,762	6
Social Security taxes	7,800	7
PSC Remainder Assessment	377	8
Other (explain):		
NONE		9
Total payments and other debits	72,939	
Balance end of year	58,640	

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
Subtotal	0	0	0	0	
Advances from Municipality (223)					
ADVANCE FROM MUNICIPALITY	566	6,983	7,135	414	2
Subtotal	566	6,983	7,135	414	
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	566	6,983	7,135	414	

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 RECEIVABLE	18,041	2
Total (Acct. 124):	18,041	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	46,446	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	46,446	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work	102	10
Other (specify):		
NONE		11
Total (Acct. 143):	102	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
WATER TOWER RECONDITIONING CHARGES	236,754	15
Total (Acct. 183):	236,754	

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)
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
Other Deferred Credits (253):	
Regulatory Liability	278,736 17
EMPLOYEE VESTED VACATION AND SICK LEAVE	55,036 18
Total (Acct. 253):	333,772

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)	3,026,431	0	0	0	3,026,431	1
Materials and Supplies	1,629	0	0	0	1,629	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	782,969	0	0	0	782,969	4
Customer Advances for Construction					0	5
Regulatory Liability	286,934	0	0	0	286,934	6
NONE					0	7
Average Net Rate Base	1,958,157	0	0	0	1,958,157	
Net Operating Income	56,076	0	0	0	56,076	8
Net Operating Income as a percent of						
Average Net Rate Base	2.86%	N/A	N/A	N/A	2.86%	

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	295,132	0	0	0	295,132	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	16,396	0	0	0	16,396	3
Other (specify):						
NONE					0	4
Balance End of Year	278,736	0	0	0	278,736	

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.

Authorization letter from PSC dated 3/1/07.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	483,453	472,046	1
Total Sales of Water	483,453	472,046	
Other Operating Revenues			
Forfeited Discounts (470)	1,268	1,063	2
Miscellaneous Service Revenues (471)	1,050	1,585	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	4,948	4,652	6
Total Other Operating Revenues	7,266	7,300	
Total Operating Revenues	490,719	479,346	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	40,332	39,776	8
Water Treatment Expenses (630-635)	19,071	22,367	9
Transmission and Distribution Expenses (640-655)	107,792	78,974	10
Customer Accounts Expenses (901-904)	14,477	14,483	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	98,310	96,015	13
Total Operation and Maintenance Expenses	279,982	251,615	
Other Operating Expenses			
Depreciation Expense (403)	88,930	51,079	14
Amortization Expense (404-407)		0	15
Taxes (408)	65,731	71,287	16
Total Other Operating Expenses	154,661	122,366	
Total Operating Expenses	434,643	373,981	
NET OPERATING INCOME	56,076	105,365	

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	1,380	57,776	217,406	4
Commercial	230	19,735	59,045	5
Industrial	12	2,297	5,934	6
Total Metered Sales to General Customers (461)	1,622	79,808	282,385	
Private Fire Protection Service (462)	10		6,453	7
Public Fire Protection Service (463)	1		179,050	8
Other Sales to Public Authorities (464)	23	3,815	15,565	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,656	83,623	483,453	

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)	179,050	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)	179,050	
Forfeited Discounts (470):		
Customer late payment charges	1,268	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,268	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES AND HYDRANT CHARGES	1,050	7
Total Miscellaneous Service Revenues (471)	1,050	
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	4,948	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	4,948	

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	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	16,403	10,955	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	23,239	22,828	7
Operation Supplies and Expenses (623)	0	0	8
Maintenance of Pumping Plant (625)	690	5,993	9
Total Pumping Expenses	40,332	39,776	
WATER TREATMENT EXPENSES			
Operation Labor (630)	3,296	2,715	10
Chemicals (631)	15,662	19,636	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	113	16	13
Total Water Treatment Expenses	19,071	22,367	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	33,458	34,013	14
Operation Supplies and Expenses (641)	11,097	18,780	15
Maintenance of Distribution Reservoirs and Standpipes (650)	43,275	326	16
Maintenance of Mains (651)	4,037	7,164	17
Maintenance of Services (652)	6,609	8,401	18
Maintenance of Meters (653)	7,064	6,412	19
Maintenance of Hydrants (654)	2,252	3,878	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	107,792	78,974	

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)	2,625	3,008	22
Accounting and Collecting Labor (902)	11,519	11,142	23
Supplies and Expenses (903)	333	333	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	14,477	14,483	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	8,526	8,546	27
Office Supplies and Expenses (921)	7,300	5,619	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	7,038	7,278	30
Property Insurance (924)	2,424	2,703	31
Injuries and Damages (925)	13,347	13,996	32
Employee Pensions and Benefits (926)	49,834	43,218	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	7,396	7,033	35
Transportation Expenses (933)	2,297	7,622	36
Maintenance of General Plant (935)	148	0	37
Total Administrative and General Expenses	98,310	96,015	
Total Operation and Maintenance Expenses	279,982	251,615	

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		58,640	64,762	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,086	1,167	2
Net property tax equivalent		57,554	63,595	
Social Security		7,800	7,269	3
PSC Remainder Assessment		377	423	4
Other (specify): NONE			0	5
Total tax expense		65,731	71,287	

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			Chippewa				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.220820				3
County tax rate	mills		4.002970				4
Local tax rate	mills		4.988690				5
School tax rate	mills		10.685090				6
Voc. school tax rate	mills		1.972010				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.869580				10
Less: state credit	mills		1.883750				11
Net tax rate	mills		19.985830				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.988690				14
Combined School Tax Rate	mills		12.657100				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.645790				17
Total Tax Rate	mills		21.869580				18
Ratio of Local and School Tax to Total	dec.		0.806865				19
Total tax net of state credit	mills		19.985830				20
Net Local and School Tax Rate	mills		16.125859				21
Utility Plant, Jan. 1	\$	4,540,048	4,540,048				22
Materials & Supplies	\$	2,034	2,034				23
Subtotal	\$	4,542,082	4,542,082				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,542,082	4,542,082				26
Assessment Ratio	dec.		0.795262				27
Assessed Value	\$	3,612,145	3,612,145				28
Net Local & School Rate	mills		16.125859				29
Tax Equiv. Computed for Current Year	\$	58,249	58,249				30
Tax Equivalent per 1994 PSC Report	\$	58,640					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	58,640					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)	3,260		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	1,952		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	57,213		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	62,425	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	59,551		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	79,959		17
Diesel Pumping Equipment (326)	201		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	139,711	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	44,285		23
Total Water Treatment Plant	44,285	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)			3,260	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			1,952	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			57,213	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	62,425	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			59,551	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			79,959	17
Diesel Pumping Equipment (326)			201	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	139,711	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			44,285	23
Total Water Treatment Plant	0	0	44,285	

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)	4,905		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	195,584		26
Transmission and Distribution Mains (343)	1,414,797	34,465	27
Fire Mains (344)	0		28
Services (345)	243,133	1,238	29
Meters (346)	169,515	12,260	30
Hydrants (348)	245,388	5,490	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,273,322	53,453	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	542		34
Office Furniture and Equipment (391)	12,724		35
Computer Equipment (391.1)	8,830		36
Transportation Equipment (392)	53,123		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	23,432		39
Laboratory Equipment (395)	1,737		40
Power Operated Equipment (396)	824		41
Communication Equipment (397)	4,014		42
SCADA Equipment (397.1)	372,930		43
Miscellaneous Equipment (398)	1,136		44
Other Tangible Property (399)	1,119		45
Total General Plant	480,411	0	
Total utility plant in service directly assignable	3,000,154	53,453	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,000,154	53,453	

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)			4,905 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			195,584 26
Transmission and Distribution Mains (343)			1,449,262 27
Fire Mains (344)			0 28
Services (345)			244,371 29
Meters (346)	28		181,747 30
Hydrants (348)	871		250,007 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	899	0	2,325,876
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			542 34
Office Furniture and Equipment (391)			12,724 35
Computer Equipment (391.1)			8,830 36
Transportation Equipment (392)			53,123 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			23,432 39
Laboratory Equipment (395)			1,737 40
Power Operated Equipment (396)			824 41
Communication Equipment (397)			4,014 42
SCADA Equipment (397.1)			372,930 43
Miscellaneous Equipment (398)			1,136 44
Other Tangible Property (399)			1,119 45
Total General Plant	0	0	480,411
Total utility plant in service directly assignable	899	0	3,052,708
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	899	0	3,052,708

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)	1,198,186		27
Fire Mains (344)	0		28
Services (345)	272,537	6,480	29
Meters (346)	0	517	30
Hydrants (348)	38,124		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,508,847	6,997	
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	1,508,847	6,997	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,508,847	6,997	

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)			1,198,186 27
Fire Mains (344)			0 28
Services (345)			279,017 29
Meters (346)			517 30
Hydrants (348)			38,124 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,515,844
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	1,515,844
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,515,844

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			7,857	7,857	1
February			7,329	7,329	2
March			8,248	8,248	3
April			7,872	7,872	4
May			9,128	9,128	5
June			10,772	10,772	6
July			12,551	12,551	7
August			9,027	9,027	8
September			11,420	11,420	9
October			8,499	8,499	10
November			6,942	6,942	11
December			7,370	7,370	12
Total annual pumpage	0	0	107,015	107,015	
Less: Water sold				83,623	13
Volume pumped but not sold				23,392	14
Volume sold as a percent of volume pumped				78%	15
Volume used for water production, water quality and system maintenance				10,588	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				172	18
Total volume not sold but accounted for				10,760	19
Volume pumped but unaccounted for				12,632	20
Percent of water lost				12%	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.)				518	24
Date of maximum: 8/24/2006					25
Cause of maximum:					26
Hot dry weather.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				139	27
Date of minimum: 1/14/2006					28
Total KWH used for pumping for the year				249,704	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-9TH AVE 7 NEWMAN ST.	#2	175	23	125,000	Yes	1
WELL-ARMOUR PLANT, OAK ST.	#3	176	10	120,000	Yes	2
WELL-ATHLETIC FIELD 17 & SMITH	#4	186	12	100,000	Yes	3
TOWN OF WOODMOHR	#5	291	24	125,000	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	#2	#3	#4	1
Location	9TH & NEWMAN UR PLANT ON OAK STREET ILETIC FIELD-17TH & SMITH			2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	BERKLEY	F.M.	5
Year Installed	1945	1968	1945	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	117	117	100	8
Pump Motor or Standby Engine Mfr	LAYNE	BERKLEY	F.M.	9 10
Year Installed	1945	1968	1945	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	30	10	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5			14
Location	TOWN OF WOODMOHR			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	U.S.			18
Year Installed	1972			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	240			21
Pump Motor or Standby Engine Mfr	U.S.			22 23
Year Installed	1972			24
Type	ELECTRIC			25
Horsepower	25			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#5	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1945	1968	1972	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	16	138	85	6
Total capacity in gallons (actual)	500,000	500,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	14

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	4.000	5,964	0	0	0	5,964	1
M	D	6.000	55,117	566	0	0	55,683	2
M	D	8.000	41,026	0	0	0	41,026	3
M	D	10.000	19,219	0	0	0	19,219	4
M	D	12.000	30,451	18	0	0	30,469	5
M	D	16.000	340	0	0	0	340	6
Total Within Municipality			152,117	584	0	0	152,701	
Total Utility			152,117	584	0	0	152,701	

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	791	0	0	48	839	60	1
L	0.750	32	0	0	0	32	1	2
M	1.000	749	11	0	2	762	151	3
M	1.250	26	0	0	1	27	3	4
M	1.500	17	0	0	0	17	3	5
M	2.000	19	0	0	0	19	3	6
M	3.000	1	0	0	0	1	0	7
M	4.000	8	0	0	0	8	1	8
M	6.000	15	0	0	1	16	2	9
M	8.000	7	0	0	0	7	1	10
Total Utility		1,665	11	0	52	1,728	225	

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	1,455	36	1	0	1,490	187	1
0.750	202	6	0	0	208	53	2
1.000	20	1	0	0	21	5	3
1.250	9	1	0	0	10	0	4
1.500	9	2	0	0	11	3	5
2.000	15	0	0	0	15	5	6
3.000	5	0	0	0	5	3	7
4.000	1	0	0	0	1	1	8
6.000	0	0	0	0	0	0	9
Total:	1,716	46	1	0	1,761	257	

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	1,248	115	3	9	0	115	1,490	1
0.750	158	35	4	3	0	8	208	2
1.000	0	15	1	2	0	3	21	3
1.250	0	7	1	1	0	1	10	4
1.500	0	7	1	1	0	2	11	5
2.000	0	7	2	4	0	2	15	6
3.000	0	1	0	3	0	1	5	7
4.000	0	0	0	1	0	0	1	8
6.000	0	0	0	0	0	0	0	9
Total:	1,406	187	12	24	0	132	1,761	

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	238	2	1		239	2
Total Fire Hydrants	238	2	1	0	239	
Flushing Hydrants						
	7				7	3
Total Flushing Hydrants	7	0	0	0	7	

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:	247
Number of distribution system valves end of year:	449
Number of distribution valves operated during year:	449

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.

A/C #933- Transportation Expense - Transportation vehicles fully depreciated during 2005 so no vehicle depreciation charge to account during 2006.

A/C #620 - Operation Labor - More labor charge to this account during 2006 as a result of the water tower reconditioning project. Pumps were manually controled at times.

A/C #641 - Operation Supplies and Expenses - Decrease in testing expenses in 2006.

A/C #650 - Maintenance of Distribution Reservoirs and Standpipes - 2006 includes \$55,242 of amortization of 2006 water tower reconditioning project.

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.

Watermain placed during 2006 was financed by TID #4.

Water Services (Page W-18)

Explain all reported Adjustments.

Per physical account.

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

Ten one-inch services installed were installeld and paid for by the customer. One one-inch service was paid by TID #4.

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.
