



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF VIROQUA MUNICIPAL WATER UTILITY

Principal Office: 202 NORTH MAIN STREET
VIROQUA, WI 54665

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 VIROQUA MUNICIPAL WATER UTLITY

Utility Address: 202 NORTH MAIN STREET

VIROQUA, WI 54665

When was utility organized? 12/31/1899

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: NANCY BEKKEDAL

Title: UTILITY CLERK

Office Address:

202 NORTH MAIN STREET

VIROQUA, WI 54665

Telephone: (608) 637 - 7186

Fax Number: (608) 637 - 3108

E-mail Address:

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

Name: JACK E. VIG, CPA

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES

1315 BAD AXE COURT

P.O. BOX 271

VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

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

Name: ROBERT SUHR

Title: CHAIRPERSON

Office Address:

202 NORTH MAIN STREET

VIROQUA, WI 54665

Telephone: (608) 637 - 7186

Fax Number: (608) 637 - 3108

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: JACK E. VIG, CPA

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES
1315 BAD AXE COURT
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address:

Date of most recent audit report: 2/9/2007

Period covered by most recent audit: DECEMBER 31, 2006

Names and titles of utility management including manager or superintendent:

Name: JOHN SEVERSON

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
202 NORTH MAIN STREET
VIROQUA, WI 54665

Telephone: (608) 637 - 7186

Fax Number: (608) 637 - 3108

E-mail Address:

Name of utility commission/committee: UTLITY COMMITTEE OF COMMON COUNCIL

Names of members of utility commission/committee:

- MR GAIL FRIE, ALDERMAN
 - MR ROGER HATLEM, ALDERMAN
 - MR WESTON MACK, ALDERMAN
 - MR MARC POLSEAN, ALDERMAN
 - MR ROBERT SUHR, CHAIRPERSON
 - MR DAVID TRYGGESTAD, ALDERMAN
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	796,605	804,732	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	303,817	306,449	2
Depreciation Expense (403)	128,284	108,473	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	113,559	116,732	5
Total Operating Expenses	545,660	531,654	
Net Operating Income	250,945	273,078	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	250,945	273,078	
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)	16,001	14,482	10
Miscellaneous Nonoperating Income (421)	223,620	12,554	11
Total Other Income	239,621	27,036	
Total Income	490,566	300,114	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(7,981)	(7,981)	12
Other Income Deductions (426)	20,989	18,962	13
Total Miscellaneous Income Deductions	13,008	10,981	
Income Before Interest Charges	477,558	289,133	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	87,313	91,662	14
Amortization of Debt Discount and Expense (428)	9,590	9,590	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	96,903	101,252	
Net Income	380,655	187,881	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,673,246	2,485,365	20
Balance Transferred from Income (433)	380,655	187,881	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)	3,053,901	2,673,246	

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	796,605		796,605	1
Total (Acct. 400):	796,605	0	796,605	
Operation and Maintenance Expense (401-402):				
Derived	303,817		303,817	2
Total (Acct. 401-402):	303,817	0	303,817	
Depreciation Expense (403):				
Derived	128,284		128,284	3
Total (Acct. 403):	128,284	0	128,284	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	113,559		113,559	5
Total (Acct. 408):	113,559	0	113,559	
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:	250,945	0	250,945	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	16,001	0	16,001 11
Total (Acct. 419):	16,001	0	16,001
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		223,620	223,620 12
NONE	0	0	0 13
Total (Acct. 421):	0	223,620	223,620
TOTAL OTHER INCOME:	16,001	223,620	239,621

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(7,981)		(7,981) 14
NONE	0	0	0 15
Total (Acct. 425):	(7,981)	0	(7,981)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		20,989	20,989 16
NONE	0	0	0 17
Total (Acct. 426):	0	20,989	20,989
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(7,981)	20,989	13,008

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	87,313		87,313 18
Total (Acct. 427):	87,313	0	87,313
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	9,590		9,590 19
Total (Acct. 428):	9,590	0	9,590
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 21
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	96,903	0	96,903
NET INCOME:	178,024	202,631	380,655
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,718,853	954,393	2,673,246 24
Total (Acct. 216):	1,718,853	954,393	2,673,246
Balance Transferred from Income (433):			
Derived	178,024	202,631	380,655 25
Total (Acct. 433):	178,024	202,631	380,655
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,896,877	1,157,024	3,053,901

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

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	796,605	0	0	0	796,605	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	16				16	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	796,589	0	0	0	796,589	

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	137,361		137,361	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	552		552	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	137,913	0	137,913	

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	3.2	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)	6,859,252	6,469,686	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,186,078	1,049,422	2
Net Utility Plant	5,673,174	5,420,264	
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)	620	1,040	6
Special Funds (125)	409,736	399,701	7
Total Other Property and Investments	410,356	400,741	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	156,711	397,365	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	15,734	0	10
Customer Accounts Receivable (142)	65,745	67,901	11
Other Accounts Receivable (143)	60,710	452	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	21,954	33,395	14
Materials and Supplies (150)	39,155	27,708	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	360,009	526,821	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	80,554	90,144	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	80,554	90,144	
Total Assets and Other Debits	6,524,093	6,437,970	

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)	530,784	515,050	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,053,901	2,673,246	23
Total Proprietary Capital	3,584,685	3,188,296	
LONG-TERM DEBT			
Bonds (221)	2,553,183	2,743,839	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,553,183	2,743,839	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,876	79,285	28
Payables to Municipality (233)	33,625	49,302	29
Customer Deposits (235)	1,220	450	30
Taxes Accrued (236)	103,992	109,489	31
Interest Accrued (237)	7,844	8,452	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	150,557	246,978	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	235,668	258,857	36
Total Deferred Credits	235,668	258,857	
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	6,524,093	6,437,970	

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	6,469,686	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)	5,414,205	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,390,370	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)	54,677				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	6,859,252	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)	950,083	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	235,995	0	0	0	13
Total Accumulated Provision	1,186,078	0	0	0	
Net Utility Plant	5,673,174	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)	834,416				834,416	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	128,284				128,284	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,935				5,935	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	937				937	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	135,156	0	0	0	135,156	16
Debits during year						17
Book cost of plant retired	17,465				17,465	18
Cost of removal	2,024				2,024	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	19,489	0	0	0	19,489	25
Balance end of year (110.1)	950,083	0	0	0	950,083	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)	215,006				215,006	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	20,989				20,989	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	20,989	0	0	0	20,989	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)	235,995	0	0	0	235,995	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	39,155	27,708 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	39,155	27,708

**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)				
1991 MRBS	3,470	428	6,941	1
1996 MRBS	2,089	428	19,846	2
1999 MRBS	2,231	428	26,767	3
2004 MRBS	1,800	428	27,000	4
Total			80,554	
Unamortized premium on debt (251)				
NONE				5
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	515,050	1
Changes during year (explain):		
WATER UTILITY PLANT CONTRIBUTED BY TIF DISTRICT #3	15,734	2
Balance end of year	<u>530,784</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)	
1999 MRBS	05/01/1999	12/01/2012	4.49%	635,000	1
2004 MRBS	02/18/2004	02/18/2021	4.60%	1,035,000	2
2004 SDWLP MRB	04/28/2004	05/01/2023	1.42%	883,183	3
Total Bonds (Account 221):				2,553,183	

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	109,489	1
Accruals:		
Charged water department expense	113,560	2
Charged electric department expense		3
Charged sewer department expense	1,400	4
Other (explain):		
NONE		5
Total Accruals and other credits	114,960	
Taxes paid during year:		
County, state and local taxes	109,489	6
Social Security taxes	10,267	7
PSC Remainder Assessment	701	8
Other (explain):		
NONE		9
Total payments and other debits	120,457	
Balance end of year	103,992	

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)					
2004 MRB	3,412	12,846	12,856	3,402	1
1999 MRBS	2,843	33,635	34,125	2,353	2
2004 SDWLP	2,197	40,832	40,940	2,089	3
Subtotal	8,452	87,313	87,921	7,844	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	8,452	87,313	87,921	7,844	

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 ASSESMENT RECEIVABLE	620	2
Total (Acct. 124):	620	
Special Funds (125):		
BOND RESERVE FUNDS	409,736	3
Total (Acct. 125):	409,736	
Notes Receivable (141):		
ADVANCE TO TIF #4	15,734	4
Total (Acct. 141):	15,734	
Customer Accounts Receivable (142):		
Water	65,745	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	65,745	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
OTHER ACCOUNTS RECEIVABLE	1,251	11
RECEIVABLE FROM WISDOT FOR OVERPAYMENT OF CONST COSTS	59,459	12
Total (Acct. 143):	60,710	
Receivables from Municipality (145):		
DUE FROM GENERAL FUND FOR DELINQUENT UTILITIES PLACED ON TAX ROLL	5,130	13
DUE FROM SEWER DEPARTMENT FOR JOINT METER ALLOCATIONS	14,967	14
DUE FROM GENERAL FOR DELINQUENT UTILITIES PLACED ON TAX ROLL	1,857	15
Total (Acct. 145):	21,954	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
PAYABLE TO GENERAL FUND FOR EXPENSES PAID ON WATER UTILITY EXPENSES	33,625	19
Total (Acct. 233):	33,625	
Other Deferred Credits (253):		
Regulatory Liability	135,669	20
UNFUNDED WISCONSIN RETIREMENT LIABILITY	99,999	21
Total (Acct. 253):	235,668	

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)	5,305,373	0	0	0	5,305,373	1
Materials and Supplies	33,431	0	0	0	33,431	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	892,249	0	0	0	892,249	4
Customer Advances for Construction					0	5
Regulatory Liability	139,659	0	0	0	139,659	6
NONE					0	7
Average Net Rate Base	4,306,896	0	0	0	4,306,896	
Net Operating Income	250,945	0	0	0	250,945	8
Net Operating Income as a percent of						
Average Net Rate Base	5.83%	N/A	N/A	N/A	5.83%	

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	143,650	0	0	0	143,650	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	7,981	0	0	0	7,981	3
Other (specify):						
NONE					0	4
Balance End of Year	135,669	0	0	0	135,669	

FINANCIAL SECTION FOOTNOTES

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

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

DONE

Signature Page (Page ii)

General footnotes

Vig & Associates LLC

To the Members of the Common Council
of the City of Viroqua
Viroqua, Wisconsin 54665

We have compiled the balance sheets of the Viroqua Municipal Water Utility as of December 31, 2006 and 2005, and the related statements of income and retained earnings for the years 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. We have also compiled the supplementary information presented in the prescribed form.

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

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

Vig & Associates LLC
March 24, 2007

Identification and Ownership (Page iv)

General footnotes

The actual audit report date will be different from that reported here as SAS 103 requires an auditor to date the audit report when all documentation, review, and disclosures are completed. The date of the audit report is anticipated to be in April 2007.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	787,776	796,281	1
Total Sales of Water	787,776	796,281	
Other Operating Revenues			
Forfeited Discounts (470)	1,660	1,603	2
Miscellaneous Service Revenues (471)	2,242	2,855	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	4,927	3,993	6
Total Other Operating Revenues	8,829	8,451	
Total Operating Revenues	796,605	804,732	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	48,804	30,039	8
Water Treatment Expenses (630-635)	2,723	3,579	9
Transmission and Distribution Expenses (640-655)	92,603	97,965	10
Customer Accounts Expenses (901-904)	33,587	31,771	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	126,100	143,095	13
Total Operation and Maintenance Expenses	303,817	306,449	
Other Operating Expenses			
Depreciation Expense (403)	128,284	108,473	14
Amortization Expense (404-407)		0	15
Taxes (408)	113,559	116,732	16
Total Other Operating Expenses	241,843	225,205	
Total Operating Expenses	545,660	531,654	
NET OPERATING INCOME	250,945	273,078	

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	23	759	3,615	2
Industrial				3
Total Unmetered Sales to General Customers (460)	23	759	3,615	
Metered Sales to General Customers (461)				
Residential	1,672	62,567	323,139	4
Commercial	271	43,104	150,908	5
Industrial	15	10,639	20,318	6
Total Metered Sales to General Customers (461)	1,958	116,310	494,365	
Private Fire Protection Service (462)	20		16,410	7
Public Fire Protection Service (463)	1		239,118	8
Other Sales to Public Authorities (464)	28	8,760	34,268	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 2,030	 125,829	 787,776	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	239,118	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)	239,118	
Forfeited Discounts (470):		
Customer late payment charges	1,660	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,660	
Miscellaneous Service Revenues (471):		
RECONNECTS AND NSF FEES	2,242	7
Total Miscellaneous Service Revenues (471)	2,242	
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	4,927	10
Other (specify): NONE		11
Total Other Water Revenues (474)	4,927	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	47,549	28,727	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	1,255	1,312	9
Total Pumping Expenses	48,804	30,039	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	2,723	3,479	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		100	13
Total Water Treatment Expenses	2,723	3,579	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	66,322	60,557	14
Operation Supplies and Expenses (641)	15,525	22,168	15
Maintenance of Distribution Reservoirs and Standpipes (650)	974	1,334	16
Maintenance of Mains (651)	4,302	8,615	17
Maintenance of Services (652)	2,628	1,707	18
Maintenance of Meters (653)	2,705	713	19
Maintenance of Hydrants (654)		2,092	20
Maintenance of Other Plant (655)	147	779	21
Total Transmission and Distribution Expenses	92,603	97,965	

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)	0		22
Accounting and Collecting Labor (902)	29,989	28,602	23
Supplies and Expenses (903)	3,582	3,054	24
Uncollectible Accounts (904)	16	115	25
Total Customer Accounts Expenses	33,587	31,771	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	41,050	45,910	27
Office Supplies and Expenses (921)	9,223	9,803	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	5,794	4,160	30
Property Insurance (924)	2,832	3,240	31
Injuries and Damages (925)	11,648	11,816	32
Employee Pensions and Benefits (926)	48,556	60,112	33
Regulatory Commission Expenses (928)		158	34
Miscellaneous General Expenses (930)		0	35
Transportation Expenses (933)	6,997	7,896	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	126,100	143,095	
Total Operation and Maintenance Expenses	303,817	306,449	

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		103,991	109,489	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,400	1,363	2
Net property tax equivalent		102,591	108,126	
Social Security		10,267	7,918	3
PSC Remainder Assessment		701	688	4
Other (specify): NONE			0	5
Total tax expense		113,559	116,732	

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			Vernon				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.195102				3
County tax rate	mills		6.089316				4
Local tax rate	mills		6.987000				5
School tax rate	mills		9.714920				6
Voc. school tax rate	mills		2.200867				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.187205				10
Less: state credit	mills		1.356343				11
Net tax rate	mills		23.830862				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.987000				14
Combined School Tax Rate	mills		11.915787				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.902787				17
Total Tax Rate	mills		25.187205				18
Ratio of Local and School Tax to Total	dec.		0.750492				19
Total tax net of state credit	mills		23.830862				20
Net Local and School Tax Rate	mills		17.884863				21
Utility Plant, Jan. 1	\$	6,469,686	6,469,686				22
Materials & Supplies	\$	27,708	27,708				23
Subtotal	\$	6,497,394	6,497,394				24
Less: Plant Outside Limits	\$	37,571	37,571				25
Taxable Assets	\$	6,459,823	6,459,823				26
Assessment Ratio	dec.		0.900100				27
Assessed Value	\$	5,814,487	5,814,487				28
Net Local & School Rate	mills		17.884863				29
Tax Equiv. Computed for Current Year	\$	103,991	103,991				30
Tax Equivalent per 1994 PSC Report	\$	88,277					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	103,991					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	2,540		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)	562,942	11,236	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	565,482	11,236	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	287,617		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	320,637		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	97,064		20
Total Pumping Plant	705,318	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,708		23
Total Water Treatment Plant	7,708	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)			2,540	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)			574,178	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	576,718	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			287,617	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			320,637	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			97,064	20
Total Pumping Plant	0	0	705,318	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			7,708	23
Total Water Treatment Plant	0	0	7,708	

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	1,315		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	415,132		26
Transmission and Distribution Mains (343)	2,444,910	140,881	27
Fire Mains (344)	0		28
Services (345)	328,027	14,029	29
Meters (346)	161,542	47,834	30
Hydrants (348)	336,740	21,149	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,687,666	223,893	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	13,177		34
Office Furniture and Equipment (391)	2,768		35
Computer Equipment (391.1)	15,080		36
Transportation Equipment (392)	34,246		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	41,553		39
Laboratory Equipment (395)	848		40
Power Operated Equipment (396)	66,383		41
Communication Equipment (397)	1,082		42
SCADA Equipment (397.1)	55,230		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	230,367	0	
Total utility plant in service directly assignable	5,196,541	235,129	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,196,541	235,129	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			1,315 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			415,132 26
Transmission and Distribution Mains (343)	15,315		2,570,476 27
Fire Mains (344)			0 28
Services (345)	250		341,806 29
Meters (346)			209,376 30
Hydrants (348)	1,900		355,989 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	17,465	0	3,894,094
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			13,177 34
Office Furniture and Equipment (391)			2,768 35
Computer Equipment (391.1)			15,080 36
Transportation Equipment (392)			34,246 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			41,553 39
Laboratory Equipment (395)			848 40
Power Operated Equipment (396)			66,383 41
Communication Equipment (397)			1,082 42
SCADA Equipment (397.1)			55,230 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	230,367
Total utility plant in service directly assignable	17,465	0	5,414,205
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	17,465	0	5,414,205

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)	8,500		26
Transmission and Distribution Mains (343)	916,426	147,891	27
Fire Mains (344)	0		28
Services (345)	175,887	37,330	29
Meters (346)	12,376		30
Hydrants (348)	56,210	35,750	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,169,399	220,971	
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	1,169,399	220,971	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,169,399	220,971	

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)			8,500 26
Transmission and Distribution Mains (343)	0		1,064,317 27
Fire Mains (344)			0 28
Services (345)			213,217 29
Meters (346)			12,376 30
Hydrants (348)			91,960 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,390,370
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	1,390,370
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,390,370

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			12,196	12,196	1
February			11,017	11,017	2
March			12,634	12,634	3
April			12,418	12,418	4
May			13,278	13,278	5
June			12,756	12,756	6
July			14,593	14,593	7
August			12,958	12,958	8
September			12,336	12,336	9
October			11,721	11,721	10
November			11,043	11,043	11
December			11,509	11,509	12
Total annual pumpage	0	0	148,459	148,459	
Less: Water sold				125,829	13
Volume pumped but not sold				22,630	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				3,413	16
Volume related to equipment/system malfunction				500	17
Non-utility volume NOT included in water sales				20	18
Total volume not sold but accounted for				3,933	19
Volume pumped but unaccounted for				18,697	20
Percent of water lost				13%	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.)				632	24
Date of maximum: 7/17/2006					25
Cause of maximum:					26
HYDRANT FLUSHING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				254	27
Date of minimum: 1/1/2006					28
Total KWH used for pumping for the year				512,090	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)	
RAILROAD AVENUE	2	506	12	70,000	Yes	1
OAK STREET	3	530	10	45,000	Yes	2
CONGRESS STREET	4	880	15	130,000	Yes	3
ARENA DRIVE	5	1,091	14	136,000	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	RAILROAD	OAK	CONGRESS	2
Purpose	B	P	P	3
Destination	R D	R D	R D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	CTW CORP	5
Year Installed	1997	1997	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	350	250	350	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1997	1935	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	50	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5			14
Location	ARENA DRIVE			15
Purpose	P			16
Destination	R D			17
Pump Manufacturer	EMERSON			18
Year Installed	2005			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	900			21
Pump Motor or Standby Engine Mfr	GENSET (CUMMINS)			22 23
Year Installed	2005			24
Type	ELECTRIC			25
Horsepower	435			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	CITY PARK	INDUSTRIAL PARK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1985	1970	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	180	180	6
Total capacity in gallons (actual)	250,000	250,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	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.)	0.5040	0.5320	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	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	2.000	207	0	0	0	207	1
M	D	4.000	23,193	25	1,021	0	22,197	2
M	D	6.000	48,736	565	0	0	49,301	3
P	D	6.000	10,412	0	0	0	10,412	4
M	D	8.000	42,577	7,381	0	0	49,958	5
M	D	10.000	15,850	0	0	0	15,850	6
M	D	12.000	26,305	0	0	0	26,305	7
Total Within Municipality			167,280	7,971	1,021	0	174,230	
P	D	6.000	2,800	0	0	0	2,800	8
Total Outside of Municipality			2,800	0	0	0	2,800	
Total Utility			170,080	7,971	1,021	0	177,030	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,555	0	5	0	1,550	22	1
P	0.750	5	0	0	0	5		2
M	1.000	205	70	0	0	275	63	3
M	1.250	4	0	0	0	4		4
M	1.500	18	3	0	0	21		5
M	2.000	26	0	0	0	26		6
M	3.000	2	0	0	0	2		7
M	4.000	6	0	0	0	6	1	8
M	6.000	4	1	0	0	5		9
M	10.000	1	0	0	0	1		10
Total Utility		1,826	74	5	0	1,895	86	

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	1,914	250	0	4	2,168	386	1
1.000	42	5	0	4	51	10	2
1.500	19	6	0	(1)	24	1	3
2.000	30	4	0	(1)	33	1	4
3.000	8	1	0	1	10	10	5
4.000	1	0	0	0	1	1	6
6.000	1	0	0	4	5	5	7
8.000	0	0	0	2	2	2	8
Total:	2,015	266	0	13	2,294	416	

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	1,674	182	7	9	0	296	2,168	1
1.000	4	30	2	4	0	11	51	2
1.500	0	17	1	2	0	4	24	3
2.000	0	19	1	8	0	5	33	4
3.000	0	5	0	4	0	1	10	5
4.000	0	1	0	0	0	0	1	6
6.000	0	0	0	1	3	1	5	7
8.000	0	0	0	0	1	1	2	8
Total:	1,678	254	11	28	4	319	2,294	

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	15			15	1
Within Municipality	268		2		266	2
Total Fire Hydrants	268	15	2	0	281	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	263
Number of distribution system valves end of year:	580
Number of distribution valves operated during year:	354

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.

OPERATION SUPPLIES AND EXPENSES (641) - DECREASE REPRESENTS A RETURN TO NORMAL OPERATING LEVELS AS PRIOR YEAR AMOUNT INCLUDED TESTING AND WATER ANALYSIS AS WELL NUMBER 5 CAME ON-LINE.

FUEL OR POWER PURCHASED FOR PUMPING (622) - NEW WELL #5 HAS REQUIRED ADDITIONAL PUMPING DUE TO WATER QUALITY PROBLEMS (SAND).

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.

WATER MAIN ADDITIONS WERE FINANCED BY CONTRIBUTION FROM DEVELOPER (CROSSING MEADOWS), AND WITH UTILITY FUNDS (HWY 56 PROJECT).

Water Services (Page W-18)

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

WATER SERVICE ADDITIONS WERE FINANCED BY CONTRIBUTION FROM DEVELOPER (CROSSING MEADOWS), AND WITH UTILITY FUNDS (HWY 56 PROJECT).

Meters (Page W-19)

Explain all reported adjustments.

ADJUSTMENT NECESSARY TO PROPERLY REPORT NUMBER OF METERS OWNED BY THE UTILITY AT DECEMBER 31, 2006. ADJUSTMENTS TO 6" AND 8" METERS SHOWN TO REFLECT METERS AT WELLS 2,3,4 & 5 ALONG WITH METERS IN RESERVE FOR THOSE WELLS. COSTS OF METERS WERE INCLUDED IN PRIOR REPORTS.

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
