



3015 (02-02-05)

ANNUAL REPORT

OF

Name: WEST BARABOO MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 500 CEDAR ST
WEST BARABOO, WI 53913

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: WEST BARABOO MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 500 CEDAR ST
WEST BARABOO, WI 53913

When was utility organized? 12/31/1936

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS MARY KLINGENMEYER
Title: VILLAGE CLERK/TREASURER

Office Address:
500 CEDAR ST
WEST BARABOO, WI 53913

Telephone: (608) 356 - 2516

Fax Number: (608) 356 - 2441

E-mail Address: vilwestboo@baraboo.com

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

Name: JOHN E VIG CPA
Title: MANAGING MEMBER

Office Address: VIG&ASSOCIATES LLC
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: SCOTT ALEXANDER
Title: VILLAGE PRESIDENT

Office Address:
500 CEDAR STREET
WEST BARABOO, WI 54665

Telephone: (608) 356 - 2516

Fax Number: (608) 356 - 2441

E-mail Address: VILWESTBOO@BARABOO.COM

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: VIG&ASSOCIATES LLC

Title:

Office Address: VIG&ASSOCIATES LLC

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

Date of most recent audit report: 2/15/2007

Period covered by most recent audit: 2006

Names and titles of utility management including manager or superintendent:

Name: MR ROBERT DEMARS

Title: SUPERINTENDENT

Office Address:

500 CEDAR STREET

WEST BARABOO, WI 53913

Telephone: (608) 356 - 2516

Fax Number: (608) 356 - 2441

E-mail Address: bobwestboo@baraboo.com

Name of utility commission/committee: WEST BARABOO UTILITY COMMITTEE

Names of members of utility commission/committee:

MR SCOTT ALEXANDER, PRESIDENT

MR JAMES BOWERS, MEMBER

MR ELGIN BULIN, MEMBER

MR GENE FENSKE, MEMBER

MR G. GETSCHMAN, MEMBER

MR RAY GETSCHMAN, MEMBER

MR BRUCE MEYER, MEMBER

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 6/25/1959

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:

None

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	458,878	440,771	1
Operating Expenses:			
Operation and Maintenance Expense (401)	339,963	348,723	2
Depreciation Expense (403)	63,533	53,300	3
Amortization Expense (404)	0	0	4
Taxes (408)	38,350	33,029	5
Total Operating Expenses	441,846	435,052	
Net Operating Income	17,032	5,719	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	17,032	5,719	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	57,766	16,557	9
Miscellaneous Nonoperating Income (421)	156,476	19,723	10
Total Other Income	214,242	36,280	
Total Income	231,274	41,999	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(3,139)	(3,139)	11
Other Income Deductions (426)	7,613	6,455	12
Total Miscellaneous Income Deductions	4,474	3,316	
Income Before Interest Charges	226,800	38,683	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	57,207	24,596	13
Amortization of Debt Discount and Expense (428)	13,559	1,791	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	12,906	15,545	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	83,672	41,932	
Net Income	143,128	(3,249)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	366,829	370,078	19
Balance Transferred from Income (433)	143,128	(3,249)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	21	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	509,936	366,829	

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	458,878		458,878	1
Total (Acct. 400):	458,878	0	458,878	
Operation and Maintenance Expense (401):				
Derived	339,963		339,963	2
Total (Acct. 401):	339,963	0	339,963	
Depreciation Expense (403):				
Derived	63,533		63,533	3
Total (Acct. 403):	63,533	0	63,533	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	38,350		38,350	5
Total (Acct. 408):	38,350	0	38,350	
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:	17,032	0	17,032	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
EARNINGS ON DEPOSITS AND TEMPORARY INVESTMEN	57,766	0	57,766	10
Total (Acct. 419):	57,766	0	57,766	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		100,336	100,336	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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Sewer	[REDACTED]	56,140	56,140 12
NONE	0	0	0 13
Total (Acct. 421):	0	156,476	156,476
TOTAL OTHER INCOME:	57,766	156,476	214,242

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(3,139)	[REDACTED]	(3,139) 14
NONE	0	0	0 15
Total (Acct. 425):	(3,139)	0	(3,139)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	5,100	5,100 16
Depreciation Expense on Contributed Plant - Sewer	[REDACTED]	2,513	2,513 17
NONE	0	0	0 18
Total (Acct. 426):	0	7,613	7,613
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(3,139)	7,613	4,474

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	57,207	[REDACTED]	57,207 19
Total (Acct. 427):	57,207	0	57,207
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND ISSUANCE EX	13,559	[REDACTED]	13,559 20
Total (Acct. 428):	13,559	0	13,559
Amortization of Premium on Debt--Cr. (429):			
\	0	[REDACTED]	0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	12,906	[REDACTED]	12,906 22
Total (Acct. 430):	12,906	0	12,906
Other Interest Expense (431):			
Derived	0	[REDACTED]	0 23
Total (Acct. 431):	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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	83,672	0	83,672
NET INCOME:	(5,735)	148,863	143,128
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	(1,888)	368,717	366,829 25
Total (Acct. 216):	(1,888)	368,717	366,829
Balance Transferred from Income (433):			
Derived	(5,735)	148,863	143,128 26
Total (Acct. 433):	(5,735)	148,863	143,128
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
MISCELLANEOUS ADJUSTMENT	21	0	21 28
Total (Acct. 435)--Debit:	21	0	21
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(7,644)	517,580	509,936

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				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	276,657	0	182,221	0	458,878	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	2,147				2,147	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	274,510	0	182,221	0	456,731	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,957,371	2,879,634	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	506,094	435,388	2
Net Utility Plant	3,451,277	2,444,246	
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)	0	0	6
Special Funds (125)	215,791	207,748	7
Total Other Property and Investments	215,791	207,748	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	301,177	1,278,799	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	501,267	0	10
Customer Accounts Receivable (142)	65,637	68,891	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,030	109,952	14
Materials and Supplies (150)	22,638	21,139	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	893,749	1,478,781	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	16,913	30,471	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	474,932	138,043	20
Total Deferred Debits	491,845	168,514	
Total Assets and Other Debits	5,052,662	4,299,289	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,489,665	1,419,005	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	509,936	366,829	23
Total Proprietary Capital	2,999,601	1,785,834	
LONG-TERM DEBT			
Bonds (221)	1,495,000	1,525,000	24
Advances from Municipality (223)	234,328	282,797	25
Other long-Term Debt (224)	53,379	55,779	26
Total Long-Term Debt	1,782,707	1,863,576	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	30,020	26,675	28
Payables to Municipality (233)	113,303	522,112	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	56,525	26,177	31
Interest Accrued (237)	17,150	18,420	32
Other Current and Accrued Liabilities (238)		0	33
Total Current and Accrued Liabilities	216,998	593,384	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	53,356	56,495	36
Total Deferred Credits	53,356	56,495	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)		0	37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	5,052,662	4,299,289	

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	1,983,999	895,635	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 (100.1)	2,204,356	1,165,008	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	331,273	256,734	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	2,535,629	1,421,742	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)	305,388	111,039	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	47,602	42,065	0	0	12
Total Accumulated Provision	352,990	153,104	0	0	
Net Utility Plant	2,182,639	1,268,638	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	265,072	88,262			353,334	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	38,348	25,185			63,533	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,408	(2,408)			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	40,756	22,777	0	0	63,533	16
Debits during year						17
Book cost of plant retired	440	0			440	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	440	0	0	0	440	25
Balance end of year (110.1)	305,388	111,039	0	0	416,427	26
Composite Depreciation Rate?	No	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	42,502	39,552			82,054	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	5,100	2,513			7,613	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	5,100	2,513	0	0	7,613	16
Debits during year						17
Book cost of plant retired	0	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)	47,602	42,065	0	0	89,667	26
Composite Depreciation Rate?	No	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	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

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					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	22,638	21,139 2
Sewer utility	0	0 3
Gas utility	0	0 4
Merchandise	0	0 5
Other materials & supplies	0	0 6
Total Materials and Supplies	<u>22,638</u>	<u>21,139</u>

**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)				
1999 GO DEBT	1,309	428	2,618	1
2005 WATER / SEWER BAN	11,768	428	11,767	2
WATER MORTGAGE REVENUE BONDS	481	428	2,528	3
Total			16,913	
Unamortized premium on debt (251)				
NONE				4
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	1,419,005	1
Changes during year (explain):		
CONTRIBUTIONS BY TIF DISTRICT TO EXTENSION HWY 12 AREA	1,070,660	2
Balance end of year	<u>2,489,665</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
WATER MORTGAGE REVENUE BONDS	02/01/1996	03/01/2012	4.75%	240,000	1
2005 WATER / SEWER BAN	10/27/2005	11/01/2007	3.30%	1,255,000	2
Total Bonds (Account 221):				1,495,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
STATE TRUST FUND LOAN 02	07/11/1994	03/15/2014	5.50%	104,026	1
1999 GO DEBT	06/01/1999	06/17/2009	4.80%	130,302	2
Total for Account 223				234,328	
Other Long-Term Debt (224)					
G. O. CORPORATE PURPOSE BOND	02/21/2001	02/01/2016	4.44%	53,379	3
Total for Account 224				53,379	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	26,177	1
Accruals:		
Charged water department expense	33,760	2
Charged electric department expense		3
Charged sewer department expense	4,591	4
Other (explain):		
NONE		5
Total Accruals and other credits	38,351	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	7,835	7
PSC Remainder Assessment	168	8
Other (explain):		
NONE		9
Total payments and other debits	8,003	
Balance end of year	56,525	

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)					
MORTGAGE REVENUE BONDS	4,628	13,402	13,882	4,148	1
2005 WATER / SEWER BAN	7,056	41,358	41,512	6,902	2
Subtotal	11,684	54,760	55,394	11,050	
Advances from Municipality (223)					
NONE	0			0	3
STATE TRUST FUND LOAN 02	5,006	5,834	6,279	4,561	4
1999 GO DEBT	677	7,072	7,222	527	5
Subtotal	5,683	12,906	13,501	5,088	
Other long-Term Debt (224)					
G.O. CORPORATE PURPOSE BOND	1,053	2,447	2,488	1,012	6
Subtotal	1,053	2,447	2,488	1,012	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	18,420	70,113	71,383	17,150	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DEBT RESERVE AND REDEMPTION FUNDS	215,791	3
Total (Acct. 125):	215,791	
Notes Receivable (141):		
ADVANCES DUE FROM THE TIF DISTRICT	501,267	4
Total (Acct. 141):	501,267	
Customer Accounts Receivable (142):		
Water	30,228	5
Electric	0	6
Sewer (Regulated)	35,409	7
Other (specify):		
NONE		8
Total (Acct. 142):	65,637	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY	3,030	12
Total (Acct. 145):	3,030	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
UNAMORTIZED INVESTMENT IN BARABOO WWTP-AUTH BY PSC IN 2000 RATE CASE	474,932	15
Total (Acct. 183):	474,932	

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):		
WATER DUE TO MUNICIPALITY FOR OPERATING EXPENSES AND DEBT PAYMENTS	76,944	16
SEWER DUE TO MUNICIPALITY FOR OPERATING EXPENSES AND DEBT PAYMENTS	36,359	17
Total (Acct. 233):	113,303	
Other Deferred Credits (253):		
Regulatory Liability	53,356	18
NONE		19
Total (Acct. 253):	53,356	

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 (100.1)	1,978,699	0	930,024	0	2,908,723	1
Materials and Supplies	21,888	0	0	0	21,888	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	285,230	0	99,650	0	384,880	4
Customer Advances for Construction					0	5
Regulatory Liability	25,937	0	28,988	0	54,925	6
NONE					0	7
Average Net Rate Base	1,689,420	0	801,386	0	2,490,806	
Net Operating Income	52,977	0	(35,945)	0	17,032	8
Net Operating Income as a percent of						
Average Net Rate Base	3.14%	N/A	-4.49%	N/A	0.68%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.2	1
Electric		2
Gas		3
Sewer	1.2	4

**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	26,678	0	29,817	0	56,495	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	1,482	0	1,657	0	3,139	3
Other (specify):						
NONE					0	4
Balance End of Year	25,196	0	28,160	0	53,356	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-18)

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

AUTHORIZED BY PSC IN THE 2000 RATE PROCEEDING

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

A/C 145-AMOUNT RELATES REIMBURSEABLE EXPENSES DUE FROM GENERAL

A/C 233-AMOUNT WATER AND SEWER DUE TO GENERAL RELATES TO 2006 DEBT PAYMENTS AND OTHER EXPENSES PAAID BY GENERAL FUND DURING THE YEAR

Signature Page (Page ii)

General footnotes

(Vig & Associates, LLC Letterhead)

To the Village Board
of the Village of West Baraboo
West Baraboo, Wisconsin 53120-0166

We have compiled the balance sheets of the Village of West Baraboo Municipal Water and Sewer 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
February 17, 2007

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	270,046	259,673	1
Total Sales of Water	270,046	259,673	
Other Operating Revenues			
Forfeited Discounts (470)	109	0	2
Other Water Revenues (474)	6,502	2,124	3
Total Other Operating Revenues	6,611	2,124	
Total Operating Revenues	276,657	261,797	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	98,092	112,226	4
General Operating Expenses (680-690)	53,480	53,785	5
Total Operation and Maintenance Expenses	151,572	166,011	
Other Operating Expenses			
Depreciation Expense (403)	38,348	33,336	6
Amortization Expense (404)		0	7
Taxes (408)	33,760	29,009	8
Total Other Operating Expenses	72,108	62,345	
Total Operating Expenses	223,680	228,356	
NET OPERATING INCOME	52,977	33,441	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	17	55	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	17	55	
Metered Sales to General Customers (461)				
Residential	544	21,401	98,991	4
Commercial	79	13,628	46,539	5
Industrial	3	157	1,110	6
Total Metered Sales to General Customers (461)	626	35,186	146,640	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		116,414	8
Other Sales to Public Authorities (464)	18	1,989	6,937	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	646	37,192	270,046	

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)	116,414	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)	116,414	
Forfeited Discounts (470):		
Customer late payment charges	109	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	109	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,147	7
Other (specify): RECONNECTION AND CONNECTION FEES	4,355	8
Total Other Water Revenues (474)	6,502	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	21,487	21,077	1
Purchased Water (610)	69,620	71,171	2
Fuel or Power Purchased for Pumping (620)	699	226	3
Chemicals (630)		0	4
Supplies and Expenses (640)	6,286	17,147	5
Repairs of Water Plant (650)	0	2,605	6
Transportation Expenses (660)		0	7
Total Plant Operation and Maintenance Expenses	98,092	112,226	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	21,487	21,077	8
Office Supplies and Expenses (681)	2,319	4,031	9
Outside Services Employed (682)	6,582	7,069	10
Insurance Expense (684)	6,512	6,570	11
Employees Pensions and Benefits (686)	16,060	15,021	12
Regulatory Commission Expenses (688)	520	0	13
Miscellaneous General Expenses (689)		17	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	53,480	53,785	
Total Operation and Maintenance Expenses	151,572	166,011	

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		30,348	26,177	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		589	594	2
Net property tax equivalent		29,759	25,583	
Social Security		3,833	3,225	3
PSC Remainder Assessment		168	201	4
Other (specify): NONE			0	5
Total tax expense		33,760	29,009	

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			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.164920				3
County tax rate	mills		4.035510				4
Local tax rate	mills		7.320710				5
School tax rate	mills		6.616360				6
Voc. school tax rate	mills		1.138470				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.275970				10
Less: state credit	mills		1.101860				11
Net tax rate	mills		18.174110				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.320710				14
Combined School Tax Rate	mills		7.754830				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.075540				17
Total Tax Rate	mills		19.275970				18
Ratio of Local and School Tax to Total	dec.		0.782090				19
Total tax net of state credit	mills		18.174110				20
Net Local and School Tax Rate	mills		14.213787				21
Utility Plant, Jan. 1	\$	1,983,999	1,983,999				22
Materials & Supplies	\$	21,139	21,139				23
Subtotal	\$	2,005,138	2,005,138				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,005,138	2,005,138				26
Assessment Ratio	dec.		1.064807				27
Assessed Value	\$	2,135,085	2,135,085				28
Net Local & School Rate	mills		14.213787				29
Tax Equiv. Computed for Current Year	\$	30,348	30,348				30
Tax Equivalent per 1994 PSC Report	\$	20,662					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	30,348					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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	994		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	994	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	76,058		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	56,875		17
Diesel Pumping Equipment (326)	30,678		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	163,611	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 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)			994 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	994
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			76,058 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			56,875 17
Diesel Pumping Equipment (326)			30,678 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	163,611
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 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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	14,689		24
Structures and Improvements (341)	575		25
Distribution Reservoirs and Standpipes (342)	351,542		26
Transmission and Distribution Mains (343)	964,062	418,447	27
Fire Mains (344)	0		28
Services (345)	44,267		29
Meters (346)	78,069	6,532	30
Hydrants (348)	105,774	26,775	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,558,978	451,754	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	765		35
Computer Equipment (372.1)	8,738		36
Transportation Equipment (373)	8,246		37
Other General Equipment (379)	11,710		38
Other Tangible Property (390)	0		39
Total General Plant	29,459	0	
Total utility plant in service directly assignable	1,753,042	451,754	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,753,042	451,754	

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)			14,689 24
Structures and Improvements (341)			575 25
Distribution Reservoirs and Standpipes (342)			351,542 26
Transmission and Distribution Mains (343)			1,382,509 27
Fire Mains (344)			0 28
Services (345)			44,267 29
Meters (346)	440		84,161 30
Hydrants (348)			132,549 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	440	0	2,010,292
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			765 35
Computer Equipment (372.1)			8,738 36
Transportation Equipment (373)			8,246 37
Other General Equipment (379)			11,710 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	29,459
Total utility plant in service directly assignable	440	0	2,204,356
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	440	0	2,204,356

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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	155,868	81,616	27
Fire Mains (344)	0		28
Services (345)	60,478	13,900	29
Meters (346)	6,466		30
Hydrants (348)	8,145	4,800	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	230,957	100,316	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	230,957	100,316	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	230,957	100,316	

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)			237,484 27
Fire Mains (344)			0 28
Services (345)			74,378 29
Meters (346)			6,466 30
Hydrants (348)			12,945 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	331,273
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	331,273
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	331,273

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				0	1
February				0	2
March	11,168			11,168	3
April				0	4
May				0	5
June	9,895			9,895	6
July				0	7
August				0	8
September	11,457			11,457	9
October				0	10
November				0	11
December	9,656			9,656	12
Total annual pumpage	42,176	0	0	42,176	
Less: Water sold				37,192	13
Volume pumped but not sold				4,984	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				200	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				200	19
Volume pumped but unaccounted for				4,784	20
Percent of water lost				11%	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.)					24
Date of maximum:					25
Cause of maximum:					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)					27
Date of minimum:					28
Total KWH used for pumping for the year				0	29
If water is purchased: Vendor Name: City of Baraboo					30
Point of Delivery: West Baraboo					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)
-------------------------	--	----------------------------------	--	---	--

NONE

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	BOOSTER STATION			1
Location	WEST SIDE			2
Purpose	B			3
Destination	D			4
Pump Manufacturer	USEMCO			5
Year Installed	1999			6
Type	OTHER			7
Actual Capacity (gpm)	250			8
Pump Motor or Standby Engine Mfr	ONAN			9 10
Year Installed	1999			11
Type	NATURAL GAS			12
Horsepower	100			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1991		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	162		6
Total capacity in gallons (actual)	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,485	0	0	0	1,485	1
M	D	4.000	255	0	0	0	255	2
M	D	6.000	29,265	0	0	0	29,265	3
M	D	8.000	14,132	2,272	0	0	16,404	4
M	D	10.000	2,830	423	0	0	3,253	5
M	D	12.000	6,568	4,361	0	0	10,929	6
Total Within Municipality			54,535	7,056	0	0	61,591	
Total Utility			54,535	7,056	0	0	61,591	

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	291	0	0	0	291		1
M	1.000	151	5	0	0	156	20	2
M	1.250	3	0	0	0	3		3
M	1.500	15	0	0	0	15	8	4
M	2.000	5	4	0	0	9		5
M	6.000	1	0	0	0	1		6
Total Utility		466	9	0	0	475	28	

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	574	54	11	0	617	68	1
0.750	0	0	0	0	0	0	2
1.000	23	2	0	0	25	0	3
1.500	8	0	0	0	8	0	4
2.000	13	0	0	0	13	0	5
Total:	618	56	11	0	663	68	

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	547	48	1	14	0	7	617	1
0.750	0	0	0	0	0	0	0	2
1.000	6	15	0	2	0	2	25	3
1.500	2	5	0	1	0	0	8	4
2.000	0	9	2	2	0	0	13	5
Total:	555	77	3	19	0	9	663	

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	107	16			123	2
Total Fire Hydrants	107	16	0	0	123	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	123
Number of distribution system valves end of year:	306
Number of distribution valves operated during year:	306

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

FOR ACCOUNT 474-DONE

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

OVERALL PLANT O AND M EXPENSES WERE LOWER IN 2006 COMPARED TO 2005

If Fuel or Power Purchased for Pumping (620), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

NOT APPLICABLE SINCE WATER IS PURCHASED FROM THE CITY OF BARABOO

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

REPAIRS OF PLANT-A/C 650- DECREASED IN 2006 COMPARED TO 2005

AUPPLIES AND EXPENSE /C 640-ACTIVITY DECREASED IN 2006 AS THERE WERE FEWER PURCHASES OF SUPPLIES

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.

WATERMAINS ADDED IN 2006 WERE FINANCED FROM CUSTOMER CONTRIBUTIONS AND MUNICIPAL(TIF DISTRICT) CONTRIBUTIONS

Water Services (Page W-18)

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

SERVICES ADDED IN 2006 WERE FINANCED FROM CUSTOMER AND MUNICIPAL(TIF DISTRICT) CONTRIBUTIONS

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.

THESE METERS ARE TESTED EVERY 2 YEARS

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	177,367	178,824	1
Total Sewage Operating Revenues	177,367	178,824	
Other Operating Revenues			
Forfeited Discounts (631)	129	0	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	4,725	150	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	4,854	150	
Total Operating Revenues	182,221	178,974	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	106,860	107,481	8
Maintenance Expenses (831-834)	1,545	1,586	9
Customer Accounting & Collection Expenses (840-843)	21,487	21,077	10
Administrative and General Expenses (850-857)	58,499	52,568	11
Total Operation and Maintenance Expenses	188,391	182,712	
Other Operating Expenses			
Depreciation Expense (403)	25,185	19,964	12
Amortization Expense (404)		0	13
Taxes (408)	4,590	4,020	14
Total Other Operating Expenses	29,775	23,984	
Total Operating Expenses	218,166	206,696	
NET OPERATING INCOME	(35,945)	(27,722)	

SEWAGE OPERATING REVENUES

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	547	20,613	108,768	5
Commercial Revenues	79	13,577	60,392	6
Industrial Revenues				7
Revenues from Public Authorities	18	1,801	8,207	8
Total Measured Service to General Customers (622)	644	35,991	177,367	
Service to Public Authorities (623)				
Service to Other Systems (624)				
Other Sewerage Service (625)				
Interdepartmental Service (626)				
Total Sewage Operating Revenues	644	35,991	177,367	

HIGH STRENGTH CONTRIBUTORS

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

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
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NONE

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
 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)	
Customers Forfeited Discounts (631):		
Customer late payment charges	129	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	129	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
RECONNECTION AND CONNECTION FEES	4,725	6
Total Miscellaneous Operating Revenues (635)	4,725	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)		0	1
Power and Fuel for Pumping (821)	0	0	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	106,860	107,481	8
Transportation Expenses (828)		0	9
Rents (829)		0	10
Total Operation Expenses	106,860	107,481	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	0	831	11
Maintenance of Collection System Pumping Equipment (832)	0	0	12
Maintenance of Treatment and Disposal Plant Equipment (833)	0	0	13
Maintenance of General Plant Structures and Equipment (834)	1,545	755	14
Total Maintenance Expenses	1,545	1,586	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	21,487	21,077	15
Flat Rate Inspections (841)	0	0	16
Meter Reading (842)		0	17
Uncollectible Accounts (843)		0	18
Total Customer Accounting & Collection Expenses	21,487	21,077	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	21,487	21,077	19
Office Supplies and Expenses (851)	2,319	3,676	20
Outside Services Employed (852)	6,733	3,160	21
Insurance Expense (853)	6,562	6,570	22
Employees Pensions and Benefits (854)	16,060	15,021	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)
ADMINISTRATIVE AND GENERAL EXPENSES		
Regulatory Commission Expenses (855)	0	24
Miscellaneous General Expenses (856)	5,338	3,064 25
Rents (857)		0 26
Total Administrative and General Expenses	58,499	52,568
 Total Operation and Maintenance Expenses	188,391	182,712

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Social Security		3,833	3,225	1
Local and School Tax Equivalent on Meters Charged by Water Department		589	594	2
PSC Remainder Assessment		168	201	3
Other (specify): NONE			0	4
Total tax expense		4,590	4,020	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	669		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	29,787	23,667	6
Collecting Mains and Accessories (313)	552,098	163,809	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0	54,733	9
Other Collecting System Equipment (316)	0		10
Total Collection System	582,554	242,209	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0	227,758	14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	0	227,758	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			669 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			53,454 6
Collecting Mains and Accessories (313)			715,907 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			54,733 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	824,763
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			227,758 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	227,758
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26

**SEWER UTILITY PLANT IN SERVICE
--Plant Financed by 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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	903		31
Computer Equipment (372.1)	8,029		32
Transportation Equipment (373)	61,954		33
Other General Equipment (379)	41,601		34
Other Tangible Property (390)	0		35
Total General Plant	112,487	0	
Total utility plant in service directly assignable	695,041	469,967	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	695,041	469,967	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			903 31
Computer Equipment (372.1)			8,029 32
Transportation Equipment (373)			61,954 33
Other General Equipment (379)			41,601 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	112,487
Total utility plant in service directly assignable	0	0	1,165,008
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	1,165,008

**SEWER UTILITY PLANT IN SERVICE
--Plant Financed by Contributions--**

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	16,377	18,480	6
Collecting Mains and Accessories (313)	184,217	37,660	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	200,594	56,140	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			34,857 6
Collecting Mains and Accessories (313)			221,877 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	256,734
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26

**SEWER UTILITY PLANT IN SERVICE
--Plant Financed by Contributions--**

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	200,594	56,140	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	200,594	56,140	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	256,734
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	256,734

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	450	5	0	0	455	204	1
Sewer	6.000	2	4	0	0	6		2
Total Utility		452	9	0	0	461	204	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
6.000	1,364	0	0	0	1,364	1
8.000	35,362	6,706	0	0	42,068	2
10.000	2,136	0	0	0	2,136	3
12.000	538	0	0	0	538	4
Total Utility	39,400	6,706	0	0	46,106	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

OUTSIDE SERVICES EMPLOYED-A/C 852-INCREASE CONSISTS OF PROFESSIONAL SERVICES AND CONSULTING FEES AT LEVELS HIGHER THAN THOSE EXPERIENCED IN 2005
MISCELLANEOUS GENERAL EXPENSES CONSIST OF OPERATING EXPENSE, SUPPLIES AND UNCLASSIFIED MISCELLANEOUS EXPENSES THAT ARE AT HIGHER LEVELS THAN 2005

Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page S-07)

General footnotes

THE NORTH ANNEX AREA (TIF DISTRICT) AND GLACIER VIEW SUBDIVISION WERE CONTRIBUTED IN 2006

If Additions for any Accounts exceed \$10,000, please explain.

ADDITIONS IN ACCOUNT 313, 315, 312, 323 ALL REFLECT CONTRIBUTIONS BY MUNICIPALITY (TIF DISTRICT) AND CUSTOMER DEVELOPER FOR THE GLACIER VIEW AND NORTH HWY 12 ANNEX AREA

If Plant in Service Additions, Account 312, are greater than zero AND Additions on the Sewer Services schedule are zero, please explain.

SERVICE ADDITIONS WERE FINANCED FROM CUSTOMER AND MUNICIPAL (TIF DISTRICT) CONTRIBUTIONS

If Plant in Service Additions, Accounts 313, 314 or 315, are greater than zero AND Additions on the Sewer Mains schedule are zero, please explain.

MAINS WERE FINANCED FROM MUNICIPAL CONTRIBUTIONS (TIF DISTRICT) AND RELATED TO EXTENSION AT THE NORTH HIGHWAY 12 AREA-TIF DISTRICT

If Plant in Service Retirements, Accounts 313, 314 or 315, are greater than zero AND Retirements on the Sewer Mains schedule are zero, please explain.

COLLECTING MAIN ADDITIONS IN 2006 WERE FINANCED FROM CUSTOMER AND MUNICIPAL (TIF DISTRICT) CONTRIBUTIONS

Sewer Utility Plant in Service --Plant Financed by Contributions-- (Page S-09)

If Additions for any Accounts exceed \$10,000, please explain.

ADDITIONS CONSIST OF GLACIER VIEW SUBDIVISION CONTRIBUTIONS FOR ACCOUNT 312 AND 313

Sewer Services (Page S-11)

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

SERVICE ADDITIONS CONTRIBUTED BY CUSTOMER AND MUNICIPALITY

Sewer Mains (Page S-12)

If Added During Year is greater than zero, please explain financing (see schedule headnote No. 3 regarding financing of mains).

MAINS FINANCED BY MUNICIPALITY AND CUSTOMER/DEVELOPER