



3013 (02-02-05)

ANNUAL REPORT

OF

Name: APPLETON WATER DEPT

Principal Office: 100 N. APPLETON STREET
P.O. BOX 2519
APPLETON, WI 54913-2519

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: APPLETON WATER DEPT

Utility Address: 100 N. APPLETON STREET

P.O. BOX 2519

APPLETON, WI 54913-2519

When was utility organized? 12/1/1911

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LISA MAERTZ

Title: FINANCE DIRECTOR

Office Address:

100 N. APPLETON STREET

P.O. BOX 2519

APPLETON, WI 54913-2519

Telephone: (920) 832 - 6442

Fax Number: (920) 832 - 6044

E-mail Address: lisa.maertz@appleton.org

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE & CO., LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: mlavold@virchowkrause.com

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

Name: JEFFREY JIRSCHLE

Title: CHAIRPERSON

Office Address:

100 N. APPLETON STREET

P.O. BOX 2519

APPLETON, WI 54913-2519

Telephone: () -

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

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

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: jandres@virchowkrause.com

Date of most recent audit report: 3/21/2007

Period covered by most recent audit: 01/01/07 - 12/31/07

Names and titles of utility management including manager or superintendent:

Name: MICHAEL BUETTNER

Title: DIRECTOR OF UTILITIES

Office Address:

2281 MANITOWOC ROAD
MENASHA, WI 54952-9411

Telephone: (920) 997 - 4219

Fax Number: (920) 997 - 3240

E-mail Address: michaelbuettner@appleton.org

Name of utility commission/committee: UTILITIES COMMITTEE

Names of members of utility commission/committee:

- MR EDWARD BARANOWSKI
- MR THOMAS BROWN
- MR JEFFREY JIRSCHLE, CHAIRPERSON
- MS CATHY SPEARS
- MR PETER STUECK

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)	14,357,685	14,251,543	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	7,379,821	5,758,665	2
Depreciation Expense (403)	2,654,359	2,579,983	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,221,003	1,173,414	5
Total Operating Expenses	11,255,183	9,512,062	
Net Operating Income	3,102,502	4,739,481	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	3,102,502	4,739,481	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	7,241	6,964	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	333,186	163,471	10
Miscellaneous Nonoperating Income (421)	414,402	741,114	11
Total Other Income	754,829	911,549	
Total Income	3,857,331	5,651,030	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(93,345)	(93,345)	12
Other Income Deductions (426)	277,098	267,474	13
Total Miscellaneous Income Deductions	183,753	174,129	
Income Before Interest Charges	3,673,578	5,476,901	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	3,181,518	3,204,008	14
Amortization of Debt Discount and Expense (428)	64,172	63,015	15
Amortization of Premium on Debt--Cr. (429)	12,910	7,495	16
Interest on Debt to Municipality (430)	0	(12,471)	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	50,771	19
Total Interest Charges	3,232,780	3,196,286	
Net Income	440,798	2,280,615	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	39,208,836	36,949,293	20
Balance Transferred from Income (433)	440,798	2,280,615	21
Miscellaneous Credits to Surplus (434)	0	12,704	22
Miscellaneous Debits to Surplus--Debit (435)	27,008	33,776	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)	39,622,626	39,208,836	

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	14,357,685		14,357,685	1
Total (Acct. 400):	14,357,685	0	14,357,685	
Operation and Maintenance Expense (401-402):				
Derived	7,379,821		7,379,821	2
Total (Acct. 401-402):	7,379,821	0	7,379,821	
Depreciation Expense (403):				
Derived	2,654,359		2,654,359	3
Total (Acct. 403):	2,654,359	0	2,654,359	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	1,221,003		1,221,003	5
Total (Acct. 408):	1,221,003	0	1,221,003	
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:	3,102,502	0	3,102,502	

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):				
MISCELLANEOUS	7,241		7,241	9
Total (Acct. 417):	7,241	0	7,241	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INVESTMENT INCOME	333,186	0	333,186 11
Total (Acct. 419):	333,186	0	333,186
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	414,402	414,402 12
NONE	0	0	0 13
Total (Acct. 421):	0	414,402	414,402
TOTAL OTHER INCOME:	340,427	414,402	754,829
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(93,345)	██████████	(93,345) 14
NONE	0	0	0 15
Total (Acct. 425):	(93,345)	0	(93,345)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	277,098	277,098 16
NONE	0	0	0 17
Total (Acct. 426):	0	277,098	277,098
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(93,345)	277,098	183,753
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	3,181,518	██████████	3,181,518 18
Total (Acct. 427):	3,181,518	0	3,181,518
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND ISSUANCE CO	24,580	██████████	24,580 19
AMORTIZATION OF LOSS ON ADVANCE REFUNDING	39,592	██████████	39,592 20
Total (Acct. 428):	64,172	0	64,172
Amortization of Premium on Debt--Cr. (429):			
AMORTIZATION OF DEBT PREMIUM	12,910	██████████	12,910 21
Total (Acct. 429):	12,910	0	12,910
Interest on Debt to Municipality (430):			
Derived	0	██████████	0 22
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 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	3,232,780	0	3,232,780
NET INCOME:	303,494	137,304	440,798
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	25,613,023	13,595,813	39,208,836 25
Total (Acct. 216):	25,613,023	13,595,813	39,208,836
Balance Transferred from Income (433):			
Derived	303,494	137,304	440,798 26
Total (Acct. 433):	303,494	137,304	440,798
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
TRANSFER TO CITY OF APPLETON - ADMINISTRATION	13,800	0	13,800 28
TRANSFER TO CITY OF APPLETON - CAPITAL PROJECTS	13,200	0	13,200 29
ADJUSTMENT	8	0	8 30
Total (Acct. 435)--Debit:	27,008	0	27,008
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 32
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	25,889,509	13,733,117	39,622,626

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 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

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	14,357,685	0	0	0	14,357,685	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	8,895				8,895	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	14,348,790	0	0	0	14,348,790	

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	1,545,192	(81,900)	1,463,292	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses		81,900	81,900	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	189,503		189,503	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	1,734,695	0	1,734,695	

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	38.3	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 (101-107)	127,873,373	123,251,159	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	23,040,927	20,110,902	2
Net Utility Plant	104,832,446	103,140,257	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	104,832,446	103,140,257	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	10,054	31,576	8
Special Funds (125-128)	8,055,801	8,392,268	9
Total Other Property and Investments	8,065,855	8,423,844	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	100		10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	3,292,414	3,085,995	15
Other Accounts Receivable (143)	1,689	5,766	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	285,261	200,456	18
Materials and Supplies (151-163)	301,659	286,999	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	112,007	111,107	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,993,130	3,690,323	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	251,386	315,558	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	251,386	315,558	
Total Assets and Other Debits	117,142,817	115,569,982	

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)	3,660,204	3,325,623	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	39,622,626	39,208,836	28
Total Proprietary Capital	43,282,830	42,534,459	
LONG-TERM DEBT			
Bonds (221-222)	62,295,000	66,090,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	175,000	480,000	31
Total Long-Term Debt	62,470,000	66,570,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	8,132,858	3,118,631	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	3,087	3,087	35
Taxes Accrued (236)	1,121,099	1,073,371	36
Interest Accrued (237)	1,531	39,395	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	417,054	410,426	41
Total Current and Accrued Liabilities	9,675,629	4,644,910	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	127,488	140,398	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	1,586,870	1,680,215	44
Total Deferred Credits	1,714,358	1,820,613	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	117,142,817	115,569,982	

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	123,251,159	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)	110,695,069	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	16,809,579	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)	95,011				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	273,714				9
Total Utility Plant	127,873,373	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 (111.1)	20,264,004	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,776,923	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	23,040,927	0	0	0	
Net Utility Plant	104,832,446	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

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 (111.1)	17,586,831				17,586,831	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	2,654,359				2,654,359	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	217,899				217,899	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	874				874	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	2,873,132	0	0	0	2,873,132	16
Debits during year						17
Book cost of plant retired	185,226				185,226	18
Cost of removal	10,733				10,733	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	195,959	0	0	0	195,959	25
Balance end of year (111.1)	20,264,004	0	0	0	20,264,004	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

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 (111.1)	2,524,071				2,524,071	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	277,098				277,098	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				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	277,098	0	0	0	277,098	16
Debits during year						17
Book cost of plant retired	11,551				11,551	18
Cost of removal	12,695				12,695	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	24,246	0	0	0	24,246	25
Balance end of year (111.1)	2,776,923	0	0	0	2,776,923	26

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 (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	301,659	286,999	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	301,659	286,999	

**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)				
1996 G.O. NOTE	74	428	0	1
1997 G.O. NOTE	694	428	0	2
1998 REVENUE REFUNDING BONDS	6,103	428	23,446	3
2000 REVENUE REFUNDING BONDS	4,437	428	33,484	4
2001 LOSS ON ADVANCE REFUNDING	39,592	428	79,184	5
2002 REVENUE BONDS	5,747	428	36,250	6
2004 REVENUE BONDS	4,242	428	43,081	7
2005 REVENUE BONDS	3,283	428	35,941	8
Total			251,386	
Unamortized premium on debt (251)				
2001 REOFFERING PREMIUM	5,772	429	49,352	9
2005 PREMIUM	7,138	429	78,136	10
Total			127,488	

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	3,325,623	1
Changes during year (explain):		
TIF DISTRICT CONTRIBUTIONS	334,581	2
Balance end of year	<u><u>3,660,204</u></u>	

BONDS (ACCTS. 221 AND 222)

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)	
REVENUE REFUNDING BONDS 1998	12/01/1998	01/01/2014	3.95%	2,690,000	1
REVENUE BONDS 2000	10/15/2000	01/01/2020	5.20%	2,600,000	2
REVENUE REFUNDING BONDS 2001	10/01/2001	01/01/2022	5.00%	45,600,000	3
REVENUE BONDS 2002	12/20/2002	01/01/2018	3.99%	4,380,000	4
REVENUE BONDS 2004	10/15/2004	01/01/2024	3.75%	3,490,000	5
REVENUE BONDS 2005	10/15/2005	01/01/2025	4.33%	3,535,000	6
Total Bonds (Account 221):				62,295,000	
Total Reacquired Bonds (Account 222)				0	7

Net amount of bonds outstanding December 31: 62,295,000

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)	
Other Long-Term Debt (224)					
2005 G.O. NOTE	03/15/2005	04/01/2007	3.50%	175,000	1
Total for Account 224				175,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	1,073,371	1
Accruals:		
Charged water department expense	1,221,003	2
Charged electric department expense		3
Charged sewer department expense	43,084	4
Other (explain):		
NONE		5
Total Accruals and other credits	1,264,087	
Taxes paid during year:		
County, state and local taxes	1,073,372	6
Social Security taxes	131,923	7
PSC Remainder Assessment	11,064	8
Other (explain):		
NONE		9
Total payments and other debits	1,216,359	
Balance end of year	1,121,099	

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)					
REVENUE REFUNDING BONDS - 1998	0	136,850	136,850	0	1
REVENUE BONDS - 2000	0	147,543	147,543	0	2
REVENUE BONDS - 2002	0	198,494	198,494	0	3
REVENUE REFUNDING BONDS - 2001	34,188	2,381,019	2,415,207	0	4
REVENUE BONDS - 2004		144,027	144,027	0	5
REVENUE BONDS - 2005		163,784	163,784	0	6
Subtotal	34,188	3,171,717	3,205,905	0	
Advances from Municipality (223)					
NONE	0	0	0	0	7
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
1996 G.O. NOTES	1,768	1,768	3,536	0	8
1997 G.O. NOTES	1,908	1,908	3,816	0	9
2005 G.O. NOTES	1,531	6,125	6,125	1,531	10
Subtotal	5,207	9,801	13,477	1,531	
Notes Payable (231)					
Q	0			0	11
Subtotal	0	0	0	0	
Total	39,395	3,181,518	3,219,382	1,531	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	10,054	2
Total (Acct. 124):	10,054	
Sinking Funds (125):		
DEPRECIATION ACCOUNT	500,000	3
RESERVE ACCOUNT	6,893,618	4
REDEMPTION ACCOUNT	662,183	5
Total (Acct. 125):	8,055,801	
Depreciation Fund (126):		
NONE		6
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		7
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	3,292,414	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	3,292,414	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		

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 Accounts Receivable (143):		
MISCELLANEOUS RECEIVABLES	3,230	17
DUE FROM LOCAL GOVERNMENT	651	18
ALLOWANCE FOR DOUBTFUL ACCOUNTS	(2,192)	19
Total (Acct. 143):	1,689	
Receivables from Municipality (145):		
DELINQUENTS AND SPECIAL ASSESSMENTS PLACED ON THE TAX ROLL	285,261	20
Total (Acct. 145):	285,261	
Prepayments (165):		
NONE		21
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		23
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		26
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		27
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	1,586,870	28
NONE		29
Total (Acct. 253):	1,586,870	

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)	108,290,672	0	0	0	108,290,672	1
Materials and Supplies	294,329	0	0	0	294,329	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	18,925,417	0	0	0	18,925,417	4
Customer Advances for Construction					0	5
Regulatory Liability	1,633,542	0	0	0	1,633,542	6
NONE					0	7
Average Net Rate Base	88,026,042	0	0	0	88,026,042	
Net Operating Income	3,102,502	0	0	0	3,102,502	8
Net Operating Income as a percent of						
Average Net Rate Base	3.52%	N/A	N/A	N/A	3.52%	

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	1,680,215	0	0	0	1,680,215	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	93,345	0	0	0	93,345	3
Other (specify):						
NONE					0	4
Balance End of Year	1,586,870	0	0	0	1,586,870	

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 \$10,000, 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

ACCOUNTANTS' COMPILATION REPORT

To the City Council
Appleton Water Department
Appleton, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Appleton Water Department, an enterprise fund of the City of Appleton as of December 31, 2006 and 2005, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2006 in the accompanying 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 supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

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

/s/ VIRCHOW, KRAUSE AND COMPANY, LLP

Madison, Wisconsin
March 21, 2007

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	14,065,050	13,975,755	1
Total Sales of Water	14,065,050	13,975,755	
Other Operating Revenues			
Forfeited Discounts (470)	49,381	43,937	2
Miscellaneous Service Revenues (471)	21,494	15,547	3
Rents from Water Property (472)	79,820	92,880	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	141,940	123,424	6
Total Other Operating Revenues	292,635	275,788	
Total Operating Revenues	14,357,685	14,251,543	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	11,793	15,804	7
Pumping Expenses (620-633)	986,872	887,540	8
Water Treatment Expenses (640-652)	4,134,393	2,596,665	9
Transmission and Distribution Expenses (660-678)	1,340,374	1,216,831	10
Customer Accounts Expenses (901-905)	107,092	125,942	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	799,297	915,883	13
Total Operation and Maintenance Expenses	7,379,821	5,758,665	
Other Operating Expenses			
Depreciation Expense (403)	2,654,359	2,579,983	14
Amortization Expense (404-407)		0	15
Taxes (408)	1,221,003	1,173,414	16
Total Other Operating Expenses	3,875,362	3,753,397	
Total Operating Expenses	11,255,183	9,512,062	
NET OPERATING INCOME	3,102,502	4,739,481	

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	37	293	34,246	2
Industrial				3
Total Unmetered Sales to General Customers (460)	37	293	34,246	
Metered Sales to General Customers (461)				
Residential	24,405	1,202,166	6,335,906	4
Commercial	1,745	496,848	2,064,959	5
Industrial	84	279,102	904,049	6
Total Metered Sales to General Customers (461)	26,234	1,978,116	9,304,914	
Private Fire Protection Service (462)	1		208,127	7
Public Fire Protection Service (463)	1		1,389,591	8
Other Sales to Public Authorities (464)	88	72,179	284,594	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	2	904,459	2,843,578	11
Interdepartmental Sales (467)				12
Total Sales of Water	26,363	2,955,047	14,065,050	

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)	
GRAND CHUTE	METERING STATIONS	794,223	2,491,617	1
WAVERLY SANITARY DISTRICT	METERING STATIONS	110,236	351,961	2
Total		904,459	2,843,578	

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)	1,356,596	1
Wholesale fire protection billed	32,995	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)	1,389,591	
Forfeited Discounts (470):		
Customer late payment charges	49,381	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	49,381	
Miscellaneous Service Revenues (471):		
MISCELLAENOUS REVENUE (TURN ON)	7,045	7
DAMAGE TO CITY PROPERTY	10,575	8
FLUSHING AND OTHER	3,874	9
Total Miscellaneous Service Revenues (471)	21,494	
Rents from Water Property (472):		
LEASE REVENUE	79,820	10
Total Rents from Water Property (472)	79,820	
Interdepartmental Rents (473):		
NONE		11
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	124,000	12
Other (specify): INSURANCE PROCEEDS AND TESTING	17,940	13
Total Other Water Revenues (474)	141,940	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	3,579	3,039	6
Maintenance of Structures and Improvements (611)	6,514	11,146	7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	1,700	1,619	9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
Total Source of Supply Expenses	11,793	15,804	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0		14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	470,150	429,646	17
Pumping Labor and Expenses (624)	374,613	317,199	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	126,976	140,695	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	0		23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	15,133	0	25
Total Pumping Expenses	986,872	887,540	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	365,521	337,796	26
Chemicals (641)	885,412	744,385	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	2,728,951	1,374,459	28
Miscellaneous Expenses (643)	115,677	81,386	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)	875	3,670	32
Maintenance of Water Treatment Equipment (652)	37,957	54,969	33
Total Water Treatment Expenses	4,134,393	2,596,665	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	83,359	78,514	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)	169,393	176,040	36
Meter Expenses (663)	65,750	38,491	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	58,368	56,447	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	359,544	160,035	43
Maintenance of Transmission and Distribution Mains (673)	288,291	376,084	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	119,221	141,690	46
Maintenance of Meters (676)	50,651	48,881	47
Maintenance of Hydrants (677)	145,797	140,649	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	1,340,374	1,216,831	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	16,050	31,861	51
Customer Records and Collection Expenses (903)	82,147	88,732	52
Uncollectible Accounts (904)	8,895	5,349	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	107,092	125,942	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	76,613	85,924	56
Office Supplies and Expenses (921)	58,583	64,381	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	55,235	21,651	59
Property Insurance (924)	46,728	62,430	60
Injuries and Damages (925)	19,770	55,492	61
Employee Pensions and Benefits (926)	505,343	583,840	62
Regulatory Commission Expenses (928)	14,219	0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	22,806	42,165	65
Rents (931)		0	66
Maintenance of General Plant (932)		0	67
Total Administrative and General Expenses	799,297	915,883	
Total Operation and Maintenance Expenses	7,379,821	5,758,665	

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		1,121,100	1,073,371	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		43,084	44,224	2
Net property tax equivalent		1,078,016	1,029,147	
Social Security		131,923	132,386	3
PSC Remainder Assessment		11,064	11,881	4
Other (specify): NONE			0	5
Total tax expense		<u>1,221,003</u>	<u>1,173,414</u>	

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			Calumet	Outagamie	Winnebago		1
SUMMARY OF TAX RATES							
State tax rate	mills		0.174500	0.173200	0.182200		3
County tax rate	mills		4.046100	4.248200	5.553000		4
Local tax rate	mills		7.745600	7.684500	8.085700		5
School tax rate	mills		8.009900	7.946700	8.361600		6
Voc. school tax rate	mills		1.665500	1.652300	1.738600		7
Other tax rate - Local	mills		0.000000	0.000000	0.000000		8
Other tax rate - Non-Local	mills		0.000000	0.000000	0.000000		9
Total tax rate	mills		21.641600	21.704900	23.921100		10
Less: state credit	mills		1.162900	1.179900	1.518800		11
Net tax rate	mills		20.478700	20.525000	22.402300		12
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		7.745600	7.684500	8.085700		14
Combined School Tax Rate	mills		9.675400	9.599000	10.100200		15
Other Tax Rate - Local	mills		0.000000	0.000000	0.000000		16
Total Local & School Tax	mills		17.421000	17.283500	18.185900		17
Total Tax Rate	mills		21.641600	21.704900	23.921100		18
Ratio of Local and School Tax to Total	dec.		0.804977	0.796295	0.760245		19
Total tax net of state credit	mills		20.478700	20.525000	22.402300		20
Net Local and School Tax Rate	mills		16.484892	16.343952	17.031240		21
Utility Plant, Jan. 1	\$	123,251,159	61,467,603	60,905,081	878,475		22
Materials & Supplies	\$	286,999	147,862	139,137	0		23
Subtotal	\$	123,538,158	61,615,465	61,044,218	878,475		24
Less: Plant Outside Limits	\$	55,882,927	55,183,547	699,380	0		25
Taxable Assets	\$	67,655,231	6,431,918	60,344,838	878,475		26
Assessment Ratio	dec.		1.006149	1.013916	0.963834		27
Assessed Value	\$	68,502,769	6,471,468	61,184,597	846,704		28
Net Local & School Rate	mills		16.484892	16.343952	17.031240		29
Tax Equiv. Computed for Current Year	\$	1,121,100	106,681	999,998	14,420		30
Tax Equivalent per 1994 PSC Report	\$	940,728					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	1,121,100					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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
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)	430,132		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	1,995,686		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	2,425,818	0	
PUMPING PLANT			
Land and Land Rights (320)	43,384		12
Structures and Improvements (321)	4,790,133		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,700,542		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	74,790		20
Total Pumping Plant	6,608,849	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	997,370		21
Structures and Improvements (331)	19,709,352		22
Water Treatment Equipment (332)	19,924,052	378,820	23
Total Water Treatment Plant	40,630,774	378,820	

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)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			430,132	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			1,995,686	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	2,425,818	
PUMPING PLANT				
Land and Land Rights (320)			43,384	12
Structures and Improvements (321)			4,790,133	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,700,542	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			74,790	20
Total Pumping Plant	0	0	6,608,849	
WATER TREATMENT PLANT				
Land and Land Rights (330)			997,370	21
Structures and Improvements (331)			19,709,352	22
Water Treatment Equipment (332)	45,321		20,257,551	23
Total Water Treatment Plant	45,321	0	40,964,273	

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	58,179	2,149	24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	5,447,595		26
Transmission and Distribution Mains (343)	33,478,533	3,704,670	27
Fire Mains (344)	0		28
Services (345)	2,583,259	258,304	29
Meters (346)	5,273,425	271,285	30
Hydrants (348)	2,584,142	265,690	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	49,425,133	4,502,098	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	3,596,155	33,618	34
Office Furniture and Equipment (391)	82,988		35
Computer Equipment (391.1)	13,552		36
Transportation Equipment (392)	6,246		37
Stores Equipment (393)	50,899		38
Tools, Shop and Garage Equipment (394)	131,278	11,448	39
Laboratory Equipment (395)	173,144		40
Power Operated Equipment (396)	272,650		41
Communication Equipment (397)	280,914	55,000	42
SCADA Equipment (397.1)	1,314,672	9,479	43
Miscellaneous Equipment (398)	873,203	3,557	44
Other Tangible Property (399)	0		45
Total General Plant	6,795,701	113,102	
Total utility plant in service directly assignable	105,886,275	4,994,020	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	105,886,275	4,994,020	

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)			60,328 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			5,447,595 26
Transmission and Distribution Mains (343)	21,786		37,161,417 27
Fire Mains (344)			0 28
Services (345)	460		2,841,103 29
Meters (346)	84,698		5,460,012 30
Hydrants (348)	10,645		2,839,187 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	117,589	0	53,809,642
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			3,629,773 34
Office Furniture and Equipment (391)			82,988 35
Computer Equipment (391.1)			13,552 36
Transportation Equipment (392)			6,246 37
Stores Equipment (393)			50,899 38
Tools, Shop and Garage Equipment (394)			142,726 39
Laboratory Equipment (395)			173,144 40
Power Operated Equipment (396)			272,650 41
Communication Equipment (397)	16,916		318,998 42
SCADA Equipment (397.1)	5,400		1,318,751 43
Miscellaneous Equipment (398)			876,760 44
Other Tangible Property (399)			0 45
Total General Plant	22,316	0	6,886,487
Total utility plant in service directly assignable	185,226	0	110,695,069
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	185,226	0	110,695,069

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
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)	12,521,714	245,494	27
Fire Mains (344)	0		28
Services (345)	3,533,455	98,422	29
Meters (346)	0		30
Hydrants (348)	384,545	37,500	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	16,439,714	381,416	
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	16,439,714	381,416	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	16,439,714	381,416	

**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)	10,252		12,756,956 27
Fire Mains (344)			0 28
Services (345)	855		3,631,022 29
Meters (346)			0 30
Hydrants (348)	444		421,601 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	11,551	0	16,809,579
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	11,551	0	16,809,579
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	11,551	0	16,809,579

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	247,506	2.20%	9,463	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	752,548	1.80%	35,922	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	1,000,054		45,385	
PUMPING PLANT				
Structures and Improvements (321)	1,243,952	3.20%	153,284	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	743,221	4.40%	74,824	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	69,959	4.40%	3,291	15
Total Pumping Plant	2,057,132		231,399	
WATER TREATMENT PLANT				
Structures and Improvements (331)	2,215,861	2.50%	492,734	16
Water Treatment Equipment (332)	2,661,569	3.00%	602,724	17
Total Water Treatment Plant	4,877,430		1,095,458	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	888,163	1.90%	103,504	19
Transmission and Distribution Mains (343)	3,126,782	1.30%	459,160	20
Fire Mains (344)	0			21
Services (345)	668,627	2.90%	78,627	22
Meters (346)	2,104,043	4.00%	435,798	23
Hydrants (348)	321,437	2.20%	59,647	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					256,969	3
314					0	4
315					0	5
316					788,470	6
317					0	7
	0	0	0	0	1,045,439	
321					1,397,236	8
322					0	9
323					0	10
324					0	11
325					818,045	12
326					0	13
327					0	14
328					73,250	15
	0	0	0	0	2,288,531	
331					2,708,595	16
332	45,321				3,218,972	17
	45,321	0	0	0	5,927,567	
341					0	18
342					991,667	19
343	21,786	2,804			3,561,352	20
344					0	21
345	460	6,084			740,710	22
346	84,698		874		2,456,017	23
348	10,645	1,845			368,594	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	7,109,052		1,136,736	
GENERAL PLANT				
Structures and Improvements (390)	572,529	2.90%	104,776	26
Office Furniture and Equipment (391)	23,238	5.80%	4,813	27
Computer Equipment (391.1)	13,552	26.70%		28
Transportation Equipment (392)	5,950	5.70%		29
Stores Equipment (393)	11,118	5.80%	2,953	30
Tools, Shop and Garage Equipment (394)	81,423	5.80%	7,946	31
Laboratory Equipment (395)	33,884	5.80%	10,043	32
Power Operated Equipment (396)	255,920	10.00%	5,335	33
Communication Equipment (397)	218,670	15.00%	44,993	34
SCADA Equipment (397.1)	1,113,346	10.00%	131,672	35
Miscellaneous Equipment (398)	213,533	5.80%	50,749	36
Other Tangible Property (399)	0			37
Total General Plant	2,543,163		363,280	
Total accum. prov. directly assignable	17,586,831		2,872,258	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	17,586,831		2,872,258	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	117,589	10,733	874	0	8,118,340
390					677,305 26
391					28,051 27
391.1					13,552 28
392					5,950 29
393					14,071 30
394					89,369 31
395					43,927 32
396					261,255 33
397	16,916				246,747 34
397.1	5,400				1,239,618 35
398					264,282 36
399					0 37
	22,316	0	0	0	2,884,127
	185,226	10,733	874	0	20,264,004
					0 38
	185,226	10,733	874	0	20,264,004

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	1,310,520	1.30%	164,311
Fire Mains (344)	0		21
Services (345)	1,189,854	2.90%	103,910
Meters (346)	0		23
Hydrants (348)	23,697	2.20%	8,877

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343	10,252	1,319			1,463,260 20
344					0 21
345	855	11,300			1,281,609 22
346					0 23
348	444	76			32,054 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	2,524,071		277,098
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	2,524,071		277,098
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	2,524,071		277,098

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	11,551	12,695	0	0	2,776,923
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	11,551	12,695	0	0	2,776,923
					0 38
	11,551	12,695	0	0	2,776,923

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		263,721		263,721	1
February		231,283		231,283	2
March		253,754		253,754	3
April		249,097		249,097	4
May		264,555		264,555	5
June		288,411		288,411	6
July		355,936		355,936	7
August		328,341		328,341	8
September		273,586		273,586	9
October		256,819		256,819	10
November		242,814		242,814	11
December		252,807		252,807	12
Total annual pumpage	0	3,261,124	0	3,261,124	
Less: Water sold				2,955,047	13
Volume pumped but not sold				306,077	14
Volume sold as a percent of volume pumped				91%	15
Volume used for water production, water quality and system maintenance				75,774	16
Volume related to equipment/system malfunction				50,326	17
Non-utility volume NOT included in water sales				93	18
Total volume not sold but accounted for				126,193	19
Volume pumped but unaccounted for				179,884	20
Percent of water lost				6%	21
If more than 15%, indicate causes:					22
If more than 15%, 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.)				13,765	24
Date of maximum: 7/13/2006					25
Cause of maximum:					26
Summer weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				7,515	27
Date of minimum: 4/16/2006					28
Total KWH used for pumping for the year				9,909,514	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)
-------------------------	--	----------------------------------	--	---	--

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)	
LAKE WINNEBAGO	1	1,200	10	48	1

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	LAKE WINNEBAGO #2	LAKE WINNEBAGO #3	LAKE WINNEBAGO #4	1
Location	ONEIDA STREET	ONEIDA STREET	ONEIDA STREET	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	5
Year Installed	2001	2001	2001	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	4,700	7,080	7,080	8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	MARATHON	9 10
Year Installed	2001	2001	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LAKE WINNEBAGO #5	LAKE WINNEBAGO #6	PLANT #5	14
Location	ONEIDA STREET	ONEIDA STREET	1015 W. LINDBERGH	15
Purpose	P	P	B	16
Destination	T	T	D	17
Pump Manufacturer	ALLIS-CHALMERS	ALLIS-CHALMERS	GOULDS	18
Year Installed	2001	2001	1986	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	6,000	6,000	1,200	21
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	SEIMENS	22 23
Year Installed	2001	2001	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	150	30	26

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	PLANT#6	PUMP # 1	PUMP # 2	1
Location	1015 W. LINDBERGH	WERNER ROAD	WERNER ROAD	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1995	2003	2003	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,700	1,400	1,400	8
Pump Motor or Standby Engine Mfr	SEIMENS	US ELECTRIC	US ELECTRIC	9 10
Year Installed	1988	2003	2003	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	50	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #1	PUMP #2	PUMP #3	14
Location	MANITOWOC ROAD	MANITOWOC ROAD	MANITOWOC ROAD	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	FLOWAY	FLOWAY	FLOWAY	18
Year Installed	2001	2001	2001	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	4,200	4,200	4,200	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTOR	U.S. MOTOR	22 23
Year Installed	2001	2001	2001	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	350	350	350	26

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	PUMP #4	PUMP #5	PUMP #6	1
Location	MANITOWOC ROAD	MANITOWOC ROAD	MANITOWOC ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FLOWAY	FLOWAY	FLOWAY	5
Year Installed	2001	2001	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	4,200	4,200	4,200	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. MOTOR	10
Year Installed	2001	2001	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	350	350	350	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
Year Installed				23
Type				24
Horsepower				25
				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	LINDBERGH	MATTHIAS	ONEIDA	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1964	1988	1951	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	132	132	132	6
Total capacity in gallons (actual)	2,000,000	1,000,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	OTHER			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	24.0000			12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	RIDGEWAY	WERNER #1	WERNER #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1986	2001	2003	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	168	132	218	6
Total capacity in gallons (actual)	300,000	3,000,000	500,000	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)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	1.000	208	0	0	0	208	1	
M	D	1.500	1,231	0	0	0	1,231	2	
M	D	4.000	45,020	0	1,646	0	43,374	3	
P	D	4.000	639	0	0	0	639	4	
M	D	6.000	311,591	0	7,507	0	304,084	5	
P	D	6.000	2,214	0	0	0	2,214	6	
M	D	8.000	482,954	0	3,443	0	479,511	7	
P	D	8.000	459,839	18,202	0	0	478,041	8	
M	D	10.000	3,325	0	0	0	3,325	9	
M	D	12.000	178,519	0	115	0	178,404	10	
P	D	12.000	211,735	17,500	0	0	229,235	11	
M	T	16.000	79,485	15,126	0	0	94,611	12	
M	T	18.000	882	0	0	0	882	13	
M	T	20.000	26,613	577	0	0	27,190	14	
M	T	24.000	14,920	0	0	0	14,920	15	
M	T	30.000	2,248	0	0	0	2,248	16	
M	T	36.000	6,891	0	0	0	6,891	17	
Total Within Municipality			1,828,314	51,405	12,711	0	1,867,008		
P	D	8.000	184	0	0	0	184	18	
M	D	12.000	10,069	0	0	0	10,069	19	
P	D	12.000	1,422	0	0	0	1,422	20	
M	T	36.000	5,693	0	0	0	5,693	21	
P	S	36.000	162	0	0	0	162	22	
M	T	42.000	7,980	0	0	0	7,980	23	
P	S	42.000	18,158	0	0	0	18,158	24	
Total Outside of Municipality			43,668	0	0	0	43,668		
Total Utility			1,871,982	51,405	12,711	0	1,910,676		

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)	
L	0.625	570	0	45	0	525	236	1
M	0.750	13,176	0	9	0	13,167	413	2
M	1.000	12,920	432	0	0	13,352	952	3
M	1.500	801	4	0	0	805	265	4
M	2.000	438	7	0	0	445	109	5
M	3.000	1	0	0	0	1	0	6
M	4.000	133	1	0	0	134	33	7
P	6.000	19	12	0	0	31	1	8
M	6.000	170	0	1	0	169	25	9
P	8.000	14	13	0	0	27	1	10
M	8.000	168	0	0	0	168	32	11
P	12.000	2	0	0	0	2	0	12
M	12.000	28	0	0	0	28	3	13
Total Utility		28,440	469	55	0	28,854	2,070	

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	13,364	0	138	0	13,226	1,949	1
0.750	11,996	396	6	0	12,386	739	2
1.000	1,441	0	88	0	1,353	169	3
1.500	235	10	21	0	224	54	4
2.000	157	6	10	0	153	20	5
3.000	90	0	1	0	89	10	6
4.000	59	0	3	0	56	6	7
6.000	10	1	0	0	11	2	8
8.000	3	4	3	0	4	3	9
12.000	2	0	0	0	2	0	10
Total:	27,357	417	270	0	27,504	2,952	

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	12,719	302	4	1	0	200	13,226	1
0.750	11,413	746	25	14	0	188	12,386	2
1.000	273	459	19	23	0	579	1,353	3
1.500	0	165	16	17	0	26	224	4
2.000	0	48	6	24	0	75	153	5
3.000	0	22	8	7	0	52	89	6
4.000	0	3	5	2	0	46	56	7
6.000	0	0	1	0	1	9	11	8
8.000	0	0	0	0	2	2	4	9
12.000	0	0	0	0	1	1	2	10
Total:	24,405	1,745	84	88	4	1,178	27,504	

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	2				2	1
Within Municipality	3,007	118	18		3,107	2
Total Fire Hydrants	3,009	118	18	0	3,109	
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: 3,109
 Number of distribution system valves end of year: 6,029
 Number of distribution valves operated during year: 2,392

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$10,000, 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.

Done

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 15%, but not less \$10,000, please explain.

Account 624 - Increase is due to overtime wages for the water filtration plant maintenance operations.

Account 633 - This account was not used in the past as historically costs were included with account 624.

Account 641 - Additional chemicals were used to treat raw water and to improve treatment facility operations (increased chemically enhanced back flush, increased cost and usage of ferric sulfate and lime, increased use of poly phosphate due to ferric feeding into membranes and decreased use of permanganate due to better lake quality.

Account 642 - Increase due mainly to wastewater bills to treat the lime used in the water treatment process. This billing started in 2006 with monthly average costs of \$150,000. The utility also replaced the filtration membranes for approximately \$50,000. Also labor allocation decreased due to staff turn-over offset by an increase in overtime costs.

Account 643 - Increase in costs due to HVAC costs paid to an outside vendor that was previously performed with city resources. There was also a pump repair during 2006.

Account 652 - Costs for filtration repair products were historically recorded in this account. Beginning in mid-2005, these costs were recorded in account 642.

Account 663 - Increase in costs due to trace unit battery purchases. Batteries are replaced when meters are tested and cleaned.

Account 672 - Increase in costs due to Matthias Street tower sandblasting, painting and structural repairs.

Account 673 - Decrease in costs due to less overtime and transportation costs for fewer main breaks in 2006. Smaller main breaks are now fixed during regular working hours when possible.

Account 675 - In 2005 the utility used temporary staff until replacement staff was hired. The 2006 expense reflects additional capitalized transportation costs.

Account 902 - The 2005 expense includes retirement benefit payments to an employee.

Account 923 - The increase in costs is due to a water rates study and costs related to the replacement of a water distribution truck.

Account 924 - The total cost of insurance for the municipality remained constant. The water utility decrease is due to a reduction in the allocation in insurance costs for removal of the old water plant and an increase in the valuation of parking ramps.

Account 925 - The 2005 expense includes costs related to the northside developers settlement.

WATER OPERATING SECTION FOOTNOTES

Account 930 - The 2005 expense includes costs related to the water intake study.

Water Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page W-08)

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

The following projects are included as plant additions: membrane crane room, polymer feed system, softener platform, CWW pump #2 and softener upgrade.

Water Mains (Page W-21)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

\$245,494 of main additions were financed by outside sources. The remaining additions were financed by the utility and TIF district.

Water Services (Page W-22)

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

\$98,422 of service additions were financed by outside sources. The remaining additions were financed by the utility and TIF district.

Meters (Page W-23)

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.
