



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF OMRO WATER UTILITY

Principal Office: 205 SOUTH WEBSTER AVENUE
P.O. BOX 399
OMRO, WI 54963

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.

SIGNATURE PAGE

I LINDA KUTCHENRITER of
(Person responsible for accounts)

CITY OF OMRO WATER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/01/2007
(Date)

ADMINISTRATOR/CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF OMRO WATER UTILITY

Utility Address: 205 SOUTH WEBSTER AVENUE

P.O. BOX 399

OMRO, WI 54963

When was utility organized? 5/1/1941

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS LINDA KUTCHENRITER

Title: CITY ADMINISTRATOR

Office Address:

205 SOUTH WEBSTER AVENUE

OMRO, WI 54963

Telephone: (920) 685 - 7011

Fax Number: (920) 685 - 7000

E-mail Address: lkutch@omro-wi.com

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

Name:

Title:

Office Address: VIRCHOW, KRAUSE & COMPANY, 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: LARRY WRIGHT

Title: CHAIRMAN

Office Address:

205 SOUTH WEBSTER AVENUE

OMRO, WI 54963

Telephone: (920) 685 - 7011

Fax Number: (920) 685 - 7000

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 & COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address: vhellenbrand@virchowkrause.com

Date of most recent audit report: 12/31/2006

Period covered by most recent audit: 01/01/06 - 12/31/06

Names and titles of utility management including manager or superintendent:

Name: MR GARY MARKS

Title: CHIEF UTILITY OPERATOR

Office Address:

205 SOUTH WEBSTER AVENUE
OMRO, WI 54963

Telephone: (920) 685 - 7025

Fax Number: (920) 685 - 7011

E-mail Address:

Name of utility commission/committee: City Council

Names of members of utility commission/committee:

- MR ROBERT BREU, CITY MAYOR
 - MR ROD BRUSIUS, COUNCIL MEMBER
 - MR STEVE JUNGWIRTH, COUNCIL MEMBER
 - MRS LINDA KUTCHENRITER, CITY ADMINISTRATOR
 - MR SCOTT LARSON, COUNCIL MEMBER
 - MR LARRY WRIGHT, CHAIRMAN, COUNCIL MEMBER
-

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)	353,661	339,957	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	211,369	204,615	2
Depreciation Expense (403)	39,401	41,821	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	49,594	42,340	5
Total Operating Expenses	300,364	288,776	
Net Operating Income	53,297	51,181	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	53,297	51,181	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	6,275	5,897	10
Miscellaneous Nonoperating Income (421)	220,456	146,881	11
Total Other Income	226,731	152,778	
Total Income	280,028	203,959	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(8,608)	(8,608)	12
Other Income Deductions (426)	6,936	1,756	13
Total Miscellaneous Income Deductions	(1,672)	(6,852)	
Income Before Interest Charges	281,700	210,811	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	1,260	2,580	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	1,260	2,580	
Net Income	280,440	208,231	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,889,673	1,681,442	20
Balance Transferred from Income (433)	280,440	208,231	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	1	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	2,170,112	1,889,673	

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	353,661		353,661	1
Total (Acct. 400):	353,661	0	353,661	
Operation and Maintenance Expense (401-402):				
Derived	211,369		211,369	2
Total (Acct. 401-402):	211,369	0	211,369	
Depreciation Expense (403):				
Derived	39,401		39,401	3
Total (Acct. 403):	39,401	0	39,401	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	49,594		49,594	5
Total (Acct. 408):	49,594	0	49,594	
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:	53,297	0	53,297	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INVESTMENT INCOME	6,275	0	6,275 11
Total (Acct. 419):	6,275	0	6,275
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		220,456	220,456 12
NONE	0	0	0 13
Total (Acct. 421):	0	220,456	220,456
TOTAL OTHER INCOME:	6,275	220,456	226,731

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(8,608)		(8,608) 14
NONE	0	0	0 15
Total (Acct. 425):	(8,608)	0	(8,608)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		6,936	6,936 16
NONE	0	0	0 17
Total (Acct. 426):	0	6,936	6,936
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(8,608)	6,936	(1,672)

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	1,260		1,260 18
Total (Acct. 427):	1,260	0	1,260
Amortization of Debt Discount and Expense (428):			
NONE	0		0 19
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 21
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	1,260	0	1,260
NET INCOME:	66,920	213,520	280,440
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,136,399	753,274	1,889,673 24
Total (Acct. 216):	1,136,399	753,274	1,889,673
Balance Transferred from Income (433):			
Derived	66,920	213,520	280,440 25
Total (Acct. 433):	66,920	213,520	280,440
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
TO RECONCILE YEAR END BALANCE	1	0	1 27
Total (Acct. 435)--Debit:	1	0	1
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,203,318	966,794	2,170,112

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	353,661	0	0	0	353,661	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	2,631				2,631	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	351,030	0	0	0	351,030	

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	89,272		89,272	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	89,272	0	89,272	

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	2.2	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,722,684	2,484,296	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	689,525	641,326	2
Net Utility Plant	2,033,159	1,842,970	
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)	23,656	3,693	6
Special Funds (125)	0	0	7
Total Other Property and Investments	23,656	3,693	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	366,118	356,167	8
Temporary Cash Investments (132)	117,763	115,014	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	46,539	48,345	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,706	790	14
Materials and Supplies (150)	3,982	5,954	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	611		17
Total Current and Accrued Assets	537,719	526,270	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,594,534	2,372,933	

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)	201,803	201,803	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,170,112	1,889,673	23
Total Proprietary Capital	2,371,915	2,091,476	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	60,000	26
Total Long-Term Debt	0	60,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	7,529	9,202	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	44,069	40,265	31
Interest Accrued (237)	0	420	32
Other Current and Accrued Liabilities (238)	24,674	16,615	33
Total Current and Accrued Liabilities	76,272	66,502	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	146,347	154,955	36
Total Deferred Credits	146,347	154,955	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,594,534	2,372,933	

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	2,484,296	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)	1,588,413	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,134,271	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	2,722,684	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	490,409	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	199,116	0	0	0	13
Total Accumulated Provision	689,525	0	0	0	
Net Utility Plant	2,033,159	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	449,146				449,146	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	39,401				39,401	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,405				4,405	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	387				387	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	44,193	0	0	0	44,193	16
Debits during year						17
Book cost of plant retired	2,930				2,930	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	2,930	0	0	0	2,930	25
Balance end of year (110.1)	490,409	0	0	0	490,409	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	192,180				192,180	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	6,936				6,936	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	6,936	0	0	0	6,936	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	199,116	0	0	0	199,116	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	3,982	5,954
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	3,982	5,954

**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)				
NONE				1
Total			<u><u>0</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	201,803	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>201,803</u></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)
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NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	40,265	1
Accruals:		
Charged water department expense	49,594	2
Charged electric department expense		3
Charged sewer department expense	1,509	4
Other (explain):		
NONE		5
Total Accruals and other credits	51,103	
Taxes paid during year:		
County, state and local taxes	40,265	6
Social Security taxes	6,767	7
PSC Remainder Assessment	267	8
Other (explain):		
NONE		9
Total payments and other debits	47,299	
Balance end of year	44,069	

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)					
1992 MORTGAGE REVENUE BONDS	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2002 GO PROMISSORY NOTES	420	1,260	1,680	0	3
Subtotal	420	1,260	1,680	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	420	1,260	1,680	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	23,656	2
Total (Acct. 124):	23,656	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	46,539	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	46,539	
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):		
DELINQUENT ACCOUNTS PLACED ON TAX ROLL	2,706	12
Total (Acct. 145):	2,706	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	146,347	17
NONE		18
Total (Acct. 253):	146,347	

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)	1,578,984	0	0	0	1,578,984	1
Materials and Supplies	4,968	0	0	0	4,968	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	469,777	0	0	0	469,777	4
Customer Advances for Construction					0	5
Regulatory Liability	150,651	0	0	0	150,651	6
NONE					0	7
Average Net Rate Base	963,524	0	0	0	963,524	
Net Operating Income	53,297	0	0	0	53,297	8
Net Operating Income as a percent of						
Average Net Rate Base	5.53%	N/A	N/A	N/A	5.53%	

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	154,955	0	0	0	154,955	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	8,608	0	0	0	8,608	3
Other (specify):						
NONE					0	4
Balance End of Year	146,347	0	0	0	146,347	

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-18)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

Outstanding debt was paid off in 2006.

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Omro Water Utility
Omro, 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 Omro Water Utility, an enterprise fund of the City of Omro 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 & COMPANY, LLP

Madison, Wisconsin
March 1, 2007

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	325,677	313,075	1
Total Sales of Water	325,677	313,075	
Other Operating Revenues			
Forfeited Discounts (470)	6,195	4,424	2
Miscellaneous Service Revenues (471)	2,319	2,150	3
Rents from Water Property (472)	15,870	16,693	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	3,600	3,615	6
Total Other Operating Revenues	27,984	26,882	
Total Operating Revenues	353,661	339,957	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	24,296	19,644	8
Water Treatment Expenses (630-635)	37,348	30,994	9
Transmission and Distribution Expenses (640-655)	33,818	28,219	10
Customer Accounts Expenses (901-904)	24,001	25,624	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	91,906	100,134	13
Total Operation and Maintenance Expenses	211,369	204,615	
Other Operating Expenses			
Depreciation Expense (403)	39,401	41,821	14
Amortization Expense (404-407)		0	15
Taxes (408)	49,594	42,340	16
Total Other Operating Expenses	88,995	84,161	
Total Operating Expenses	300,364	288,776	
NET OPERATING INCOME	53,297	51,181	

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	1	2,822	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	1	2,822	
Metered Sales to General Customers (461)				
Residential	1,293	48,798	157,463	4
Commercial	133	20,851	48,164	5
Industrial	6	991	2,494	6
Total Metered Sales to General Customers (461)	1,432	70,640	208,121	
Private Fire Protection Service (462)	2		338	7
Public Fire Protection Service (463)	1		100,871	8
Other Sales to Public Authorities (464)	20	6,500	13,525	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,456	77,141	325,677	

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	0		1
Total		0	0

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)	100,871	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)	100,871	
Forfeited Discounts (470):		
Customer late payment charges	6,195	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	6,195	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	2,319	7
Total Miscellaneous Service Revenues (471)	2,319	
Rents from Water Property (472):		
WATER PROPERTY RENTAL	15,870	8
Total Rents from Water Property (472)	15,870	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,600	10
Other (specify):		
NONE		11
Total Other Water Revenues (474)	3,600	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	445	665	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	16,226	16,243	7
Operation Supplies and Expenses (623)	642	1,304	8
Maintenance of Pumping Plant (625)	6,983	1,432	9
Total Pumping Expenses	24,296	19,644	
WATER TREATMENT EXPENSES			
Operation Labor (630)	21,132	16,805	10
Chemicals (631)	8,167	8,509	11
Operation Supplies and Expenses (632)	7,027	4,359	12
Maintenance of Water Treatment Plant (635)	1,022	1,321	13
Total Water Treatment Expenses	37,348	30,994	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)	1,173	4,180	15
Maintenance of Distribution Reservoirs and Standpipes (650)	8,558	648	16
Maintenance of Mains (651)	16,866	6,659	17
Maintenance of Services (652)	2,271	2,482	18
Maintenance of Meters (653)	3,443	4,305	19
Maintenance of Hydrants (654)	1,507	9,945	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	33,818	28,219	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	3,281	2,925	22
Accounting and Collecting Labor (902)	13,705	18,991	23
Supplies and Expenses (903)	4,384	2,985	24
Uncollectible Accounts (904)	2,631	723	25
Total Customer Accounts Expenses	24,001	25,624	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	29,605	26,283	27
Office Supplies and Expenses (921)	2,090	1,113	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	7,600	14,535	30
Property Insurance (924)	6,012	6,547	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	41,955	47,351	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	754	626	35
Transportation Expenses (933)	3,640	3,431	36
Maintenance of General Plant (935)	250	248	37
Total Administrative and General Expenses	91,906	100,134	
Total Operation and Maintenance Expenses	211,369	204,615	

TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		44,069	40,281	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,509	1,438	2
Net property tax equivalent		42,560	38,843	
Social Security		6,767	3,208	3
PSC Remainder Assessment		267	289	4
Other (specify): NONE			0	5
Total tax expense		49,594	42,340	

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			Winnebago				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.190265				3
County tax rate	mills		6.023616				4
Local tax rate	mills		9.483781				5
School tax rate	mills		8.830576				6
Voc. school tax rate	mills		1.811924				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.340162				10
Less: state credit	mills		1.296566				11
Net tax rate	mills		25.043596				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.483781				14
Combined School Tax Rate	mills		10.642500				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.126281				17
Total Tax Rate	mills		26.340162				18
Ratio of Local and School Tax to Total	dec.		0.764091				19
Total tax net of state credit	mills		25.043596				20
Net Local and School Tax Rate	mills		19.135587				21
Utility Plant, Jan. 1	\$	2,484,296	2,484,296				22
Materials & Supplies	\$	5,954	5,954				23
Subtotal	\$	2,490,250	2,490,250				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,490,250	2,490,250				26
Assessment Ratio	dec.		0.924800				27
Assessed Value	\$	2,302,983	2,302,983				28
Net Local & School Rate	mills		19.135587				29
Tax Equiv. Computed for Current Year	\$	44,069	44,069				30
Tax Equivalent per 1994 PSC Report	\$	40,023					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	44,069					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	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)	22,822		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	22,822	0	
PUMPING PLANT			
Land and Land Rights (320)	1,207		12
Structures and Improvements (321)	23,685		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	48,283		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	73,175	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	57,866		23
Total Water Treatment Plant	57,866	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)			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)			22,822	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	22,822	
PUMPING PLANT				
Land and Land Rights (320)			1,207	12
Structures and Improvements (321)			23,685	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			48,283	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	73,175	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			57,866	23
Total Water Treatment Plant	0	0	57,866	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	250		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	391,843		26
Transmission and Distribution Mains (343)	626,963	7,949	27
Fire Mains (344)	0		28
Services (345)	8,013	1,616	29
Meters (346)	170,572	9,367	30
Hydrants (348)	158,774	2,701	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,356,415	21,633	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	8,325	152	35
Computer Equipment (391.1)	15,655		36
Transportation Equipment (392)	10,949		37
Stores Equipment (393)	2,531		38
Tools, Shop and Garage Equipment (394)	9,204		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	1,979		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	10,635		44
Other Tangible Property (399)	0		45
Total General Plant	59,278	152	
Total utility plant in service directly assignable	1,569,556	21,785	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,569,556	21,785	

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)			250 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			391,843 26
Transmission and Distribution Mains (343)	2,520		632,392 27
Fire Mains (344)			0 28
Services (345)			9,629 29
Meters (346)	210		179,729 30
Hydrants (348)	200		161,275 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,930	0	1,375,118
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			8,477 35
Computer Equipment (391.1)			15,655 36
Transportation Equipment (392)		1	10,950 37
Stores Equipment (393)		(1)	2,530 38
Tools, Shop and Garage Equipment (394)		1	9,205 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)		1	1,980 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			10,635 44
Other Tangible Property (399)			0 45
Total General Plant	0	2	59,432
Total utility plant in service directly assignable	2,930	2	1,588,413
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	2,930	2	1,588,413

WATER UTILITY PLANT IN SERVICE
--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	677,628	149,629	27
Fire Mains (344)	0		28
Services (345)	215,009	44,354	29
Meters (346)	0		30
Hydrants (348)	22,103	25,548	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	914,740	219,531	
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	914,740	219,531	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	914,740	219,531	

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)			827,257 27
Fire Mains (344)			0 28
Services (345)			259,363 29
Meters (346)			0 30
Hydrants (348)			47,651 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,134,271
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	1,134,271
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,134,271

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			7,271	7,271	1
February			6,479	6,479	2
March			7,670	7,670	3
April			7,388	7,388	4
May			8,260	8,260	5
June			8,730	8,730	6
July			9,840	9,840	7
August			8,822	8,822	8
September			7,908	7,908	9
October			6,841	6,841	10
November			6,386	6,386	11
December			6,719	6,719	12
Total annual pumpage	0	0	92,314	92,314	
Less: Water sold				77,141	13
Volume pumped but not sold				15,173	14
Volume sold as a percent of volume pumped				84%	15
Volume used for water production, water quality and system maintenance				2,110	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,110	19
Volume pumped but unaccounted for				13,063	20
Percent of water lost				14%	21
If more than 25%, indicate causes: jij					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.)				365	24
Date of maximum: 5/8/2006					25
Cause of maximum: Pool filling					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				166	27
Date of minimum: 11/2/2006					28
Total KWH used for pumping for the year				135,845	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)	
1941 ACTIVE WELL	#1	202	10	302,400	Yes	1
1939 ACTIVE KRAFT BUILDING WEI #2		285	10	331,200	Yes	2

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	#1	#2	1
Location	OMRO	OMRO	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	FB MORSE	FB MORSE	5
Year Installed	1990	1989	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	210	230	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC	10
Year Installed	1990	1989	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	25	25	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	SPHEROID STEEL TOWER	WELL #2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			3
Year constructed	1988			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	180			6
Total capacity in gallons (actual)	400,000			7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	100.0000	100.0000		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	531	0	0	0	531	1
M	D	2.000	72	0	0	0	72	2
P	D	2.000	671	0	0	0	671	3
M	D	4.000	982	0	0	0	982	4
M	D	6.000	18,362	315	315	0	18,362	5
P	D	6.000	39,246	0	0	0	39,246	6
M	D	8.000	9,963	5,663	0	0	15,626	7
P	D	8.000	36,650	0	0	0	36,650	8
M	D	10.000	1,221	0	0	0	1,221	9
Total Within Municipality			107,698	5,978	315	0	113,361	
Total Utility			107,698	5,978	315	0	113,361	

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	0.375	281	0	0	0	281		1
M	0.750	629	0	0	0	629		2
P	1.000	13	0	0	0	13		3
M	1.000	274	73	0	0	347		4
M	1.250	10	0	0	0	10		5
M	2.000	23	1	0	0	24		6
M	4.000	2	0	0	0	2		7
M	6.000	2	1	0	0	3		8
Total Utility		1,234	75	0	0	1,309	0	

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)	
0.750	1,319	50	9	0	1,360	50	1
1.000	26	3	1	0	28	2	2
1.250	5	0	0	0	5	0	3
1.500	11	0	0	0	11	5	4
2.000	13	0	0	0	13	5	5
3.000	5	0	0	0	5	1	6
4.000	0	0	0	0	0	0	7
6.000	1	0	0	0	1	1	8
Total:	1,380	53	10	0	1,423	64	

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)	
0.750	1,256	74	0	7	0	23	1,360	1
1.000	5	17	2	4	0	0	28	2
1.250	1	3	1	0	0	0	5	3
1.500	0	10	0	1	0	0	11	4
2.000	0	12	0	1	0	0	13	5
3.000	0	3	1	1	0	0	5	6
4.000	0	0	0	0	0	0	0	7
6.000	0	1	0	0	0	0	1	8
Total:	1,262	120	4	14	0	23	1,423	

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	187	13	1	(199)	0	1
Within Municipality	0	0	0	199	199	2
Total Fire Hydrants	187	13	1	0	199	
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:	115
Number of distribution system valves end of year:	235
Number of distribution valves operated during year:	120

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Account 625 - Increase in 2006 costs due to additional allocated labor costs allocation for pump rehab.

Account 650 - Increase in 2006 costs due to pump repairs and a new starter.

Account 651 - Increase in 2006 costs due to additional allocated labor costs and year end inventory adjustment.

Account 654 - Decrease in 2006 costs due to a reduction in allocated labor costs and hydrants were repaired and painted in 2005.

Account 902 - Decrease in 2006 costs due to a reduction in allocated labor costs.

Account 923 - 2005 expenses were high.

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

If Adjustments for any account are nonzero, please explain.

To reconcile to accounting records.

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.

\$142,851 or 5,663 feet of main additions were financed by developers.
\$14,727 or 315 feet of main additions were financed by the utility.

Water Services (Page W-18)

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

\$45,055 or 72 service additions were financed by developers. \$915 or 3 service additions were financed by the utility.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

All utility owned services are in use at year-end.

Meters (Page W-19)

Explain program for replacing or testing meters 1" or smaller.

The utility tests meters on a rotating basis. In the current year 52 meters were tested, while 44 meters were tested in the prior year.

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

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-20)

Explain all reported Adjustments.

Adjustment to move to within municipality category.
