



3015 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF WEYAUWEGA WATER UTILITY

Principal Office: 109 E. MAIN STREET
P.O. BOX 578
WEYAUWEGA, WI 54983

For the Year Ended: DECEMBER 31, 2006

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF WEYAUWEGA WATER UTILITY

Utility Address: 109 E. MAIN STREET
P.O. BOX 578
WEYAUWEGA, WI 54983

When was utility organized? 6/1/1923

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS. SHERYL SCHEUERMANN
Title: CITY ADMINISTRATOR/CLERK/TREAS.

Office Address:
109 E. MAIN STREET
P.O. BOX 578
WEYAUWEGA, WI 54983

Telephone: (920) 867 - 2630

Fax Number: (920) 867 - 2635

E-mail Address: WEYAUWEGA@WCEDC.ORG

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

Name:
Title:

Office Address: CLIFTON GUNDERSON, LLP
201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984 EXT

Fax Number: (715) 344 - 8544

E-mail Address:

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

Name: DONALD MORGAN
Title: PUBLIC WORKS COMMITTEE CHAIRMAN

Office Address:
109 E. MAIN STREET
P.O. BOX 578
WEYAUWEGA, WI 54983

Telephone: (920) 867 - 2630

Fax Number: (920) 867 - 2635

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: CLIFTON GUNDERSON, LLP
201 FRONTENAC AVENUE
STEVENS POINT, WI 54481

Telephone: (715) 344 - 4984

Fax Number: (715) 344 - 8544

E-mail Address:

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

Period covered by most recent audit: 1/1/06 TO 12/31/06

Names and titles of utility management including manager or superintendent:

Name: SHERYL SCHEUERMANN

Title: WATER SUPERINTENDENT

Office Address:

109 E. MAIN STREET
P.O. BOX 578
WEYAUWEGA, WI 54983

Telephone: (920) 867 - 2630

Fax Number: (920) 867 - 2635

E-mail Address:

Name of utility commission/committee: None

Names of members of utility commission/committee:

MR JERRY JUVE
MR MIKE KEMPF
MR DONALD MORGAN, CHAIRMAN

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)	294,839	295,064	1
Operating Expenses:			
Operation and Maintenance Expense (401)	153,700	149,776	2
Depreciation Expense (403)	56,470	51,794	3
Amortization Expense (404)	0	0	4
Taxes (408)	58,569	51,375	5
Total Operating Expenses	268,739	252,945	
Net Operating Income	26,100	42,119	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	26,100	42,119	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	31,350	19,652	9
Miscellaneous Nonoperating Income (421)	8,493	342,035	10
Total Other Income	39,843	361,687	
Total Income	65,943	403,806	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(6,369)	(6,369)	11
Other Income Deductions (426)	6,869	6,869	12
Total Miscellaneous Income Deductions	500	500	
Income Before Interest Charges	65,443	403,306	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	58,901	57,698	13
Amortization of Debt Discount and Expense (428)	10,679	3,083	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	69,580	60,781	
Net Income	(4,137)	342,525	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,220,690	1,829,016	19
Balance Transferred from Income (433)	(4,137)	342,525	20
Miscellaneous Credits to Surplus (434)	54,608	49,149	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	2,271,161	2,220,690	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	294,839		294,839	1
Total (Acct. 400):	294,839	0	294,839	
Operation and Maintenance Expense (401):				
Derived	153,700		153,700	2
Total (Acct. 401):	153,700	0	153,700	
Depreciation Expense (403):				
Derived	56,470		56,470	3
Total (Acct. 403):	56,470	0	56,470	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	58,569		58,569	5
Total (Acct. 408):	58,569	0	58,569	
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:	26,100	0	26,100	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST FROM LGIP	31,350	0	31,350	10
Total (Acct. 419):	31,350	0	31,350	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
HOOK UP FEES AND OTHER MISC INCOME	8,493	0	8,493 12
Total (Acct. 421):	8,493	0	8,493
TOTAL OTHER INCOME:	39,843	0	39,843

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(6,369)	[REDACTED]	(6,369) 13
NONE	0	0	0 14
Total (Acct. 425):	(6,369)	0	(6,369)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	6,869	6,869 15
NONE	0	0	0 16
Total (Acct. 426):	0	6,869	6,869
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(6,369)	6,869	500

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	58,901	[REDACTED]	58,901 17
Total (Acct. 427):	58,901	0	58,901
Amortization of Debt Discount and Expense (428):			
AMORTIZATION EXPENSE	10,679	[REDACTED]	10,679 18
Total (Acct. 428):	10,679	0	10,679
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	[REDACTED]	0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	69,580	0	69,580
NET INCOME:	2,732	(6,869)	(4,137)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,843,334	377,356	2,220,690 23
Total (Acct. 216):	1,843,334	377,356	2,220,690
Balance Transferred from Income (433):			
Derived	2,732	(6,869)	(4,137) 24
Total (Acct. 433):	2,732	(6,869)	(4,137)
Miscellaneous Credits to Surplus (434):			
PROPERTY TAX FORGIVEN	54,608	0	54,608 25
Total (Acct. 434):	54,608	0	54,608
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,900,674	370,487	2,271,161

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

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	294,839	0	0	0	294,839	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	294,839	0	0	0	294,839	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,391,043	3,307,765	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	575,994	521,464	2
Net Utility Plant	2,815,049	2,786,301	
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)	645,205	554,546	5
Other Investments (124)	34,592	49,029	6
Special Funds (125)	0	0	7
Total Other Property and Investments	679,797	603,575	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,321,540	882,055	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	17,260	14,957	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	83,364	73,153	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	14,046		17
Total Current and Accrued Assets	1,436,210	970,165	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	35,624	17,750	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	35,624	17,750	
Total Assets and Other Debits	4,966,680	4,377,791	

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)	397,865	397,865	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,271,161	2,220,690	23
Total Proprietary Capital	2,669,026	2,618,555	
LONG-TERM DEBT			
Bonds (221)	2,115,000	1,563,800	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	38,058	40,650	26
Total Long-Term Debt	2,153,058	1,604,450	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	14,724	7,565	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	17,920	23,513	32
Other Current and Accrued Liabilities (238)	3,670	9,057	33
Total Current and Accrued Liabilities	36,314	40,135	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	108,282	114,651	36
Total Deferred Credits	108,282	114,651	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	4,966,680	4,377,791	

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	3,307,765	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 (100.1)	2,864,907	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	526,136	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	3,391,043	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)	420,345	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	155,649	0	0	0	12
Total Accumulated Provision	575,994	0	0	0	
Net Utility Plant	2,815,049	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)	372,684				372,684	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	56,470				56,470	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,641				2,641	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	59,111	0	0	0	59,111	16
Debits during year						17
Book cost of plant retired	11,450				11,450	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	11,450	0	0	0	11,450	25
Balance end of year (110.1)	420,345	0	0	0	420,345	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)	148,780				148,780	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	6,869				6,869	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	6,869	0	0	0	6,869	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)	155,649	0	0	0	155,649	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	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	83,364	73,153
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	83,364	73,153

**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)				
ISSUANCE COSTS	10,679	428	35,624	1
Total			35,624	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	397,865	1
Changes during year (explain):		2
Balance end of year	<u>397,865</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)	
2003 WATER/SEWER BONDS	02/12/2003	02/01/2007	2.60%	610,000	1
2006 WATER REVENUE BONDS	02/14/2006	02/01/2011	3.25%	1,505,000	2
Total Bonds (Account 221):				2,115,000	

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)					
1999 BOND NOTE	01/12/1999	10/01/2016	4.28%	38,058	1
Total for Account 224				38,058	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	55,441	2
Charged electric department expense		3
Charged sewer department expense	837	4
Other (explain):		
NONE		5
Total Accruals and other credits	56,278	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	5,330	7
PSC Remainder Assessment	229	8
Other (explain):		
PROPERTY TAX EQUIVALENT	50,719	9
Total payments and other debits	56,278	
Balance end of year	0	

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)					
2002 WATER BONDS	13,081	30,524	30,920	12,685	1
2003 WATER/SEWER BONDS	10,062	23,880	33,942	0	2
2006 WATER REVENUE BONDS		3,098	(1,794)	4,892	3
Subtotal	23,143	57,502	63,068	17,577	
Advances from Municipality (223)					
NONE	0			0	4
1995 PROMISSORY NOTE	0			0	5
1999 BOND NOTE	0			0	6
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NOINE	0			0	7
1999 BOND NOTE	370	1,399	1,426	343	8
Subtotal	370	1,399	1,426	343	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	23,513	58,901	64,494	17,920	

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):		
ADVANCES TO TIF FUND	645,205	1
Total (Acct. 123):	645,205	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	34,592	2
Total (Acct. 124):	34,592	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	17,260	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	17,260	
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):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
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	108,282	17
NONE		18
Total (Acct. 253):	108,282	

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	2,823,268	0	0	0	2,823,268	1
Materials and Supplies	78,258	0	0	0	78,258	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	396,514	0	0	0	396,514	4
Customer Advances for Construction					0	5
Regulatory Liability	111,466	0	0	0	111,466	6
NONE					0	7
Average Net Rate Base	2,393,546	0	0	0	2,393,546	
Net Operating Income	26,100	0	0	0	26,100	8
Net Operating Income as a percent of						
Average Net Rate Base	1.09%	N/A	N/A	N/A	1.09%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.5	1
Electric		2
Gas		3
Sewer	2.5	4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	114,651	0	0	0	114,651	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	6,369	0	0	0	6,369	3
Other (specify):						
NONE					0	4
Balance End of Year	108,282	0	0	0	108,282	

FINANCIAL SECTION FOOTNOTES

Identification and Ownership - Contacts (Page iv)

General footnotes

Accountant's Report

Members of City Council
City of Weyauwega
Weyauwega, Wisconsin

We have compiled the Municipal Utility Annual Report included in the accompanying prescribed form for the City of Weyauwega, Wisconsin as of December 31, 2006 and for the year then ended in accordance with the Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

This report is presented in accordance with the requirements of the Public Service Commission which differ from generally accepted accounting principles. Accordingly, this report is not designed for those who are not informed about such differences.

Stevens Point, Wisconsin
March 29, 2007

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

Prior year Water Superintendent left during 2006. The City is in the process of replacing position.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	290,320	283,839	1
Total Sales of Water	290,320	283,839	
Other Operating Revenues			
Forfeited Discounts (470)	0	0	2
Other Water Revenues (474)	4,519	11,225	3
Total Other Operating Revenues	4,519	11,225	
Total Operating Revenues	294,839	295,064	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	74,528	77,251	4
General Operating Expenses (680-690)	79,172	72,525	5
Total Operation and Maintenance Expenses	153,700	149,776	
Other Operating Expenses			
Depreciation Expense (403)	56,470	51,794	6
Amortization Expense (404)		0	7
Taxes (408)	58,569	51,375	8
Total Other Operating Expenses	115,039	103,169	
Total Operating Expenses	268,739	252,945	
NET OPERATING INCOME	26,100	42,119	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	680	32,768	62,346	4
Commercial	66	7,751	13,287	5
Industrial	21	171,966	111,102	6
Total Metered Sales to General Customers (461)	767	212,485	186,735	
Private Fire Protection Service (462)	7		4,292	7
Public Fire Protection Service (463)	1		78,360	8
Other Sales to Public Authorities (464)	24	23,717	20,933	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	799	236,202	290,320	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	78,360	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)	78,360	
Forfeited Discounts (470):		
Customer late payment charges		5
Other (specify): NONE		6
Total Forfeited Discounts (470)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,641	7
Other (specify): RENTS	1,878	8
Total Other Water Revenues (474)	4,519	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	14,824	16,773	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	32,470	27,089	3
Chemicals (630)	9,763	13,856	4
Supplies and Expenses (640)	991	3,314	5
Repairs of Water Plant (650)	12,943	15,437	6
Transportation Expenses (660)	3,537	782	7
Total Plant Operation and Maintenance Expenses	74,528	77,251	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	49,145	27,309	8
Office Supplies and Expenses (681)	3,752	2,359	9
Outside Services Employed (682)	7,837	28,085	10
Insurance Expense (684)	10,661	10,413	11
Employees Pensions and Benefits (686)	7,661	4,359	12
Regulatory Commission Expenses (688)	116	0	13
Miscellaneous General Expenses (689)		0	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	79,172	72,525	
Total Operation and Maintenance Expenses	153,700	149,776	

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		54,608	49,149	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		837	833	2
Net property tax equivalent		53,771	48,316	
Social Security		4,569	2,787	3
PSC Remainder Assessment		229	272	4
Other (specify): NONE			0	5
Total tax expense		58,569	51,375	

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			Waupaca				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.190590				3
County tax rate	mills		5.853930				4
Local tax rate	mills		8.605130				5
School tax rate	mills		8.067580				6
Voc. school tax rate	mills		1.818700				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.535930				10
Less: state credit	mills		1.275642				11
Net tax rate	mills		23.260288				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.605130				14
Combined School Tax Rate	mills		9.886280				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.491410				17
Total Tax Rate	mills		24.535930				18
Ratio of Local and School Tax to Total	dec.		0.753646				19
Total tax net of state credit	mills		23.260288				20
Net Local and School Tax Rate	mills		17.530027				21
Utility Plant, Jan. 1	\$	3,307,765	3,307,765				22
Materials & Supplies	\$	73,153	73,153				23
Subtotal	\$	3,380,918	3,380,918				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,380,918	3,380,918				26
Assessment Ratio	dec.		0.921380				27
Assessed Value	\$	3,115,110	3,115,110				28
Net Local & School Rate	mills		17.530027				29
Tax Equiv. Computed for Current Year	\$	54,608	54,608				30
Tax Equivalent per 1994 PSC Report	\$	37,017					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	54,608					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	6,062		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)	160,124		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	166,186	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	140,793		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	80,877		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	28,812		20
Total Pumping Plant	250,482	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	19,468		23
Total Water Treatment Plant	19,468	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)			6,062	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)			160,124	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	166,186	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			140,793	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			80,877	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			28,812	20
Total Pumping Plant	0	0	250,482	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			19,468	23
Total Water Treatment Plant	0	0	19,468	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,026,489		26
Transmission and Distribution Mains (343)	917,950	67,520	27
Fire Mains (344)	0		28
Services (345)	102,120	6,264	29
Meters (346)	103,651	3,196	30
Hydrants (348)	100,773	12,960	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,250,983	89,940	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	3,976		35
Computer Equipment (372.1)	6,459	4,788	36
Transportation Equipment (373)	15,123		37
Other General Equipment (379)	68,952		38
Other Tangible Property (390)	0		39
Total General Plant	94,510	4,788	
Total utility plant in service directly assignable	2,781,629	94,728	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,781,629	94,728	

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)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,026,489 26
Transmission and Distribution Mains (343)	9,920		975,550 27
Fire Mains (344)			0 28
Services (345)	800		107,584 29
Meters (346)	480		106,367 30
Hydrants (348)	250		113,483 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	11,450	0	2,329,473
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			3,976 35
Computer Equipment (372.1)			11,247 36
Transportation Equipment (373)			15,123 37
Other General Equipment (379)			68,952 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	99,298
Total utility plant in service directly assignable	11,450	0	2,864,907
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	11,450	0	2,864,907

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	329,978		27
Fire Mains (344)	0		28
Services (345)	136,264		29
Meters (346)	0		30
Hydrants (348)	59,894		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	526,136	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	526,136	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	526,136	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)
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)			329,978 27
Fire Mains (344)			0 28
Services (345)			136,264 29
Meters (346)			0 30
Hydrants (348)			59,894 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	526,136
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	526,136
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	526,136

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			18,860	18,860	1
February			17,078	17,078	2
March			18,661	18,661	3
April			19,248	19,248	4
May			24,215	24,215	5
June			25,284	25,284	6
July			28,121	28,121	7
August			25,616	25,616	8
September			21,985	21,985	9
October			20,894	20,894	10
November			18,941	18,941	11
December			18,777	18,777	12
Total annual pumpage	0	0	257,680	257,680	
Less: Water sold				236,202	13
Volume pumped but not sold				21,478	14
Volume sold as a percent of volume pumped				92%	15
Volume used for water production, water quality and system maintenance				1,500	16
Volume related to equipment/system malfunction				500	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,000	19
Volume pumped but unaccounted for				19,478	20
Percent of water lost				8%	21
If more than 25%, indicate causes: need to edit					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.)				1,302	24
Date of maximum: 6/19/2006					25
Cause of maximum: Fire suppression					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				306	27
Date of minimum: 10/15/2006					28
Total KWH used for pumping for the year				366,233	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL 1976, 201 S. ELIZABTH ST.	#1	90	12	432,000	Yes	1
WELL 1973, 704 E. ALFRED ST.	#3	90	12	432,000	Yes	2
WELL 1982, 300 S. MILL ST.	#4	170	12	540,000	Yes	3

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	#3	#4	1
Location	WELL 1976	WELL 1973	WELL 1982	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	LAYNE NW	JACUZZI	5
Year Installed	1976	1973	1982	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	900	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	U.S. ELECTRIC	GE 40HP	9 10
Year Installed	1976	1998	2000	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	40	40	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	GREEN LEE	MAQUIRE IRON	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1976	1930	2005	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	150	150	150	6
Total capacity in gallons (actual)	100,000	85,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5000	1.5000	1.5000	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	UNIVERSAL TANK		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1975		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	150		6
Total capacity in gallons (actual)	250,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	180	0	0	0	180	1
P	D	4.000	142	0	0	0	142	2
A	D	6.000	338	0	0	0	338	3
M	D	6.000	43,427	0	950	0	42,477	4
P	D	6.000	10,752	227	0	0	10,979	5
M	D	8.000	732	0	0	0	732	6
P	D	8.000	5,137	1,013	290	0	5,860	7
A	D	10.000	6,518	0	0	0	6,518	8
P	D	10.000	8,588	0	0	0	8,588	9
A	D	12.000	3,110	0	0	0	3,110	10
M	D	12.000	170	0	0	0	170	11
M	D	14.000	88	0	0	0	88	12
Total Within Municipality			79,182	1,240	1,240	0	79,182	
P	D	12.000	7,075	0	0	0	7,075	13
Total Outside of Municipality			7,075	0	0	0	7,075	
Total Utility			86,257	1,240	1,240	0	86,257	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	655	0	0	0	655	26	1
M	1.000	170	5	4	0	171	32	2
M	1.500	21	0	0	0	21	6	3
M	2.000	8	0	0	0	8		4
M	4.000	1	0	0	0	1		5
M	6.000	2	0	0	0	2		6
Total Utility		857	5	4	0	858	64	

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	810	21	12	0	819	26	1
1.000	16	0	0	0	16	0	2
1.250	4	0	0	0	4	0	3
1.500	11	0	0	0	11	0	4
2.000	14	0	0	0	14	0	5
3.000	4	1	0	0	5	0	6
4.000	5	0	0	0	5	0	7
6.000	2	0	0	0	2	0	8
Total:	866	22	12	0	876	26	

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	810	9	0	0	0	0	819	1
1.000	12	2	1	0	0	1	16	2
1.250	0	0	2	2	0	0	4	3
1.500	6	0	3	0	0	2	11	4
2.000	0	3	6	2	0	3	14	5
3.000	0	1	3	1	0	0	5	6
4.000	0	0	1	2	0	2	5	7
6.000	0	0	0	0	0	2	2	8
Total:	828	15	16	7	0	10	876	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	147	5	1		151	2
Total Fire Hydrants	147	5	1	0	151	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	145
Number of distribution system valves end of year:	222
Number of distribution valves operated during year:	20

WATER OPERATING SECTION FOOTNOTES

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

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

Return on investment in meters is calculated using a 7% rate of return on a net balance of meters \$72,557 and allocated by 50% for sewer use.

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 30%, but not less \$2,000, please explain.

Acct 640 - Prior year balance contained expenses that were allocated into different accounts in the current year.

Acct 682 - Outside services were used for construction and repair that were not applicable in the current year.

Acct 660 - Account increased due to fuel increases.

Acct 680 - In prior year, a new employee only worked for part of the year. The increase is due to that employee working a full year.

Acct 686 - Increase in benefits due to the additional employee who worked for full year.

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.

Mains are financed by the 2003 bond borrowings.

Water Services (Page W-18)

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

Service additions are financed by charges for new hook-ups, as well as bond borrowings.

Meters (Page W-19)

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

The City replaces meters within a 20 year time span, but there is not a set percent or amount that are replaced each 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

Hydrants and Distribution System Valves (Page W-20)

General footnotes

Distribution valves are operated on a 3 year rotation.
