



3015 (02-02-05)

ANNUAL REPORT

OF

Name: VILLAGE OF AMHERST WATER UTILITY

Principal Office: 161 MILL STREET
P.O. BOX 36
AMHERST, WI 54406

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: VILLAGE OF AMHERST WATER UTILITY

Utility Address: 161 MILL STREET
P.O. BOX 36
AMHERST, WI 54406

When was utility organized? 7/15/1947

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARCY PETERSON
Title: CLERK - TREASURER

Office Address:
161 MILL STREET
P.O. BOX 36
AMHERST, WI 54406

Telephone: (715) 824 - 5613

Fax Number: (715) 824 - 5713

E-mail Address: vilamher@wi-net.com

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

Name: JON TRAUTMAN, CPA
Title: MANAGER

Office Address: SCHENCK SC
2831 POST ROAD
P.O. BOX 130
PLOVER, WI 54467

Telephone: (920) 455 - 4312

Fax Number: (715) 344 - 9791

E-mail Address:

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

Name: TOM IVERSON
Title: CHAIRMAN

Office Address:
161 MILL STREET
P.O. BOX 36
AMHERST, WI 54406

Telephone: (715) 824 - 5613

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JON TRAUTMAN, CPA

Title: MANAGER

Office Address: SCHENCK SC
2831 POST ROAD
P.O. BOX 130
PLOVER, WI 54467

Telephone: (920) 455 - 4312

Fax Number: (715) 344 - 9791

E-mail Address:

Date of most recent audit report: 3/22/2006

Period covered by most recent audit: DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: DAVID DOMBROWSKI

Title: SUPERINTENDENT

Office Address:
161 MILL STREET
P.O. BOX 36
AMHERST, WI 54406

Telephone: (715) 824 - 5613

Fax Number: (715) 824 - 5713

E-mail Address: vilamher@wi-net.com

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

- MS JAY BRENNER, MEMBER
 - MR TOM IVERSON, CHAIRMAN
 - MR JIM STEPHANI, MEMBER
-

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? 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)	167,023	161,002	1
Operating Expenses:			
Operation and Maintenance Expense (401)	89,792	90,372	2
Depreciation Expense (403)	27,444	21,390	3
Amortization Expense (404)	0	0	4
Taxes (408)	17,886	17,867	5
Total Operating Expenses	135,122	129,629	
Net Operating Income	31,901	31,373	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	31,901	31,373	
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)	3,500	1,907	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	3,500	1,907	
Total Income	35,401	33,280	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(9,908)	(9,908)	11
Other Income Deductions (426)	19,233	19,720	12
Total Miscellaneous Income Deductions	9,325	9,812	
Income Before Interest Charges	26,076	23,468	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	9,665	9,788	13
Amortization of Debt Discount and Expense (428)	55	55	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	426	488	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	10,146	10,331	
Net Income	15,930	13,137	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	823,782	810,645	19
Balance Transferred from Income (433)	15,930	13,137	20
Miscellaneous Credits to Surplus (434)	0	0	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)	839,712	823,782	

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	167,023		167,023	1
Total (Acct. 400):	167,023	0	167,023	
Operation and Maintenance Expense (401):				
Derived	89,792		89,792	2
Total (Acct. 401):	89,792	0	89,792	
Depreciation Expense (403):				
Derived	27,444		27,444	3
Total (Acct. 403):	27,444	0	27,444	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	17,886		17,886	5
Total (Acct. 408):	17,886	0	17,886	
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:	31,901	0	31,901	
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 INCOME	3,500	0	3,500	10
Total (Acct. 419):	3,500	0	3,500	
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):			
NONE	0	0	0 12
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	3,500	0	3,500

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(9,908)	[REDACTED]	(9,908) 13
NONE	0	0	0 14
Total (Acct. 425):	(9,908)	0	(9,908)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	19,233	19,233 15
NONE	0	0	0 16
Total (Acct. 426):	0	19,233	19,233
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(9,908)	19,233	9,325

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	9,665	[REDACTED]	9,665 17
Total (Acct. 427):	9,665	0	9,665
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT	55	[REDACTED]	55 18
Total (Acct. 428):	55	0	55
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	426	[REDACTED]	426 20
Total (Acct. 430):	426	0	426
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:	10,146	0	10,146
NET INCOME:	35,163	(19,233)	15,930
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	218,510	605,272	823,782 23
Total (Acct. 216):	218,510	605,272	823,782
Balance Transferred from Income (433):			
Derived	35,163	(19,233)	15,930 24
Total (Acct. 433):	35,163	(19,233)	15,930
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
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):	253,673	586,039	839,712

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):					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	167,023	0	0	0	167,023	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	167,023	0	0	0	167,023	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,979,674	1,885,850	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	550,898	503,125	2
Net Utility Plant	1,428,776	1,382,725	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	12,506	12,315	7
Total Other Property and Investments	12,506	12,315	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	173,281	160,432	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	16,087	16,360	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	64,108	52,230	14
Materials and Supplies (150)	16,272	15,278	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	269,748	244,300	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	1,658	1,714	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	1,658	1,714	
Total Assets and Other Debits	1,712,688	1,641,054	

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)	484,692	415,717	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	839,712	823,782	23
Total Proprietary Capital	1,324,404	1,239,499	
LONG-TERM DEBT			
Bonds (221)	186,500	189,000	24
Advances from Municipality (223)	7,139	9,170	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	193,639	198,170	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	7,116	6,150	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	14,889	14,889	31
Interest Accrued (237)	1,939	2,047	32
Other Current and Accrued Liabilities (238)	2,268	1,958	33
Total Current and Accrued Liabilities	26,212	25,044	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	168,433	178,341	36
Total Deferred Credits	168,433	178,341	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	1,712,688	1,641,054	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,885,850	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)	1,031,972	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	926,377	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)	21,325				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	1,979,674	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)	279,535	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	271,363	0	0	0	12
Total Accumulated Provision	550,898	0	0	0	
Net Utility Plant	1,428,776	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)	250,995				250,995	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	27,444				27,444	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,316				1,316	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	28,760	0	0	0	28,760	16
Debits during year						17
Book cost of plant retired	220				220	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	220	0	0	0	220	25
Balance end of year (110.1)	279,535	0	0	0	279,535	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)	252,130				252,130	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	19,233				19,233	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	19,233	0	0	0	19,233	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)	271,363	0	0	0	271,363	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	16,272	15,278 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>16,272</u>	<u>15,278</u>

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
REVENUE BONDS	55	428	1,658	1
Total			<u><u>1,658</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	415,717	1
Changes during year (explain):		
CAPITAL CONTRIBUTIONS FROM VILLAGE - WASHINGTON ST UTILITIES	68,975	2
Balance end of year	<u>484,692</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)	
REVENUE BONDS	11/13/1996	11/01/2036	5.13%	186,500	1
Total Bonds (Account 221):				186,500	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
G.O. DEBT	05/23/2000	03/15/2010	5.50%	7,139	1
Total for Account 223				7,139	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	14,889	1
Accruals:		
Charged water department expense	17,886	2
Charged electric department expense		3
Charged sewer department expense	305	4
Other (explain):		
NONE		5
Total Accruals and other credits	18,191	
Taxes paid during year:		
County, state and local taxes	14,889	6
Social Security taxes	3,170	7
PSC Remainder Assessment	132	8
Other (explain):		
NONE		9
Total payments and other debits	18,191	
Balance end of year	14,889	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
REVENUE BONDS	1,614	9,665	9,686	1,593	1
Subtotal	1,614	9,665	9,686	1,593	
Advances from Municipality (223)					
NONE	0			0	2
ADVANCES G.O. DEBT	433	426	513	346	3
Subtotal	433	426	513	346	
Other long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	2,047	10,091	10,199	1,939	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
CASH - RURAL DEVELOPMENT	12,506	3
Total (Acct. 125):	12,506	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	16,087	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	16,087	
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):		
HYDRANT RENTAL, OPERATING EXPENSES AND MISC	64,108	12
Total (Acct. 145):	64,108	
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	168,433 17
NONE	18
Total (Acct. 253):	168,433

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
Add Average:							
Utility Plant in Service (100.1)	1,030,210	0	0	0	1,030,210	1	
Materials and Supplies	15,775	0	0	0	15,775	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation (110.1)	265,265	0	0	0	265,265	4	
Customer Advances for Construction					0	5	
Regulatory Liability	173,387	0	0	0	173,387	6	
					0	7	
Average Net Rate Base	607,333	0	0	0	607,333		
Net Operating Income	31,901	0	0	0	31,901	8	
Net Operating Income as a percent of							
Average Net Rate Base	5.25%	N/A	N/A	N/A	5.25%		

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	0.4	1
Electric		2
Gas		3
Sewer	0.2	4

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	178,341	0	0	0	178,341	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	9,908	0	0	0	9,908	3
Other (specify):					0	4
Balance End of Year	168,433	0	0	0	168,433	

FINANCIAL SECTION FOOTNOTES

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

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

Account 145: Done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	160,445	153,888	1
Total Sales of Water	160,445	153,888	
Other Operating Revenues			
Forfeited Discounts (470)	601	648	2
Other Water Revenues (474)	5,977	6,466	3
Total Other Operating Revenues	6,578	7,114	
Total Operating Revenues	167,023	161,002	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	54,697	56,622	4
General Operating Expenses (680-690)	35,095	33,750	5
Total Operation and Maintenance Expenses	89,792	90,372	
Other Operating Expenses			
Depreciation Expense (403)	27,444	21,390	6
Amortization Expense (404)		0	7
Taxes (408)	17,886	17,867	8
Total Other Operating Expenses	45,330	39,257	
Total Operating Expenses	135,122	129,629	
NET OPERATING INCOME	31,901	31,373	

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	182	1,081	2
Industrial				3
Total Unmetered Sales to General Customers (460)	2	182	1,081	
Metered Sales to General Customers (461)				
Residential	407	16,974	84,799	4
Commercial	84	5,464	23,880	5
Industrial	2	986	2,641	6
Total Metered Sales to General Customers (461)	493	23,424	111,320	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		38,813	8
Other Sales to Public Authorities (464)	21	2,597	9,231	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	517	26,203	160,445	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	38,813	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)	38,813	
Forfeited Discounts (470):		
Customer late payment charges	601	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	601	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	862	7
Other (specify):		
TOWER RENTAL	4,800	8
MISCELLANEOUS	315	9
Total Other Water Revenues (474)	5,977	

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)	39,074	33,193	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	7,514	6,409	3
Chemicals (630)	1,924	2,101	4
Supplies and Expenses (640)	4,122	9,716	5
Repairs of Water Plant (650)	1,162	4,078	6
Transportation Expenses (660)	901	1,125	7
Total Plant Operation and Maintenance Expenses	54,697	56,622	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	8,302	8,020	8
Office Supplies and Expenses (681)	3,422	3,173	9
Outside Services Employed (682)	3,918	2,836	10
Insurance Expense (684)	3,042	3,597	11
Employees Pensions and Benefits (686)	15,145	15,185	12
Regulatory Commission Expenses (688)		36	13
Miscellaneous General Expenses (689)	1,266	903	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	35,095	33,750	
Total Operation and Maintenance Expenses	89,792	90,372	

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		14,889	14,889	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		305	314	2
Net property tax equivalent		14,584	14,575	
Social Security		3,170	3,153	3
PSC Remainder Assessment		132	139	4
Other (specify): NONE			0	5
Total tax expense		17,886	17,867	

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			Portage				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.194487				3
County tax rate	mills		4.960856				4
Local tax rate	mills		4.684596				5
School tax rate	mills		9.333255				6
Voc. school tax rate	mills		1.661290				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.834484				10
Less: state credit	mills		1.364598				11
Net tax rate	mills		19.469886				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.684596				14
Combined School Tax Rate	mills		10.994545				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.679141				17
Total Tax Rate	mills		20.834484				18
Ratio of Local and School Tax to Total	dec.		0.752557				19
Total tax net of state credit	mills		19.469886				20
Net Local and School Tax Rate	mills		14.652203				21
Utility Plant, Jan. 1	\$	1,885,850	1,885,850				22
Materials & Supplies	\$	15,278	15,278				23
Subtotal	\$	1,901,128	1,901,128				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,901,128	1,901,128				26
Assessment Ratio	dec.		0.904900				27
Assessed Value	\$	1,720,331	1,720,331				28
Net Local & School Rate	mills		14.652203				29
Tax Equiv. Computed for Current Year	\$	25,207	25,207				30
Tax Equivalent per 1994 PSC Report	\$	20,628					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	14,889					32 33
Tax equiv. for current year (see note 6)	\$	14,889					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)	36,923		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)	207,431		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	244,354	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	88,939		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	19,017		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	29,305		20
Total Pumping Plant	137,261	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	26,783		23
Total Water Treatment Plant	26,783	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)			36,923	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)			207,431	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	244,354	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			88,939	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			19,017	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			29,305	20
Total Pumping Plant	0	0	137,261	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			26,783	23
Total Water Treatment Plant	0	0	26,783	

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)	100		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	20,848		26
Transmission and Distribution Mains (343)	353,630		27
Fire Mains (344)	0		28
Services (345)	75,206		29
Meters (346)	46,077	3,744	30
Hydrants (348)	54,953		31
Other Transmission and Distribution Plant (349)	518		32
Total Transmission and Distribution Plant	551,332	3,744	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,032		35
Computer Equipment (372.1)	5,596		36
Transportation Equipment (373)	9,251		37
Other General Equipment (379)	51,839		38
Other Tangible Property (390)	0		39
Total General Plant	68,718	0	
Total utility plant in service directly assignable	1,028,448	3,744	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,028,448	3,744	

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)			100 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			20,848 26
Transmission and Distribution Mains (343)			353,630 27
Fire Mains (344)			0 28
Services (345)			75,206 29
Meters (346)	220		49,601 30
Hydrants (348)			54,953 31
Other Transmission and Distribution Plant (349)			518 32
Total Transmission and Distribution Plant	220	0	554,856
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			2,032 35
Computer Equipment (372.1)			5,596 36
Transportation Equipment (373)			9,251 37
Other General Equipment (379)			51,839 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	68,718
Total utility plant in service directly assignable	220	0	1,031,972
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	220	0	1,031,972

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)	185,207		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	39,600		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	11,742		20
Total Pumping Plant	236,549	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)			185,207 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			39,600 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			11,742 20
Total Pumping Plant	0	0	236,549
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)	446,055	41,657	27
Fire Mains (344)	0		28
Services (345)	106,890	23,918	29
Meters (346)	0		30
Hydrants (348)	67,908	3,400	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	620,853	68,975	
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	857,402	68,975	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	857,402	68,975	

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)			487,712 27
Fire Mains (344)			0 28
Services (345)			130,808 29
Meters (346)			0 30
Hydrants (348)			71,308 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	689,828
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	926,377
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	926,377

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			2,162	2,162	1
February			1,911	1,911	2
March			3,036	3,036	3
April			2,242	2,242	4
May			2,467	2,467	5
June			3,187	3,187	6
July			7,630	7,630	7
August			4,749	4,749	8
September			2,672	2,672	9
October			2,239	2,239	10
November			2,227	2,227	11
December			2,303	2,303	12
Total annual pumpage	0	0	36,825	36,825	
Less: Water sold				26,203	13
Volume pumped but not sold				10,622	14
Volume sold as a percent of volume pumped				71%	15
Volume used for water production, water quality and system maintenance				5,667	16
Volume related to equipment/system malfunction				130	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				5,797	19
Volume pumped but unaccounted for				4,825	20
Percent of water lost				13%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				191	24
Date of maximum: 12/4/2006					25
Cause of maximum:					26
Broken Main					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				35	27
Date of minimum: 3/13/2006					28
Total KWH used for pumping for the year				55,463	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)	
MUNICIPAL BUILDING -EMERGENC	#1	60	16	590,400	No	1
NELSON PARK	#2	57	16	302,400	Yes	2
378 POND STREET	#3	140	16	792,000	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	WELL #1	WELL #2	WELL #3	1
Location	161 MILL ST.	161 MILL ST.	378 POND ST.	2
Purpose	S	P	P	3
Destination	D	D	D	4
Pump Manufacturer	BERKLEY	JACUZZI	LAYNE	5
Year Installed	1981	1976	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	410	210	550	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	G.E.	10
Year Installed	1981	1976	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	25	60	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	WATER TOWER	WELL #1	WELL #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			3
Year constructed	1946			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	165			6
Total capacity in gallons (actual)	60,000			7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	LIQUID	LIQUID	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.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	N	N	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	WELL #3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)			3
Year constructed			4
Primary material (earthen, steel, concrete, other)			5
Elevation difference in feet (See Headnote 3.)			6
Total capacity in gallons (actual)			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.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	20,365	0	0	0	20,365	1
P	D	6.000	2,575	9	0	0	2,584	2
M	D	8.000	13,464	0	0	0	13,464	3
P	D	8.000	5,719	1,590	0	0	7,309	4
P	D	10.000	8,489	0	0	0	8,489	5
Total Within Municipality			50,612	1,599	0	0	52,211	
Total Utility			50,612	1,599	0	0	52,211	

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	302	0	0	0	302	31	1
M	1.000	188	0	0	0	188	30	2
M	1.250	1	0	0	0	1		3
M	1.500	4	0	0	0	4		4
M	2.000	44	23	0	0	67	2	5
M	4.000	3	0	0	0	3		6
Total Utility		542	23	0	0	565	63	

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	518	9	3	0	524	9	1
0.750	3	0	0	0	3	0	2
1.000	33	0	0	0	33	0	3
1.500	6	1	0	0	7	1	4
2.000	7	0	0	0	7	0	5
3.000	2	0	0	0	2	0	6
Total:	569	10	3	0	576	10	

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	435	56	1	14	0	18	524	1
0.750	1	2	0	0	0	0	3	2
1.000	2	22	1	3	0	5	33	3
1.500	0	0	0	3	0	4	7	4
2.000	0	1	1	0	0	5	7	5
3.000	0	0	0	1	0	1	2	6
Total:	438	81	3	21	0	33	576	

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	93	2			95	2
Total Fire Hydrants	93	2	0	0	95	
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:	92
Number of distribution system valves end of year:	114
Number of distribution valves operated during year:	82

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.

Account 474: Done

Water Operation & Maintenance Expenses (Page W-05)

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

Fuel and power purchased for pumping divided by total KWH was 13.5 cents, increase is in part due to the "Revised Interim Fuel Adjustment" billed each month. The remaining increase is unknown to the utility.

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.

Account 640: Used more supplies inventory in 2005 and well testing for \$4,392.

Account 650: Well #1 repairs for \$2269 in 2005

Property Tax Equivalent (Water) - Part 2 (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

The municipality authorized a lower amount during the application process to increase water rates in 1995. Notification of PSC authorization was mailed June 27, 1995.

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.

The 1,599 linear foot of main additions in 2006 were financed by special assessments of the Village.

Water Services (Page W-18)

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

The 23 services added in 2006 were financed by special assessments of the Village.

Meters (Page W-19)

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

Every attempt is made by the utility to test or replace 1" and smaller meters as required by the Public Service Commission. Due to the small size of the utility and staff, the percentage has lagged behind the 10 year average testing and 20 year replacement amount.

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.

Station meters are tested every two years.
