



3013 (02-02-05)

ANNUAL REPORT

OF

Name: MARINETTE WATER UTILITY

Principal Office: 501 WATER STREET
P.O. BOX 611
MARINETTE, WI 54143

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-05
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Meters	W-23
Hydrants and Distribution System Valves	W-24
Water Operating Section Footnotes	W-25

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MARINETTE WATER UTILITY

Utility Address: 501 WATER STREET
P.O. BOX 611
MARINETTE, WI 54143

When was utility organized? 1/1/1887

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SUE BELLING
Title: BOOKKEEPER

Office Address:
501 WATER STREET
P.O. BOX 611
MARINETTE, WI 54143

Telephone: (715) 732 - 5148

Fax Number: (715) 732 - 5199

E-mail Address: sbelling@marinette.wi.us

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

Name: THOMAS KARMAN
Title: SHAREHOLDER

Office Address: SCHENCK SC
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111

Fax Number: (920) 436 - 7808

E-mail Address: tom.karman@schencksolutions.com

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

Name: JOHN MARX
Title: CHAIRMAN

Office Address:
1731 INDUSTRIAL PARKWAY
MARINETTE, WI 54143

Telephone: (715) 735 - 1128

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: THOMAS KARMAN

Title: SHAREHOLDER

Office Address: SCHENCK SC
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111

Fax Number: (920) 436 - 7808

E-mail Address: tom.karman@schencksolutions.com

Date of most recent audit report: 3/16/2006

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2005

Names and titles of utility management including manager or superintendent:

Name: SUE BELLING

Title: BOOKKEEPER

Office Address:
1905 HALL AVENUE
P.O. BOX 611
MARINETTE, WI 54143-0135

Telephone: (715) 732 - 5148

Fax Number: (715) 732 - 5199

E-mail Address: sbelling@marinette.wi.us

Name: TIMOTHY PETERSON

Title: UTILITY SUPERINTENDENT

Office Address:
501 WATER STREET
P.O. BOX 611
MARINETTE, WI 54143

Telephone: (715) 732 - 5177

Fax Number: (715) 732 - 5194

E-mail Address: tpeterson@marinette.wi.us

Name of utility commission/committee: MARINETTE WATER & WASTEWATER COMMISSION

Names of members of utility commission/committee:

- MR STEVE GENISOT
- MRS ROBIN ILSE
- MS SHIRLEY KAUFMAN
- MR THOMAS KONTRY
- MR JOHN MARX, CHAIRMAN
- MR PAT RUDOLPH
- MR SCOTT WAHL

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:

IDENTIFICATION AND OWNERSHIP

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:

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)	2,972,465	3,227,343	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,308,192	1,256,137	2
Depreciation Expense (403)	379,606	376,834	3
Amortization Expense (404-407)	35,700	35,700	4
Taxes (408)	335,005	337,948	5
Total Operating Expenses	2,058,503	2,006,619	
Net Operating Income	913,962	1,220,724	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	913,962	1,220,724	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	71,720	27,216	10
Miscellaneous Nonoperating Income (421)	18,442	7,778	11
Total Other Income	90,162	34,994	
Total Income	1,004,124	1,255,718	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(12,669)	(12,669)	12
Other Income Deductions (426)	31,515	31,135	13
Total Miscellaneous Income Deductions	18,846	18,466	
Income Before Interest Charges	985,278	1,237,252	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	245,843	247,082	14
Amortization of Debt Discount and Expense (428)	35,989	9,756	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	29,822	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	281,832	286,660	
Net Income	703,446	950,592	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	8,167,449	7,216,857	20
Balance Transferred from Income (433)	703,446	950,592	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	21,934	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	8,848,961	8,167,449	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	2,972,465		2,972,465	1
Total (Acct. 400):	2,972,465	0	2,972,465	
Operation and Maintenance Expense (401-402):				
Derived	1,308,192		1,308,192	2
Total (Acct. 401-402):	1,308,192	0	1,308,192	
Depreciation Expense (403):				
Derived	379,606		379,606	3
Total (Acct. 403):	379,606	0	379,606	
Amortization Expense (404-407):				
Derived	35,700		35,700	4
Total (Acct. 404-407):	35,700	0	35,700	
Taxes (408):				
Derived	335,005		335,005	5
Total (Acct. 408):	335,005	0	335,005	
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:	913,962	0	913,962	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON INVESTMENTS	71,720	0	71,720 11
Total (Acct. 419):	71,720	0	71,720
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	18,442	18,442 12
NONE	0	0	0 13
Total (Acct. 421):	0	18,442	18,442
TOTAL OTHER INCOME:	71,720	18,442	90,162
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(12,669)	[REDACTED]	(12,669) 14
NONE	0	0	0 15
Total (Acct. 425):	(12,669)	0	(12,669)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	31,515	31,515 16
NONE	0	0	0 17
Total (Acct. 426):	0	31,515	31,515
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(12,669)	31,515	18,846
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	245,843	[REDACTED]	245,843 18
Total (Acct. 427):	245,843	0	245,843
Amortization of Debt Discount and Expense (428):			
1996 REVENUE BONDS	5,207	[REDACTED]	5,207 19
1999 REVENUE BONDS	4,549	[REDACTED]	4,549 20
2004 REVENUE BONDS	4,298	[REDACTED]	4,298 21
2004 REVENUE BONDS LOSS AMORTIZATION	21,935	[REDACTED]	21,935 22
Total (Acct. 428):	35,989	0	35,989
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 23
Total (Acct. 429):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest on Debt to Municipality (430):			
Derived	0		0 24
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 25
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	281,832	0	281,832
NET INCOME:	716,519	(13,073)	703,446
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	6,599,935	1,567,514	8,167,449 27
Total (Acct. 216):	6,599,935	1,567,514	8,167,449
Balance Transferred from Income (433):			
Derived	716,519	(13,073)	703,446 28
Total (Acct. 433):	716,519	(13,073)	703,446
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
PRIOR YEAR AUDIT ADJUSTMENTS	21,934	0	21,934 30
Total (Acct. 435)--Debit:	21,934	0	21,934
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 32
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	7,294,520	1,554,441	8,848,961

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

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	2,972,465	0	0	0	2,972,465	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	918				918	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	2,971,547	0	0	0	2,971,547	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	516,734		516,734	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	15,847		15,847	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	532,581	0	532,581	

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	10.5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	21,556,295	21,159,712	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,706,447	4,393,865	2
Net Utility Plant	16,849,848	16,765,847	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	16,849,848	16,765,847	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	2,790	2,790	8
Special Funds (125-128)	940,221	877,930	9
Total Other Property and Investments	943,011	880,720	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)			10
Special Deposits (132-134)	8,847	6,153	11
Working Funds (135)	310	310	12
Temporary Cash Investments (136)	867,657	779,195	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	256,789	261,265	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	75,936	187,376	18
Materials and Supplies (151-163)	25,134	21,946	19
Prepayments (165)	3,752	2,617	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,238,425	1,258,862	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	108,962	123,016	24
Other Deferred Debits (182-186)	427,963	507,531	25
Total Deferred Debits	536,925	630,547	
Total Assets and Other Debits	19,568,209	19,535,976	

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)	1,855,855	1,855,855	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	8,848,961	8,167,449	28
Total Proprietary Capital	10,704,816	10,023,304	
LONG-TERM DEBT			
Bonds (221-222)	7,888,808	8,274,794	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	7,888,808	8,274,794	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	286,590	60,091	33
Payables to Municipality (233)	3,974	488,461	34
Customer Deposits (235)			35
Taxes Accrued (236)	253,760	253,760	36
Interest Accrued (237)	52,249	53,093	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	25,645	27,052	41
Total Current and Accrued Liabilities	622,218	882,457	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	352,367	355,421	44
Total Deferred Credits	352,367	355,421	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	19,568,209	19,535,976	

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	21,159,712	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	19,629,259	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,927,036	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Total Utility Plant	21,556,295	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	4,333,851	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	372,596	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	4,706,447	0	0	0	
Net Utility Plant	16,849,848	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	4,052,784				4,052,784	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	379,606				379,606	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,351				12,351	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	391,957	0	0	0	391,957	16
Debits during year						17
Book cost of plant retired	110,590				110,590	18
Cost of removal	300				300	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	110,890	0	0	0	110,890	25
Balance end of year (111.1)	4,333,851	0	0	0	4,333,851	26

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	341,081				341,081	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	31,515				31,515	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	31,515	0	0	0	31,515	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	372,596	0	0	0	372,596	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	25,134	21,946	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	25,134	21,946	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 REVENUE BONDS	5,207	428	19,194	1
1999 REVENUE BONDS	4,549	428	29,596	2
2004 REVENUE BONDS	4,298	428	60,172	3
Total			108,962	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,855,855	1
Changes during year (explain):		2
Balance end of year	<u><u>1,855,855</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1999 REVENUE BONDS	11/01/1999	04/01/2010	5.46%	285,000	1
2003 CLEAN WATER FUND LOAN	02/13/2003	05/01/2022	2.75%	3,396,573	2
2004 SAFE DRINKING WATER LOAN	01/01/2004	05/01/2023	2.37%	1,102,235	3
2004 REVENUE BONDS	02/01/2004	02/01/2019	4.00%	3,105,000	4
Total Bonds (Account 221):				7,888,808	
Total Reacquired Bonds (Account 222)				0	5

Net amount of bonds outstanding December 31: 7,888,808

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	253,760	1
Accruals:		
Charged water department expense	335,005	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	335,005	
Taxes paid during year:		
County, state and local taxes	297,594	6
Social Security taxes	34,344	7
PSC Remainder Assessment	3,067	8
Other (explain):		
NONE		9
Total payments and other debits	335,005	
Balance end of year	253,760	

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)					
2003 REVENUE BONDS	16,171	94,947	95,706	15,412	1
1996 REVENUE BONDS	1,325	1,325	2,650	0	2
1999 REVENUE BONDS	4,558	17,569	16,174	5,953	3
2004 REVENUE BONDS	26,762	106,505	106,685	26,582	4
2004 SAFE DRINKING WATER LOAN	4,277	25,497	25,472	4,302	5
Subtotal	53,093	245,843	246,687	52,249	
Advances from Municipality (223)					
CASH ADVANCE FROM SEWER UTILITY	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	53,093	245,843	246,687	52,249	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	2,790	2
Total (Acct. 124):	2,790	
Sinking Funds (125):		
BOND REDEMPTION ACCOUNT	522,385	3
Total (Acct. 125):	522,385	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	36,350	4
Total (Acct. 126):	36,350	
Other Special Funds (128):		
BOND RESERVE ACCOUNT	381,486	5
Total (Acct. 128):	381,486	
Interest Special Deposits (132):		
INTEREST ACCRUED ON SPECIAL FUNDS	6,507	6
Total (Acct. 132):	6,507	
Other Special Deposits (134):		
MISCELLANEOUS DEPOSITS	2,340	7
Total (Acct. 134):	2,340	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	256,789	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	256,789	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	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)	
Receivables from Municipality (145):		
OPERATING ACCOUNTS FROM MUNICIPALITY	75,936	16
Total (Acct. 145):	75,936	
Prepayments (165):		
PREPAID ITEMS	3,752	17
Total (Acct. 165):	3,752	
Extraordinary Property Losses (182):		
LOSS ON RIVER CROSSING DISPOSAL	142,806	18
Total (Acct. 182):	142,806	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
UNAMORTIZED LOSS ON ADVANCE DEBT REFUNDING	285,157	22
Total (Acct. 186):	285,157	
Payables to Municipality (233):		
OPERATING ACCOUNTS DUE TO SEWER UTILITY	3,974	23
Total (Acct. 233):	3,974	
Other Deferred Credits (253):		
Regulatory Liability	215,365	24
COMPENSATED ABSENCES	137,002	25
Total (Acct. 253):	352,367	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	19,440,188	0	0	0	19,440,188	1
Materials and Supplies	23,540	0	0	0	23,540	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (111.1)	4,193,317	0	0	0	4,193,317	4
Customer Advances for Construction					0	5
Regulatory Liability	221,699	0	0	0	221,699	6
					0	7
Average Net Rate Base	15,048,712	0	0	0	15,048,712	
Net Operating Income	913,962	0	0	0	913,962	8
Net Operating Income as a percent of Average Net Rate Base	6.07%	N/A	N/A	N/A	6.07%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	228,034	0	0	0	228,034	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	12,669	0	0	0	12,669	3
Other (specify):					0	4
Balance End of Year	215,365	0	0	0	215,365	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

The authorization for the river crossing amortization was made in 2002.

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

n/a

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	2,944,498	3,195,962	1
Total Sales of Water	2,944,498	3,195,962	
Other Operating Revenues			
Forfeited Discounts (470)	8,488	8,360	2
Miscellaneous Service Revenues (471)	5,435	3,855	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	14,044	19,166	6
Total Other Operating Revenues	27,967	31,381	
Total Operating Revenues	2,972,465	3,227,343	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	11,879	14,496	7
Pumping Expenses (620-633)	225,709	229,635	8
Water Treatment Expenses (640-652)	470,188	452,475	9
Transmission and Distribution Expenses (660-678)	171,644	168,181	10
Customer Accounts Expenses (901-905)	61,584	72,063	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	367,188	319,287	13
Total Operation and Maintenance Expenses	1,308,192	1,256,137	
Other Operating Expenses			
Depreciation Expense (403)	379,606	376,834	14
Amortization Expense (404-407)	35,700	35,700	15
Taxes (408)	335,005	337,948	16
Total Other Operating Expenses	750,311	750,482	
Total Operating Expenses	2,058,503	2,006,619	
NET OPERATING INCOME	913,962	1,220,724	

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	9	458	1,912	1
Commercial	1	49	413	2
Industrial				3
Total Unmetered Sales to General Customers (460)	10	507	2,325	
Metered Sales to General Customers (461)				
Residential	4,223	198,158	820,483	4
Commercial	474	84,392	314,862	5
Industrial	74	551,044	1,100,682	6
Total Metered Sales to General Customers (461)	4,771	833,594	2,236,027	
Private Fire Protection Service (462)	68		60,054	7
Public Fire Protection Service (463)	4,810		527,132	8
Other Sales to Public Authorities (464)	61	41,795	118,960	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	9,720	875,896	2,944,498	

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)	527,132	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)	527,132	
Forfeited Discounts (470):		
Customer late payment charges	8,488	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	8,488	
Miscellaneous Service Revenues (471):		
OTHER SERVICE REVENUES	5,435	7
Total Miscellaneous Service Revenues (471)	5,435	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	11,561	10
Other (specify): METERED HYDRANT USAGE	2,483	11
Total Other Water Revenues (474)	14,044	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)	4,200	5,342	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	7,486	8,494	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)	193	660	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	11,879	14,496	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	73,757	75,274	17
Pumping Labor and Expenses (624)	71,785	83,487	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	35,304	34,923	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)	16,323	6,229	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	28,540	29,722	25
Total Pumping Expenses	225,709	229,635	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	138,578	116,404	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	234,255	216,801	28
Miscellaneous Expenses (643)	53,118	50,505	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)	10,114	20,069	32
Maintenance of Water Treatment Equipment (652)	34,123	48,696	33
Total Water Treatment Expenses	470,188	452,475	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	34
Storage Facilities Expenses (661)	5,235	5,509	35
Transmission and Distribution Lines Expenses (662)	42,102	47,863	36
Meter Expenses (663)	12,419	11,149	37
Customer Installations Expenses (664)	17,275	16,201	38
Miscellaneous Expenses (665)	14,511	10,382	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	2,326	2,761	43
Maintenance of Transmission and Distribution Mains (673)	39,406	40,251	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	19,833	19,742	46
Maintenance of Meters (676)	8,732	6,738	47
Maintenance of Hydrants (677)	9,805	7,585	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	171,644	168,181	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	15,900	18,552	51
Customer Records and Collection Expenses (903)	43,942	42,917	52
Uncollectible Accounts (904)	918	1,262	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	824	9,332	54
Total Customer Accounts Expenses	61,584	72,063	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	77,400	71,460	56
Office Supplies and Expenses (921)	42,043	26,124	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	9,106	20,005	59
Property Insurance (924)	10,965	9,726	60
Injuries and Damages (925)	7,860	5,953	61
Employee Pensions and Benefits (926)	211,608	177,911	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	8,149	7,958	65
Rents (931)		0	66
Maintenance of General Plant (932)	57	150	67
Total Administrative and General Expenses	367,188	319,287	
Total Operation and Maintenance Expenses	1,308,192	1,256,137	

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		296,793	308,416	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,367	3,564	2
Net property tax equivalent		293,426	304,852	
Social Security		34,344	25,333	3
PSC Remainder Assessment		3,067	4,098	4
Other (specify): NONE			0	5
MICHIGAN PROPERTY TAX		4,168	3,665	6
Total tax expense		335,005	337,948	

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			Marinette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.172031				3
County tax rate	mills		3.599353				4
Local tax rate	mills		6.570662				5
School tax rate	mills		8.017765				6
Voc. school tax rate	mills		1.379802				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		19.739613				10
Less: state credit	mills		1.333031				11
Net tax rate	mills		18.406582				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.570662				14
Combined School Tax Rate	mills		9.397567				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.968229				17
Total Tax Rate	mills		19.739613				18
Ratio of Local and School Tax to Total	dec.		0.808943				19
Total tax net of state credit	mills		18.406582				20
Net Local and School Tax Rate	mills		14.889882				21
Utility Plant, Jan. 1	\$	21,159,712	21,159,712				22
Materials & Supplies	\$	21,946	21,946				23
Subtotal	\$	21,181,658	21,181,658				24
Less: Plant Outside Limits	\$	1,655,477	1,655,477				25
Taxable Assets	\$	19,526,181	19,526,181				26
Assessment Ratio	dec.		1.020811				27
Assessed Value	\$	19,932,540	19,932,540				28
Net Local & School Rate	mills		14.889882				29
Tax Equiv. Computed for Current Year	\$	296,793	296,793				30
Tax Equivalent per 1994 PSC Report	\$	181,602					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	296,793					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	128,912		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	291,149		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	3,319,164	2,300	10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	3,739,225	2,300	
PUMPING PLANT			
Land and Land Rights (320)	72,387		12
Structures and Improvements (321)	673,205		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	125,722		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	475,777		17
Diesel Pumping Equipment (326)	62,427		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,409,518	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	521,858	40,561	22
Water Treatment Equipment (332)	570,392		23
Total Water Treatment Plant	1,092,250	40,561	

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)			128,912	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			291,149	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			3,321,464	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	3,741,525	
PUMPING PLANT				
Land and Land Rights (320)			72,387	12
Structures and Improvements (321)			673,205	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			125,722	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			475,777	17
Diesel Pumping Equipment (326)			62,427	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	1,409,518	
WATER TREATMENT PLANT				
Land and Land Rights (330)				0 21
Structures and Improvements (331)	43,148		519,271	22
Water Treatment Equipment (332)			570,392	23
Total Water Treatment Plant	43,148	0	1,089,663	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	106,789		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	3,519,851		26
Transmission and Distribution Mains (343)	6,249,257	346,394	27
Fire Mains (344)	0		28
Services (345)	1,051,893	35,183	29
Meters (346)	442,973	29,629	30
Hydrants (348)	717,040	27,810	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	12,087,803	439,016	
GENERAL PLANT			
Land and Land Rights (389)	21,650		33
Structures and Improvements (390)	418,327		34
Office Furniture and Equipment (391)	16,637	1,295	35
Computer Equipment (391.1)	108,997	2,229	36
Transportation Equipment (392)	72,646		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	76,419		39
Laboratory Equipment (395)	31,589	3,330	40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	176,057		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	922,322	6,854	
Total utility plant in service directly assignable	19,251,118	488,731	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	19,251,118	488,731	

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)			106,789	24
Structures and Improvements (341)			0	25
Distribution Reservoirs and Standpipes (342)			3,519,851	26
Transmission and Distribution Mains (343)	19,273		6,576,378	27
Fire Mains (344)			0	28
Services (345)	4,727		1,082,349	29
Meters (346)	17,349		455,253	30
Hydrants (348)	7,079		737,771	31
Other Transmission and Distribution Plant (349)			0	32
Total Transmission and Distribution Plant	48,428	0	12,478,391	
GENERAL PLANT				
Land and Land Rights (389)			21,650	33
Structures and Improvements (390)			418,327	34
Office Furniture and Equipment (391)	5,757		12,175	35
Computer Equipment (391.1)	12,070		99,156	36
Transportation Equipment (392)			72,646	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)			76,419	39
Laboratory Equipment (395)			34,919	40
Power Operated Equipment (396)			0	41
Communication Equipment (397)	1,187		174,870	42
SCADA Equipment (397.1)			0	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
Total General Plant	19,014	0	910,162	
Total utility plant in service directly assignable	110,590	0	19,629,259	
Common Utility Plant Allocated to Water Department				0 46
Total utility plant in service	110,590	0	19,629,259	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,423,569		27
Fire Mains (344)	0		28
Services (345)	295,960	18,442	29
Meters (346)	0		30
Hydrants (348)	189,065		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,908,594	18,442	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	1,908,594	18,442	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,908,594	18,442	

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)			1,423,569 27
Fire Mains (344)			0 28
Services (345)			314,402 29
Meters (346)			0 30
Hydrants (348)			189,065 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,927,036
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	1,927,036
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,927,036

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	173,344	1.70%	4,950	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	190,085	1.80%	59,766	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	363,429		64,716	
PUMPING PLANT				
Structures and Improvements (321)	361,738	3.20%	21,543	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	77,187	4.40%	5,532	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	258,630	4.40%	20,934	12
Diesel Pumping Equipment (326)	14,230	4.40%	2,748	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	711,785		50,757	
WATER TREATMENT PLANT				
Structures and Improvements (331)	340,454	3.20%	16,658	16
Water Treatment Equipment (332)	449,261	3.30%	18,823	17
Total Water Treatment Plant	789,715		35,481	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	494,332	1.90%	66,877	19
Transmission and Distribution Mains (343)	499,043	1.30%	58,932	20
Fire Mains (344)	0			21
Services (345)	289,085	2.90%	30,947	22
Meters (346)	137,152	5.50%	24,701	23
Hydrants (348)	76,275	2.20%	16,003	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					178,294	3
314					0	4
315					0	5
316					249,851	6
317					0	7
	0	0	0	0	428,145	
321					383,281	8
322					0	9
323					82,719	10
324					0	11
325					279,564	12
326					16,978	13
327					0	14
328					0	15
	0	0	0	0	762,542	
331	43,148				313,964	16
332					468,084	17
	43,148	0	0	0	782,048	
341					0	18
342					561,209	19
343	19,273	300			538,402	20
344					0	21
345	4,727				315,305	22
346	17,349				144,504	23
348	7,079				85,199	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,495,887		197,460	
GENERAL PLANT				
Structures and Improvements (390)	287,969	2.90%	12,131	26
Office Furniture and Equipment (391)	14,551	5.80%	836	27
Computer Equipment (391.1)	108,898	26.70%	2,328	28
Transportation Equipment (392)	72,646	13.30%		29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	76,419	5.80%		31
Laboratory Equipment (395)	28,231	5.80%	1,929	32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	103,254	15.00%	26,319	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	691,968		43,543	
Total accum. prov. directly assignable	4,052,784		391,957	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	4,052,784		391,957	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
349					0	25
	<u>48,428</u>	<u>300</u>	<u>0</u>	<u>0</u>	<u>1,644,619</u>	
390					300,100	26
391	5,757				9,630	27
391.1	12,070				99,156	28
392					72,646	29
393					0	30
394					76,419	31
395					30,160	32
396					0	33
397	1,187				128,386	34
397.1					0	35
398					0	36
399					0	37
	<u>19,014</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>716,497</u>	
	<u>110,590</u>	<u>300</u>	<u>0</u>	<u>0</u>	<u>4,333,851</u>	
						0 38
	<u>110,590</u>	<u>300</u>	<u>0</u>	<u>0</u>	<u>4,333,851</u>	

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0	1.70%		3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0	1.80%		6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	3.20%		8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0	4.40%		10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	0	4.40%		12
Diesel Pumping Equipment (326)	0	4.40%		13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	3.20%		16
Water Treatment Equipment (332)	0	3.30%		17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0	1.90%		19
Transmission and Distribution Mains (343)	203,137	1.30%	18,506	20
Fire Mains (344)	0			21
Services (345)	102,017	2.90%	8,850	22
Meters (346)	0	5.50%		23
Hydrants (348)	35,927	2.20%	4,159	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					221,643 20
344					0 21
345					110,867 22
346					0 23
348					40,086 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	341,081		31,515
GENERAL PLANT			
Structures and Improvements (390)	0	2.90%	26
Office Furniture and Equipment (391)	0	5.80%	27
Computer Equipment (391.1)	0	26.70%	28
Transportation Equipment (392)	0	13.30%	29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0	5.80%	31
Laboratory Equipment (395)	0	5.80%	32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0	15.00%	34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	341,081		31,515
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	341,081		31,515

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	372,596
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	372,596
					0 38
	0	0	0	0	372,596

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		74,900		74,900	1
February		67,160		67,160	2
March		76,910		76,910	3
April		71,900		71,900	4
May		76,000		76,000	5
June		84,140		84,140	6
July		95,180		95,180	7
August		97,530		97,530	8
September		81,130		81,130	9
October		76,120		76,120	10
November		67,320		67,320	11
December		66,410		66,410	12
Total annual pumpage	0	934,700	0	934,700	
Less: Water sold				875,896	13
Volume pumped but not sold				58,804	14
Volume sold as a percent of volume pumped				94%	15
Volume used for water production, water quality and system maintenance				25,042	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				568	18
Total volume not sold but accounted for				25,610	19
Volume pumped but unaccounted for				33,194	20
Percent of water lost				4%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,100	24
Date of maximum: 7/13/2006					25
Cause of maximum:					26
Seasonal fluctuation					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,200	27
Date of minimum: 4/30/2006					28
Total KWH used for pumping for the year				1,037,200	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)
-------------------------	------------------------------------------	----------------------------------	--------------------------------------------	---------------------------------------------	------------------------------------------

NONE

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
GREEN BAY OLD	1	2,000	20	20	1
GREEN BAY NEW	1	2,200	17	24	2

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	HIGH LIFT STATION 1	HIGH LIFT STATION 2	HIGH LIFT STATION 3	1
Location	MAIN PLANT 1	MAIN PLANT 2	MAIN PLANT 3	2
Purpose	P	P	P	3
Destination	D	D	T	4
Pump Manufacturer	JOHNSTON	JOHNSTON	LAYNE	5
Year Installed	1968	1968	1958	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,000	2,000	6,000	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTORS	US MOTORS	9 10
Year Installed	1997	2000	1958	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	150	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT STATION 4	HIGH LIFT STATION 5	HIGH LIFT STATION 6	14
Location	MAIN PLANT 4	MAIN PLANT 5	MAIN PLANT 6	15
Purpose	P	P	P	16
Destination	D	D	T	17
Pump Manufacturer	JOHNSTON	PEABODY FLOWAY	JOHNSTON	18
Year Installed	1968	1987	1996	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,000	700	5,000	21
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTOR	US MOTOR	22 23
Year Installed	1991	1987	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	60	75	26

PUMPING & POWER EQUIPMENT

1. Use a separate column for each pump.
2. Indicate purpose of pump by: P for primary (from source to reservoir, treatment or distribution system), B for booster (from reservoir or treatment to distribution system, or within distribution system), or S for standby pumping equipment.
3. Indicate destination (of water pumped) by: R for reservoir, T for treatment or D for distribution system.

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	SHOREWELL 1	SHOREWELL 2	SHOREWELL 3	1
Location	MENOMINEE	MENOMINEE 2	MENOMINEE 3	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	JOHNSTON	JOHNSTON	JOHNSTON	5
Year Installed	1968	1968	1968	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	2,000	2,000	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTOR	US MOTOR	10
Year Installed	1968	1968	1968	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	SHOREWELL 4			14
Location	MENOMINEE 4			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	JOHNSTON			18
Year Installed	1968			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	3,000			21
Pump Motor or Standby Engine Mfr	US MOTOR			23
Year Installed	1968			24
Type	ELECTRIC			25
Horsepower	60			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	PIERCE AVENUE	WEST CLEVELAND	WET WELL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1969	2003	1942	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	163	163	1	6
Total capacity in gallons (actual)	1,500,000	1,500,000	260,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)		GAS		9
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)		GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		4.5000		12
Is a corrosion control chemical used (yes, no)?		Y		13
Is water fluoridated (yes, no)?		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	WET WELL 2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1997		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	1		6
Total capacity in gallons (actual)	500,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
P	D	1.500	0	0	0	0	0	0	1
M	D	2.000	19,341	0	1,849	0	17,492		2
P	D	2.000	0	0	0	0	0	0	3
M	D	4.000	2,796	0	0	0	2,796		4
M	D	6.000	183,429	1,294	3,187	0	181,536		5
M	D	8.000	75,807	1,139	350	0	76,596		6
M	D	10.000	43,309	2,342	0	0	45,651		7
M	D	12.000	78,608	0	0	0	78,608		8
M	D	16.000	19,961	0	0	0	19,961		9
M	T	16.000	170	0	0	0	170		10
M	T	18.000	4,075	0	0	0	4,075		11
M	D	20.000	138	0	0	0	138		12
M	S	20.000	2,000	0	0	0	2,000		13
M	T	22.000	0	0	0	0	0		14
M	S	24.000	2,200	0	0	0	2,200		15
M	T	24.000	1,100	0	0	0	1,100		16
Total Within Municipality			432,934	4,775	5,386	0	432,323		
Total Utility			432,934	4,775	5,386	0	432,323		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.500	5	0	0	0	5	0	1
M	0.500	229	0	5	0	224	0	2
M	0.750	3,354	2	21	0	3,335	0	3
L	0.750	1	0	1	0	0	0	4
M	1.000	879	35	9	0	905	30	5
M	1.250	16	1	0	0	17	0	6
M	1.500	58	0	0	0	58	0	7
P	2.000	1	0	0	0	1	0	8
M	2.000	95	4	3	0	96	3	9
M	2.500	1	0	0	0	1	0	10
M	3.000	2	0	0	0	2	0	11
M	4.000	37	0	0	0	37	0	12
M	6.000	45	2	1	0	46	1	13
M	8.000	26	1	0	0	27	2	14
M	10.000	4	0	0	0	4	0	15
M	12.000	1	0	0	0	1	1	16
Total Utility		4,754	45	40	0	4,759	37	

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	4,720	228	210	0	4,738	72	1
0.750	90	6	3	0	93	13	2
1.000	69	0	2	0	67	4	3
1.500	32	8	3	0	37	10	4
2.000	75	9	7	0	77	30	5
3.000	40	3	3	0	40	16	6
4.000	12	0	0	0	12	1	7
6.000	0	0	0	0	0	0	8
8.000	4	0	0	0	4	1	9
Total:	5,042	254	228	0	5,068	147	

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	4,209	328	18	24	2	157	4,738	1
0.750	14	44	4	5	2	24	93	2
1.000	0	38	7	13	0	9	67	3
1.500	0	22	6	2	0	7	37	4
2.000	0	30	23	6	1	17	77	5
3.000	0	11	8	8	1	12	40	6
4.000	0	1	6	2	0	3	12	7
6.000	0	0	0	0	0	0	0	8
8.000	0	2	2	0	0	0	4	9
Total:	4,223	476	74	60	6	229	5,068	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	2				2	1
Within Municipality	695	10	7		698	2
Total Fire Hydrants	697	10	7	0	700	
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:	692
Number of distribution system valves end of year:	1,581
Number of distribution valves operated during year:	86

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

The amortization for the river crossing loss was authorized in 2002.

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

The return on meter investment charged to the sewer utility was \$11,561.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account #641 Chemicals - The balance increased as more chemicals were need for treatment in 2006.

Account #652 Maintenance of Water Treatment Equipment - The prior year balance was high due to filter basin repairs.

Account #923 Outside Services - The balance decreased in 2006 due to less legal fees incurred by the utility.

Account #926 Employee Pensions and Benefits - The balance increased in 2006 due to an increase in health insurance costs of approximately \$31,000.

Account #921 Office Supplies and Expenses - The balance increased due to incresaed office costs.

Account #631 Maintenance of Structures and Improvements - The balance increased due to additional labor and supplies for various maintenance projects during the year.

Water Mains (Page W-21)

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

The mains added during 2006 were financed with utility cash on hand.

Water Services (Page W-22)

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

Service additions were financed by developer contributions and utility cash on hand.

Meters (Page W-23)

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

The utility generally replaces meters rather than testing them.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes.

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

The utility tests these meters as time is available.
