



3015 (02-02-05)

ANNUAL REPORT

OF

Name: VILLAGE OF MONTICELLO WATER UTILITY

Principal Office: 140 N. MAIN ST.
P.O. BOX 147
MONTICELLO, WI 53570-0147

For the Year Ended: DECEMBER 31, 2006

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

SIGNATURE PAGE

I CAROL A STRAUSE of
(Person responsible for accounts)

VILLAGE OF MONTICELLO WATER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/16/2007
(Date)

VILLAGE CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF MONTICELLO WATER UTILITY

Utility Address: 140 N. MAIN ST.
P.O. BOX 147
MONTICELLO, WI 53570-0147

When was utility organized? 1/1/1917

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS CAROL A STRAUSE

Title: VILLAGE CLERK

Office Address:

140 N. MAIN ST.
P.O. BOX 147
MONTICELLO, WI 53570

Telephone: (608) 938 - 4383

Fax Number: (608) 938 - 4352

E-mail Address: vilofmonticello@tds.net

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

Name: JAMES R FRECHETTE

Title: AUDITOR

Office Address: JAMES R FRECHETTE, CPA
W339 S9511 HARVEST COURT
MUKWONAGO, WI 53149

Telephone: (262) 594 - 3995

Fax Number: (262) 594 - 3996

E-mail Address: jrfdcpa@wi.rr.com

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

Name: MR PAUL RISLEY

Title: VILLAGE PRESIDENT

Office Address:

554 S MAIN STREET
MONTICELLO, WI 53570

Telephone: (608) 938 - 4243

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: JAMES R FRECHETTE

Title: VILLAGE AUDITOR

Office Address: JAMES R FRECHETTE, CPA
W339 S9511 HARVEST COURT
MUKWONAGO, WI 53149

Telephone: (262) 594 - 3995

Fax Number: (262) 594 - 3996

E-mail Address: jrfcpa@wi.rr.com

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

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2006

Names and titles of utility management including manager or superintendent:

Name: MR. KEVIN KOMPROOD

Title: WATER SUPERINTENDENT

Office Address:
140 N. MAIN ST.
MONTICELLO, WI 53570

Telephone: (608) 938 - 4383

Fax Number: (608) 938 - 1023

E-mail Address: vilofmonticello@tds.net

Name of utility commission/committee: WATER & SEWER COMMITTEE

Names of members of utility commission/committee:

- DALE ATKINSON, VILLAGE TRUSTEE
- LAVERNE CROOKS, VILLAGE TRUSTEE
- STEVE GRABER, VILLAGE TRUSTEE

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)	251,007	246,875	1
Operating Expenses:			
Operation and Maintenance Expense (401)	69,046	66,955	2
Depreciation Expense (403)	39,364	38,542	3
Amortization Expense (404)	0	0	4
Taxes (408)	27,919	28,602	5
Total Operating Expenses	136,329	134,099	
Net Operating Income	114,678	112,776	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	114,678	112,776	
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)	20,281	11,581	9
Miscellaneous Nonoperating Income (421)	79,560	4,427	10
Total Other Income	99,841	16,008	
Total Income	214,519	128,784	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(1,840)	(1,840)	11
Other Income Deductions (426)	4,453	5,596	12
Total Miscellaneous Income Deductions	2,613	3,756	
Income Before Interest Charges	211,906	125,028	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	36,652	38,261	13
Amortization of Debt Discount and Expense (428)	1,544	1,544	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	38,196	39,805	
Net Income	173,710	85,223	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	908,177	857,954	19
Balance Transferred from Income (433)	173,710	85,223	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	25,000	35,000	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)	1,056,887	908,177	

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	251,007		251,007	1
Total (Acct. 400):	251,007	0	251,007	
Operation and Maintenance Expense (401):				
Derived	69,046		69,046	2
Total (Acct. 401):	69,046	0	69,046	
Depreciation Expense (403):				
Derived	39,364		39,364	3
Total (Acct. 403):	39,364	0	39,364	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	27,919		27,919	5
Total (Acct. 408):	27,919	0	27,919	
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:	114,678	0	114,678	
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 ON INVESTMENTS	20,281	0	20,281	10
Total (Acct. 419):	20,281	0	20,281	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		79,560	79,560	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	79,560	79,560
TOTAL OTHER INCOME:	20,281	79,560	99,841

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(1,840)	[REDACTED]	(1,840) 13
NONE	0	0	0 14
Total (Acct. 425):	(1,840)	0	(1,840)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	4,453	4,453 15
NONE	0	0	0 16
Total (Acct. 426):	0	4,453	4,453
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(1,840)	4,453	2,613

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	36,652	[REDACTED]	36,652 17
Total (Acct. 427):	36,652	0	36,652
Amortization of Debt Discount and Expense (428):			
1999 REVENUE BONDS	1,544	[REDACTED]	1,544 18
Total (Acct. 428):	1,544	0	1,544
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	[REDACTED]	0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	38,196	0	38,196
NET INCOME:	98,603	75,107	173,710
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	727,242	180,935	908,177 23
Total (Acct. 216):	727,242	180,935	908,177
Balance Transferred from Income (433):			
Derived	98,603	75,107	173,710 24
Total (Acct. 433):	98,603	75,107	173,710
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
TRANSFER TO GENERAL FUND FOR PRIOR DEBTS	25,000	0	25,000 26
Total (Acct. 435)--Debit:	25,000	0	25,000
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):	800,845	256,042	1,056,887

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	251,007	0	0	0	251,007	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	251,007	0	0	0	251,007	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,990,200	1,906,328	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	443,119	398,735	2
Net Utility Plant	1,547,081	1,507,593	
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)	370,939	370,939	5
Other Investments (124)	0	0	6
Special Funds (125)	98,297	93,604	7
Total Other Property and Investments	469,236	464,543	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	102,143	50,107	8
Temporary Cash Investments (132)	353,186	338,208	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	19,516	19,533	11
Other Accounts Receivable (143)	281	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	9,768	7,159	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	484,894	415,007	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	20,838	22,381	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	20,838	22,381	
Total Assets and Other Debits	2,522,049	2,409,524	

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)	712,968	712,968	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,056,887	908,177	23
Total Proprietary Capital	1,769,855	1,621,145	
LONG-TERM DEBT			
Bonds (221)	685,000	720,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	685,000	720,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,746	2,523	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	26,151	26,451	31
Interest Accrued (237)	6,019	6,287	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	35,916	35,261	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	31,278	33,118	36
Total Deferred Credits	31,278	33,118	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,522,049	2,409,524	

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	1,906,328	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)	1,673,476	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	313,974	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)	2,750				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	1,990,200	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)	385,186	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	57,933	0	0	0	12
Total Accumulated Provision	443,119	0	0	0	
Net Utility Plant	1,547,081	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)	345,255				345,255	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	39,364				39,364	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,167				1,167	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	40,531	0	0	0	40,531	16
Debits during year						17
Book cost of plant retired	600				600	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	600	0	0	0	600	25
Balance end of year (110.1)	385,186	0	0	0	385,186	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)	53,480				53,480	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	4,453				4,453	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	4,453	0	0	0	4,453	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)	57,933	0	0	0	57,933	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					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	9,768	7,159	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	9,768	7,159	

**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 BOND	1,543	428	20,838	1
Total			<u><u>20,838</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	712,968	1
Changes during year (explain):		2
Balance end of year	<u>712,968</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)	
1999 REVENUE BONDS	06/01/1999	05/01/2020	5.25%	685,000	1
Total Bonds (Account 221):				685,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	26,451	1
Accruals:		
Charged water department expense	27,919	2
Charged electric department expense		3
Charged sewer department expense	285	4
Other (explain):		
NONE		5
Total Accruals and other credits	28,204	
Taxes paid during year:		
County, state and local taxes	26,451	6
Social Security taxes	1,863	7
PSC Remainder Assessment	190	8
Other (explain):		
NONE		9
Total payments and other debits	28,504	
Balance end of year	26,151	

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 - 1999	6,287	36,652	36,920	6,019	1
Subtotal	6,287	36,652	36,920	6,019	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	6,287	36,652	36,920	6,019	

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):		
TID ADVANCE	370,939	1
Total (Acct. 123):	370,939	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
RESERVE FUND	98,297	3
Total (Acct. 125):	98,297	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	19,516	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	19,516	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS	281	11
Total (Acct. 143):	281	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	31,278	17
NONE		18
Total (Acct. 253):	31,278	

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)	1,672,695	0	0	0	1,672,695	1
Materials and Supplies	8,463	0	0	0	8,463	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	365,220	0	0	0	365,220	4
Customer Advances for Construction					0	5
Regulatory Liability	32,198	0	0	0	32,198	6
					0	7
Average Net Rate Base	1,283,740	0	0	0	1,283,740	
Net Operating Income	114,678	0	0	0	114,678	8
Net Operating Income as a percent of Average Net Rate Base	8.93%	N/A	N/A	N/A	8.93%	

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	0.7	1
Electric		2
Gas		3
Sewer	1.3	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	33,118	0	0	0	33,118	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	1,840	0	0	0	1,840	3
Other (specify):					0	4
Balance End of Year	31,278	0	0	0	31,278	

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	248,748	244,869	1
Total Sales of Water	248,748	244,869	
Other Operating Revenues			
Forfeited Discounts (470)	753	713	2
Other Water Revenues (474)	1,506	1,293	3
Total Other Operating Revenues	2,259	2,006	
Total Operating Revenues	251,007	246,875	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	47,712	45,091	4
General Operating Expenses (680-690)	21,334	21,864	5
Total Operation and Maintenance Expenses	69,046	66,955	
Other Operating Expenses			
Depreciation Expense (403)	39,364	38,542	6
Amortization Expense (404)		0	7
Taxes (408)	27,919	28,602	8
Total Other Operating Expenses	67,283	67,144	
Total Operating Expenses	136,329	134,099	
NET OPERATING INCOME	114,678	112,776	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	452	18,587	89,521	4
Commercial	51	4,778	19,570	5
Industrial	8	5,058	10,095	6
Total Metered Sales to General Customers (461)	511	28,423	119,186	
Private Fire Protection Service (462)	2		2,772	7
Public Fire Protection Service (463)	524		118,122	8
Other Sales to Public Authorities (464)	13	1,969	8,668	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,050	30,392	248,748	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	118,122	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)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	118,122	
Forfeited Discounts (470):		
Customer late payment charges	753	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	753	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,242	7
Other (specify):		
RECONNECTION CHARGES	220	8
MISCELLANEOUS	44	9
Total Other Water Revenues (474)	1,506	

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)	16,377	20,902	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	8,135	10,012	3
Chemicals (630)	2,551	1,480	4
Supplies and Expenses (640)	4,532	3,683	5
Repairs of Water Plant (650)	15,554	8,192	6
Transportation Expenses (660)	563	822	7
Total Plant Operation and Maintenance Expenses	47,712	45,091	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	8,362	8,238	8
Office Supplies and Expenses (681)	2,090	2,730	9
Outside Services Employed (682)	1,525	1,513	10
Insurance Expense (684)	2,309	2,191	11
Employees Pensions and Benefits (686)	6,015	5,375	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	1,033	1,817	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	21,334	21,864	
Total Operation and Maintenance Expenses	69,046	66,955	

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		26,151	26,451	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		285	288	2
Net property tax equivalent		25,866	26,163	
Social Security		1,863	2,229	3
PSC Remainder Assessment		190	210	4
Other (specify): NONE			0	5
Total tax expense		27,919	28,602	

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			Green				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.221779				3
County tax rate	mills		5.487085				4
Local tax rate	mills		5.371171				5
School tax rate	mills		11.062924				6
Voc. school tax rate	mills		2.109132				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.252091				10
Less: state credit	mills		1.683463				11
Net tax rate	mills		22.568628				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.371171				14
Combined School Tax Rate	mills		13.172056				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.543227				17
Total Tax Rate	mills		24.252091				18
Ratio of Local and School Tax to Total	dec.		0.764603				19
Total tax net of state credit	mills		22.568628				20
Net Local and School Tax Rate	mills		17.256046				21
Utility Plant, Jan. 1	\$	1,906,328	1,906,328				22
Materials & Supplies	\$	7,159	7,159				23
Subtotal	\$	1,913,487	1,913,487				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,913,487	1,913,487				26
Assessment Ratio	dec.		0.791987				27
Assessed Value	\$	1,515,457	1,515,457				28
Net Local & School Rate	mills		17.256046				29
Tax Equiv. Computed for Current Year	\$	26,151	26,151				30
Tax Equivalent per 1994 PSC Report	\$	22,048					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	26,151					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)	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)	80,021		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	80,021	0	
PUMPING PLANT			
Land and Land Rights (320)	1,841		12
Structures and Improvements (321)	47,153		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	55,555		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	104,549	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	25,390		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	1,969		23
Total Water Treatment Plant	27,359	0	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			80,021 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	80,021
PUMPING PLANT			
Land and Land Rights (320)			1,841 12
Structures and Improvements (321)			47,153 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			55,555 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	104,549
WATER TREATMENT PLANT			
Land and Land Rights (330)			25,390 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			1,969 23
Total Water Treatment Plant	0	0	27,359

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	35,536		25
Distribution Reservoirs and Standpipes (342)	581,158		26
Transmission and Distribution Mains (343)	554,150		27
Fire Mains (344)	0		28
Services (345)	74,998		29
Meters (346)	41,647	2,162	30
Hydrants (348)	87,912		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,375,401	2,162	
GENERAL PLANT			
Land and Land Rights (370)	375		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,545		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	10,149		37
Other General Equipment (379)	71,401		38
Other Tangible Property (390)	114		39
Total General Plant	84,584	0	
Total utility plant in service directly assignable	1,671,914	2,162	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,671,914	2,162	

WATER UTILITY PLANT IN SERVICE (cont.)
--Plant Financed by Utility or Municipality--

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			35,536 25
Distribution Reservoirs and Standpipes (342)			581,158 26
Transmission and Distribution Mains (343)			554,150 27
Fire Mains (344)			0 28
Services (345)			74,998 29
Meters (346)	600		43,209 30
Hydrants (348)			87,912 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	600	0	1,376,963
GENERAL PLANT			
Land and Land Rights (370)			375 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			2,545 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			10,149 37
Other General Equipment (379)			71,401 38
Other Tangible Property (390)			114 39
Total General Plant	0	0	84,584
Total utility plant in service directly assignable	600	0	1,673,476
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	600	0	1,673,476

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	174,791	61,560	27
Fire Mains (344)	0		28
Services (345)	29,725	18,000	29
Meters (346)	0		30
Hydrants (348)	29,898		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	234,414	79,560	
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	234,414	79,560	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	234,414	79,560	

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)			236,351 27
Fire Mains (344)			0 28
Services (345)			47,725 29
Meters (346)			0 30
Hydrants (348)			29,898 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	313,974
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	313,974
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	313,974

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			3,064	3,064	1
February			2,756	2,756	2
March			2,988	2,988	3
April			3,021	3,021	4
May			3,620	3,620	5
June			3,111	3,111	6
July			3,381	3,381	7
August			3,389	3,389	8
September			3,126	3,126	9
October			3,051	3,051	10
November			3,010	3,010	11
December			3,214	3,214	12
Total annual pumpage	0	0	37,731	37,731	
Less: Water sold				30,392	13
Volume pumped but not sold				7,339	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				293	16
Volume related to equipment/system malfunction				1,849	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				2,142	19
Volume pumped but unaccounted for				5,197	20
Percent of water lost				14%	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.)				344	24
Date of maximum: 5/24/2006					25
Cause of maximum:					26
FILLED POOL					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				70	27
Date of minimum: 7/24/2006					28
Total KWH used for pumping for the year				96,756	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1 - 1911 FIRE STATION	#1	150	6	360,000	Yes	1
WELL #2 - 1935 VILLAGE HALL	#2 - capped	0	0	0	No	2
WELL #3 - 1985 E. LAKE AVE.	#3	605	16	892,800	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 #3		1
Location	FIRE STATION	E. LAKE AVE.		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	AERMOTOR	F.M. WORTHINGTON		5
Year Installed	1997	1985		6
Type	SUBMERSIBLE	VERTICAL TURBINE		7
Actual Capacity (gpm)	250	620		8
Pump Motor or Standby Engine Mfr	FRANKLIN	WESTINGHOUSE		10
Year Installed	1997	1985		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	20	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	#1	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S	3
Year constructed	2000	2000	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	89	71	6
Total capacity in gallons (actual)	233,000	136,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2100	0.8600	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	2,400	0	0	0	2,400	1
M	D	6.000	22,644	0	0	0	22,644	2
M	D	8.000	14,877	1,368	0	0	16,245	3
M	D	10.000	2,114	0	0	0	2,114	4
Total Within Municipality			42,035	1,368	0	0	43,403	
Total Utility			42,035	1,368	0	0	43,403	

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	0.750	70	0	0	0	70		1
M	0.750	257	0	0	0	257	16	2
M	1.000	124	18	0	0	142	4	3
M	1.500	10	0	0	0	10	1	4
M	2.000	8	0	0	0	8		5
M	3.000	1	0	0	0	1		6
M	4.000	3	0	0	0	3		7
M	6.000	3	0	0	0	3	2	8
Total Utility		476	18	0	0	494	23	

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)	
0.500	4	0	0	(4)	0	0	1
0.625	536	10	11	4	539	10	2
1.000	5	0	0	1	6	0	3
1.500	9	0	0	0	9	0	4
2.000	7	0	0	0	7	0	5
3.000	3	1	1	0	3	0	6
Total:	564	11	12	1	564	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)	
0.500	0	0	0	0	0	0	0	1
0.625	455	44	6	9	0	25	539	2
1.000	0	5	0	0	0	1	6	3
1.500	0	6	1	1	0	1	9	4
2.000	0	1	0	5	0	1	7	5
3.000	0	0	1	1	0	1	3	6
Total:	455	56	8	16	0	29	564	

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	91	4			95	2
Total Fire Hydrants	91	4	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:	90
Number of distribution system valves end of year:	128
Number of distribution valves operated during year:	64

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

A/C 650 REPAIRS TO WATER PLANT.

The 2006 amount of \$15,554 was much larger than 2005 amount of \$8,192 as there were many more water main/lateral repairs in 2006.

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 water main additions in 2006 were on Johnson Street - 337 feet, Sunset 408 feet, and Oak Ridge - 668 feet. These were all financed by a developer. There were no assessments against any property owners.

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 services were all contributed by a developer. No assessments against property owners.

Meters (Page W-19)

Explain all reported adjustments.

Meters were adjusted to actual number in utility. The utility has no 1/2 meters.

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

The utility tests or replaces meters at the schedules number of years. 2006 was less than the required percentage.

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

Yes

Hydrants and Distribution System Valves (Page W-20)

If Hydrants Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 348) are zero, please explain.

The 4 hydrant additions were all contributed by a developer in 2006.
