



3015 (02-02-05)

ANNUAL REPORT

OF

Name: ORFORDVILLE MUNICIPAL WATER UTILITY

Principal Office: 106 N. CENTER STREET
P.O. BOX 409
ORFORDVILLE, WI 53576

For the Year Ended: DECEMBER 31, 2006

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ORFORDVILLE MUNICIPAL WATER UTILITY

Utility Address: 106 N. CENTER STREET
P.O. BOX 409
ORFORDVILLE, WI 53576

When was utility organized? 7/1/1939

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS SHERRI L WAEGE
Title: VILLAGE CLERK-TREASURER

Office Address:
106 N. CENTER STREET
P.O. BOX 409
ORFORDVILLE, WI 53576

Telephone: (608) 879 - 2004

Fax Number: (608) 879 - 2022

E-mail Address: clerk@orfordville.org

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

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: jrfdcpa@wi.rr.com

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

Name: MR DAVID OLSEN
Title: VILLAGE PRESIDENT

Office Address:
106 N CENTER STREET
ORFORDVILLE, WI 53576

Telephone: (608) 879 - 2477

Fax Number: (608) 879 - 2022

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: jrfdcpa@wi.rr.com

Date of most recent audit report: 2/10/2007

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

Names and titles of utility management including manager or superintendent:

Name: MR DAVID FULLER

Title: WATER SUPERINTENDENT

Office Address:
106 N CENTER STREET
P.O. BOX 409
ORFORDVILLE, WI 53576

Telephone: (608) 879 - 2004

Fax Number: (608) 879 - 2022

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MR CHAD CLEASBY, VILLAGE BOARD
- MR JERRY CRAMER, VILLAGE BOARD
- MS TERRY MORRIS, VILLAGE BOARD
- MR DAVID OLSEN, VILLAGE PRESIDENT
- MR DALE PETERSON, VILLAGE BOARD
- MS LENORE SCOTT, VILLAGE BOARD
- MR EUGENE SHOEMAKER, VILLAGE BOARD

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:

, WI

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)	204,024	204,131	1
Operating Expenses:			
Operation and Maintenance Expense (401)	90,577	91,110	2
Depreciation Expense (403)	28,082	27,504	3
Amortization Expense (404)	0	0	4
Taxes (408)	37,383	36,199	5
Total Operating Expenses	156,042	154,813	
Net Operating Income	47,982	49,318	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	47,982	49,318	
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)	20,451	12,617	9
Miscellaneous Nonoperating Income (421)	46,050	178,167	10
Total Other Income	66,501	190,784	
Total Income	114,483	240,102	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(8,002)	(8,002)	11
Other Income Deductions (426)	19,915	18,532	12
Total Miscellaneous Income Deductions	11,913	10,530	
Income Before Interest Charges	102,570	229,572	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	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	0	0	
Net Income	102,570	229,572	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,938,916	1,709,344	19
Balance Transferred from Income (433)	102,570	229,572	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	2,041,486	1,938,916	

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	204,024		204,024	1
Total (Acct. 400):	204,024	0	204,024	
Operation and Maintenance Expense (401):				
Derived	90,577		90,577	2
Total (Acct. 401):	90,577	0	90,577	
Depreciation Expense (403):				
Derived	28,082		28,082	3
Total (Acct. 403):	28,082	0	28,082	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	37,383		37,383	5
Total (Acct. 408):	37,383	0	37,383	
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:	47,982	0	47,982	
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	20,451	0	20,451	10
Total (Acct. 419):	20,451	0	20,451	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		46,050	46,050	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	46,050	46,050
TOTAL OTHER INCOME:	20,451	46,050	66,501

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(8,002)	[REDACTED]	(8,002) 13
NONE	0	0	0 14
Total (Acct. 425):	(8,002)	0	(8,002)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	19,915	19,915 15
NONE	0	0	0 16
Total (Acct. 426):	0	19,915	19,915
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(8,002)	19,915	11,913

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	[REDACTED]	0 17
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 18
Total (Acct. 428):	0	0	0
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:	0	0	0
NET INCOME:	76,435	26,135	102,570
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,054,728	884,188	1,938,916 23
Total (Acct. 216):	1,054,728	884,188	1,938,916
Balance Transferred from Income (433):			
Derived	76,435	26,135	102,570 24
Total (Acct. 433):	76,435	26,135	102,570
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,131,163	910,323	2,041,486

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	204,024	0	0	0	204,024	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	204,024	0	0	0	204,024	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,394,522	2,332,924	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	511,069	486,761	2
Net Utility Plant	1,883,453	1,846,163	
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)	20,784	20,784	5
Other Investments (124)	0	0	6
Special Funds (125)	31,303	44,264	7
Total Other Property and Investments	52,087	65,048	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	94,875	57,893	8
Temporary Cash Investments (132)	386,120	353,259	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	28,424	27,095	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	41,559	43,273	14
Materials and Supplies (150)	3,373	2,853	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	554,351	484,373	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,489,891	2,395,584	

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)	275,471	275,471	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,041,486	1,938,916	23
Total Proprietary Capital	2,316,957	2,214,387	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)		11	28
Payables to Municipality (233)	1,411	2,725	29
Customer Deposits (235)			30
Taxes Accrued (236)	34,624	33,575	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	859	844	33
Total Current and Accrued Liabilities	36,894	37,155	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	136,040	144,042	36
Total Deferred Credits	136,040	144,042	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,489,891	2,395,584	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	2,332,924	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)	1,252,730	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,141,792	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	2,394,522	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)	278,123	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	232,946	0	0	0	12
Total Accumulated Provision	511,069	0	0	0	
Net Utility Plant	1,883,453	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)	273,730				273,730	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	28,082				28,082	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,050				2,050	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	30,132	0	0	0	30,132	16
Debits during year						17
Book cost of plant retired	25,739				25,739	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	25,739	0	0	0	25,739	25
Balance end of year (110.1)	278,123	0	0	0	278,123	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)	213,031				213,031	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	19,915				19,915	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	19,915	0	0	0	19,915	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)	232,946	0	0	0	232,946	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):	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	3,373	2,853
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	3,373	2,853

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</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	275,471	1
Changes during year (explain):		2
Balance end of year	<u>275,471</u>	

BONDS (ACCT. 221)

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

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

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	33,575	1
Accruals:		
Charged water department expense	37,383	2
Charged electric department expense		3
Charged sewer department expense	564	4
Other (explain):		
NONE		5
Total Accruals and other credits	37,947	
Taxes paid during year:		
County, state and local taxes	33,575	6
Social Security taxes	3,158	7
PSC Remainder Assessment	165	8
Other (explain):		
NONE		9
Total payments and other debits	36,898	
Balance end of year	34,624	

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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO TAX INCREMENTAL DISTRICT NO. 3	20,784	1
Total (Acct. 123):	20,784	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DEPRECIATION FUND	31,303	3
Total (Acct. 125):	31,303	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	28,424	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	28,424	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
ADDITIONAL FIRE PROTECTION FOR 2003	6,895	12
ADDITIONAL FIRE PROTECTION FOR 2004	7,461	13
ADDITIONAL FIRE PROTECTION FOR 2005	8,459	14
OVERPAYMENT OF PROP & LIAB INS FOR 2003	5,027	15
MISCELLANEOUS (VILLAGE \$-379 SEWER \$-592)	(971)	16
JOINT METER COSTS FOR 2004	4,809	17
JOINT METER COSTS FOR 2005	4,858	18
JOINT METER COSTS FOR 2006	5,021	19
Total (Acct. 145):	41,559	

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)	
Prepayments (165):		
NONE	20	20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	21	21
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	22	22
Total (Acct. 183):	0	
Payables to Municipality (233):		
2006 OVERPAYMENT OF PUBLIC FIRE PROTECTION	1,349	23
MISCELLANEOUS	62	24
Total (Acct. 233):	1,411	
Other Deferred Credits (253):		
Regulatory Liability	136,040	25
NONE		26
Total (Acct. 253):	136,040	

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)	1,244,956	0	0	0	1,244,956	1
Materials and Supplies	3,113	0	0	0	3,113	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	275,926	0	0	0	275,926	4
Customer Advances for Construction					0	5
Regulatory Liability	140,041	0	0	0	140,041	6
					0	7
Average Net Rate Base	832,102	0	0	0	832,102	
Net Operating Income	47,982	0	0	0	47,982	8
Net Operating Income as a percent of Average Net Rate Base	5.77%	N/A	N/A	N/A	5.77%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.4	1
Electric		2
Gas		3
Sewer	1.6	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	144,042	0	0	0	144,042	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	8,002	0	0	0	8,002	3
Other (specify):						
NONE					0	4
Balance End of Year	136,040	0	0	0	136,040	

FINANCIAL SECTION FOOTNOTES

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

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

Done. The balances in the account 145 and 233 will be paid/received in 2007.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	200,251	200,379	1
Total Sales of Water	200,251	200,379	
Other Operating Revenues			
Forfeited Discounts (470)	796	838	2
Other Water Revenues (474)	2,977	2,914	3
Total Other Operating Revenues	3,773	3,752	
Total Operating Revenues	204,024	204,131	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	46,177	50,205	4
General Operating Expenses (680-690)	44,400	40,905	5
Total Operation and Maintenance Expenses	90,577	91,110	
Other Operating Expenses			
Depreciation Expense (403)	28,082	27,504	6
Amortization Expense (404)		0	7
Taxes (408)	37,383	36,199	8
Total Other Operating Expenses	65,465	63,703	
Total Operating Expenses	156,042	154,813	
NET OPERATING INCOME	47,982	49,318	

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	471	26,471	112,303	4
Commercial	40	3,651	13,519	5
Industrial				6
Total Metered Sales to General Customers (461)	511	30,122	125,822	
Private Fire Protection Service (462)	1		696	7
Public Fire Protection Service (463)	1		65,231	8
Other Sales to Public Authorities (464)	16	2,636	8,502	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	529	32,758	200,251	

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)	65,098	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)	133	3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	65,231	
Forfeited Discounts (470):		
Customer late payment charges	796	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	796	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,407	7
Other (specify): RECONNECTION CHARGES	570	8
Total Other Water Revenues (474)	2,977	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	28,282	27,777	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	9,579	9,213	3
Chemicals (630)	371	203	4
Supplies and Expenses (640)	4,885	6,170	5
Repairs of Water Plant (650)	1,745	5,899	6
Transportation Expenses (660)	1,315	943	7
Total Plant Operation and Maintenance Expenses	46,177	50,205	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	13,172	12,437	8
Office Supplies and Expenses (681)	2,877	2,189	9
Outside Services Employed (682)	4,915	6,938	10
Insurance Expense (684)	6,233	2,216	11
Employees Pensions and Benefits (686)	16,158	16,120	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	1,045	1,005	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	44,400	40,905	
Total Operation and Maintenance Expenses	90,577	91,110	

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		34,624	33,575	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		564	606	2
Net property tax equivalent		34,060	32,969	
Social Security		3,158	3,055	3
PSC Remainder Assessment		165	175	4
Other (specify): NONE			0	5
Total tax expense		37,383	36,199	

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			Rock				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.196805				3
County tax rate	mills		6.135661				4
Local tax rate	mills		5.918967				5
School tax rate	mills		9.940534				6
Voc. school tax rate	mills		1.871628				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		24.063595				10
Less: state credit	mills		1.518543				11
Net tax rate	mills		22.545052				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.918967				14
Combined School Tax Rate	mills		11.812162				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.731129				17
Total Tax Rate	mills		24.063595				18
Ratio of Local and School Tax to Total	dec.		0.736845				19
Total tax net of state credit	mills		22.545052				20
Net Local and School Tax Rate	mills		16.612199				21
Utility Plant, Jan. 1	\$	2,332,924	2,332,924				22
Materials & Supplies	\$	2,853	2,853				23
Subtotal	\$	2,335,777	2,335,777				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,335,777	2,335,777				26
Assessment Ratio	dec.		0.892310				27
Assessed Value	\$	2,084,237	2,084,237				28
Net Local & School Rate	mills		16.612199				29
Tax Equiv. Computed for Current Year	\$	34,624	34,624				30
Tax Equivalent per 1994 PSC Report	\$	27,125					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	34,624					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)	340		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)	156,133	21,650	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	156,473	21,650	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	70,987		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	69,583	15,851	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,409		20
Total Pumping Plant	143,979	15,851	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,224		23
Total Water Treatment Plant	5,224	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)			340	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)	11,458		166,325	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	11,458	0	166,665	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			70,987	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	14,281		71,153	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,409	20
Total Pumping Plant	14,281	0	145,549	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,224	23
Total Water Treatment Plant	0	0	5,224	

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)	16,875		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	109,769		26
Transmission and Distribution Mains (343)	507,028		27
Fire Mains (344)	0		28
Services (345)	95,951		29
Meters (346)	79,621	3,786	30
Hydrants (348)	66,447		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	875,691	3,786	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	238		35
Computer Equipment (372.1)	2,887		36
Transportation Equipment (373)	27,179		37
Other General Equipment (379)	25,511		38
Other Tangible Property (390)	0		39
Total General Plant	55,815	0	
Total utility plant in service directly assignable	1,237,182	41,287	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,237,182	41,287	

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)			16,875 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			109,769 26
Transmission and Distribution Mains (343)			507,028 27
Fire Mains (344)			0 28
Services (345)			95,951 29
Meters (346)			83,407 30
Hydrants (348)			66,447 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	879,477
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			238 35
Computer Equipment (372.1)			2,887 36
Transportation Equipment (373)			27,179 37
Other General Equipment (379)			25,511 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	55,815
Total utility plant in service directly assignable	25,739	0	1,252,730
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	25,739	0	1,252,730

**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)	130,014		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	130,014	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	59,112		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	57,942		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	117,054	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,350		23
Total Water Treatment Plant	4,350	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)			130,014 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	130,014
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			59,112 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			57,942 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	117,054
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			4,350 23
Total Water Treatment Plant	0	0	4,350

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)	91,407		26
Transmission and Distribution Mains (343)	579,324	41,350	27
Fire Mains (344)	0		28
Services (345)	108,456	3,200	29
Meters (346)	0		30
Hydrants (348)	65,137	1,500	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	844,324	46,050	
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	1,095,742	46,050	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,095,742	46,050	

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)			91,407 26
Transmission and Distribution Mains (343)			620,674 27
Fire Mains (344)			0 28
Services (345)			111,656 29
Meters (346)			0 30
Hydrants (348)			66,637 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	890,374
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	1,141,792
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,141,792

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			3,258	3,258	1
February			2,905	2,905	2
March			3,298	3,298	3
April			3,237	3,237	4
May			3,430	3,430	5
June			3,463	3,463	6
July			3,868	3,868	7
August			3,892	3,892	8
September			3,086	3,086	9
October			3,381	3,381	10
November			3,059	3,059	11
December			3,164	3,164	12
Total annual pumpage	0	0	40,041	40,041	
Less: Water sold				32,758	13
Volume pumped but not sold				7,283	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				992	16
Volume related to equipment/system malfunction				10	17
Non-utility volume NOT included in water sales				178	18
Total volume not sold but accounted for				1,180	19
Volume pumped but unaccounted for				6,103	20
Percent of water lost				15%	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.)				230	24
Date of maximum: 8/16/2006					25
Cause of maximum:					26
Hydrant Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				48	27
Date of minimum: 2/17/2006					28
Total KWH used for pumping for the year				83,954	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)	
301 GIFFORD STREET	2	715	8	280,500	Yes	1
CLARK STREET	3	987	12	867,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	2	3	1
Location	301 GIFFORD STREET	CLARK STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	AMERICAN MARSH	GOULD	5
Year Installed	2006	1995	6
Type	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	400	850	8
Pump Motor or Standby Engine Mfr	HITACHI	US MOTORS	9 10
Year Installed	2006	1995	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	60	125	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	ORFORDVILLE TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1976		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	94		6
Total capacity in gallons (actual)	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	300.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	6.000	5,311	0	0	0	5,311	1
M	D	6.000	22,666	827	0	0	23,493	2
A	D	8.000	269	0	0	0	269	3
M	D	8.000	11,781	0	0	0	11,781	4
P	D	8.000	4,634	0	0	0	4,634	5
M	D	10.000	6,571	0	0	0	6,571	6
M	D	12.000	1,059	0	0	0	1,059	7
Total Within Municipality			52,291	827	0	0	53,118	
Total Utility			52,291	827	0	0	53,118	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.625	280	0	0	0	280	30	1
M	0.750	109	0	0	0	109		2
M	1.000	180	4	0	0	184		3
M	1.500	23	0	0	0	23	16	4
M	2.000	9	4	0	0	13		5
Total Utility		601	8	0	0	609	46	

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	699	32	0	0	731	50	1
1.000	12	0	0	0	12	0	2
1.500	4	0	0	0	4	0	3
2.000	8	0	0	0	8	0	4
3.000	2	0	0	0	2	0	5
Total:	725	32	0	0	757	50	

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	474	30	0	9	1	217	731	1
1.000	0	7	0	1	0	4	12	2
1.500	0	3	0	1	0	0	4	3
2.000	0	1	0	4	0	3	8	4
3.000	0	0	0	1	1	0	2	5
Total:	474	41	0	16	2	224	757	

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	84	1			85	2
Total Fire Hydrants	84	1	0	0	85	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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:	83
Number of distribution system valves end of year:	184
Number of distribution valves operated during year:	101

WATER OPERATING SECTION FOOTNOTES

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

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

Done

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

Amount for 2006 was much lower than 2005 due to not as many repairs needed.

a/c 684 INSURANCE EXPENSE

The village changed the method of charging property and liability insurance to the water and sewer utilities that is more accurate. The amount in 2005 was probably to low.

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

a/c 314 and 325

The utility rehabilitated Well #2. The pump was replaced and work was done on the well.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$10,000, please explain.

a/c 314 and 325

This relates to the well #2 rehabilitation in which the well pump was replaced and work was done on the well.

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 addition of 827 feet of water mains in 2006 was for Sater Drive. This was installed by a developer. The utility had no costs associated with this project. There were no assessments.

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 8 laterals, 4 1" and 4 2" were installed on Sater Drive. These laterals were paid for directly by the developer. There were no costs to the utility and no assessments.

Meters (Page W-19)

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

Meters are replaced as required by PSC guidelines in lieu of testing.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

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

Yes

Hydrants and Distribution System Valves (Page W-20)

General footnotes

One Hydrant added on Sater Drive by developer.
