



3015 (02-02-05)

ANNUAL REPORT

OF

Name: WATER UTILITY OF THE VILLAGE OF CRIVITZ

Principal Office: P.O. BOX 727
CRIVITZ, WI 54114

For the Year Ended: DECEMBER 31, 2007

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: WATER UTILITY OF THE VILLAGE OF CRIVITZ

Utility Address: P.O. BOX 727
CRIVITZ, WI 54114

When was utility organized? 11/9/1978

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MARILYN L PADGETT

Title: CLERK/TREASURER

Office Address:

P.O. BOX 727
CRIVITZ, WI 54114

Telephone: (715) 854 - 2030

Fax Number: (715) 854 - 2748

E-mail Address: mpadgett@vocwi.com

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

Name: KAREN KERBER

Title: CPA

Office Address: KERBER, ROSE & ASSOCIATES, S.C.

115 E FIFTH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400 EXT 302

Fax Number: (715) 524 - 2599

E-mail Address: kkerber@kerberrose.com

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

Name: DUANE SWANSON

Title: COMMITTEE CHAIR

Office Address:

P.O. BOX 727
CRIVITZ, WI 54114

Telephone: (715) 854 - 2030

Fax Number: (715) 854 - 2748

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name: KAREN KERBER

Title: CPA

Office Address: KERBER, ROSE & ASSOCIATES, S.C.
115 E FIFTH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400 EXT 302

Fax Number: (715) 524 - 2599

E-mail Address: kkerber@kerberrose.com

Date of most recent audit report: 1/1/2008

Period covered by most recent audit: DECEMBER 31, 2007

Names and titles of utility management including manager or superintendent:

Name: GLEN A FRANZEN

Title: UTILITIES OPERATOR

Office Address:

P.O. BOX 727
CRIVITZ, WI 54114

Telephone: (715) 854 - 7778

Fax Number: (715) 854 - 3453

E-mail Address: crivitzsw@czwireless.net

Name: GLEN FRANZEN

Title: UTILITIES OPERATOR

Office Address:

P.O. BOX 727
CRIVITZ, WI 54114

Telephone: (715) 854 - 7778

Fax Number: (715) 854 - 3453

E-mail Address: crivitzsw@czwireless.net

Name: MARILYN L PADGETT

Title: CLERK TREASURER

Office Address:

P.O. BOX 727
CRIVITZ, WI 54114

Telephone: (715) 854 - 2030

Fax Number: (715) 854 - 2748

E-mail Address: mpadgett@vocwi.com

Name of utility commission/committee: CRIVITZ WATER UTILITY

Names of members of utility commission/committee:

JOHN DESCHANE, COMMITTEE MEMBER
MR RICHARD KAMINSKI, COMMITTEE MEMBER

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

Is sewer service rendered by the utility? **YES**
IS JAMES R. HILL, COMMITTEE MEMBER

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:

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)	158,933	167,396	1
Operating Expenses:			
Operation and Maintenance Expense (401)	67,639	77,876	2
Depreciation Expense (403)	22,693	22,388	3
Amortization Expense (404)	0	0	4
Taxes (408)	45,332	44,355	5
Total Operating Expenses	135,664	144,619	
Net Operating Income	23,269	22,777	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	23,269	22,777	
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)	941	676	9
Miscellaneous Nonoperating Income (421)	3,200	4,061	10
Total Other Income	4,141	4,737	
Total Income	27,410	27,514	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(32,129)	(32,129)	11
Other Income Deductions (426)	37,844	37,836	12
Total Miscellaneous Income Deductions	5,715	5,707	
Income Before Interest Charges	21,695	21,807	
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	21,695	21,807	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,557,031	1,535,224	19
Balance Transferred from Income (433)	21,695	21,807	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	250	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)	1,578,476	1,557,031	

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	158,933		158,933	1
Total (Acct. 400):	158,933	0	158,933	
Operation and Maintenance Expense (401):				
Derived	67,639		67,639	2
Total (Acct. 401):	67,639	0	67,639	
Depreciation Expense (403):				
Derived	22,693		22,693	3
Total (Acct. 403):	22,693	0	22,693	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	45,332		45,332	5
Total (Acct. 408):	45,332	0	45,332	
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:	23,269	0	23,269	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	941	0	941	10
Total (Acct. 419):	941	0	941	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
INSURANCE REIMBURSEMENT FOR LIGHTNING DAMAGE	3,200	0	3,200 12
Total (Acct. 421):	3,200	0	3,200
TOTAL OTHER INCOME:	4,141	0	4,141

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(32,129)	0	(32,129) 13
NONE	0	0	0 14
Total (Acct. 425):	(32,129)	0	(32,129)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	0	37,844	37,844 15
NONE	0	0	0 16
Total (Acct. 426):	0	37,844	37,844
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(32,129)	37,844	5,715

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	0	0 17
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0	0	0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	0	0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	0	0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	0	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:	59,539	(37,844)	21,695
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	295,659	1,261,372	1,557,031 23
Total (Acct. 216):	295,659	1,261,372	1,557,031
Balance Transferred from Income (433):			
Derived	59,539	(37,844)	21,695 24
Total (Acct. 433):	59,539	(37,844)	21,695
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
ADJUST TO PROPER PRIOR YEAR BALANCE	250	0	250 26
Total (Acct. 435)--Debit:	250	0	250
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):	354,948	1,223,528	1,578,476

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	158,933	0	0	0	158,933	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	158,933	0	0	0	158,933	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,019,607	2,992,549	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	962,349	901,765	2
Net Utility Plant	2,057,258	2,090,784	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	70,554	13,186	7
Total Other Property and Investments	70,554	13,186	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	226	10,802	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	10,071	8,790	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	(3,048)	13
Receivables from Municipality (145)	22,654	22,084	14
Materials and Supplies (150)	3,839	4,159	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	36,790	48,883	
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	2,164,602	2,152,853	

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)	23,431	1,795	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,578,476	1,557,031	23
Total Proprietary Capital	1,601,907	1,558,826	
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)		150	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	48,640	47,693	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	48,640	47,843	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	514,055	546,184	36
Total Deferred Credits	514,055	546,184	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,164,602	2,152,853	

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	2,992,549	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)	1,009,007	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	2,010,600	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	3,019,607	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)	787,162	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	175,187	0	0	0	12
Total Accumulated Provision	962,349	0	0	0	
Net Utility Plant	2,057,258	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)	764,422				764,422	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	22,693				22,693	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,598				1,598	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	24,291	0	0	0	24,291	16
Debits during year						17
Book cost of plant retired	1,551				1,551	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	1,551	0	0	0	1,551	25
Balance end of year (110.1)	787,162	0	0	0	787,162	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)	137,343				137,343	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	37,844				37,844	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	37,844	0	0	0	37,844	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)	175,187	0	0	0	175,187	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	(3,048)	1
Additions:		
Provision for uncollectibles during year	3,048	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	3,048	
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	3,839	4,159 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	3,839	4,159

**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)				
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	1,795	1
Changes during year (explain):		
PLANT ADDITIONS IN TIF DISTRICT	21,636	2
Balance end of year	<u>23,431</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	47,693	1
Accruals:		
Charged water department expense	45,332	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	45,332	
Taxes paid during year:		
County, state and local taxes	42,110	6
Social Security taxes	2,086	7
PSC Remainder Assessment	189	8
Other (explain):		
NONE		9
Total payments and other debits	44,385	
Balance end of year	48,640	

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):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DEPRECIATION/REPLACEMENT FUND	70,554	3
Total (Acct. 125):	70,554	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	10,071	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	10,071	
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):		
DUE FROM VILLAGE FOR FIRE PROTECTION AND SPECIAL ASSESSMENTS	15,467	12
DUE FROM SEWER UTILITY FOR OPERATING EXPENSES	7,187	13
Total (Acct. 145):	22,654	
Prepayments (165):		
NONE		14
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		15
Total (Acct. 182):	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)
Other Deferred Debits (183):	
NONE	16
Total (Acct. 183):	0
Payables to Municipality (233):	
NONE	17
Total (Acct. 233):	0
Other Deferred Credits (253):	
Regulatory Liability	514,055 18
NONE	19
Total (Acct. 253):	514,055

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)	995,478	0	0	0	995,478	1
Materials and Supplies	3,999	0	0	0	3,999	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	775,792	0	0	0	775,792	4
Customer Advances for Construction					0	5
Regulatory Liability	530,119	0	0	0	530,119	6
NONE					0	7
Average Net Rate Base	(306,434)	0	0	0	(306,434)	
Net Operating Income	23,269	0	0	0	23,269	8
Net Operating Income as a percent of Average Net Rate Base						
	N/A	N/A	N/A	N/A	N/A	N/A

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	1
Electric		2
Gas		3
Sewer		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	546,184	0	0	0	546,184	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	32,129	0	0	0	32,129	3
Other (specify):					0	4
Balance End of Year	514,055	0	0	0	514,055	

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

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	156,697	157,695	1
Total Sales of Water	156,697	157,695	
Other Operating Revenues			
Forfeited Discounts (470)	498	553	2
Other Water Revenues (474)	1,738	9,148	3
Total Other Operating Revenues	2,236	9,701	
Total Operating Revenues	158,933	167,396	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	40,105	44,427	4
General Operating Expenses (680-690)	27,534	33,449	5
Total Operation and Maintenance Expenses	67,639	77,876	
Other Operating Expenses			
Depreciation Expense (403)	22,693	22,388	6
Amortization Expense (404)		0	7
Taxes (408)	45,332	44,355	8
Total Other Operating Expenses	68,025	66,743	
Total Operating Expenses	135,664	144,619	
NET OPERATING INCOME	23,269	22,777	

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	372	15,690	48,797	4
Commercial	123	21,726	44,518	5
Industrial	1	20	87	6
Total Metered Sales to General Customers (461)	496	37,436	93,402	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		55,200	8
Other Sales to Public Authorities (464)	9	3,718	8,095	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	506	41,154	156,697	

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)	55,200	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	55,200	
Forfeited Discounts (470):		
Customer late payment charges	498	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	498	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,738	7
Other (specify): NONE		8
Total Other Water Revenues (474)	1,738	

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)	23,469	24,911	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	7,828	7,522	3
Chemicals (630)	1,606	2,682	4
Supplies and Expenses (640)	5,306	7,425	5
Repairs of Water Plant (650)	979	790	6
Transportation Expenses (660)	917	1,097	7
Total Plant Operation and Maintenance Expenses	40,105	44,427	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	8,097	9,685	8
Office Supplies and Expenses (681)	3,345	2,320	9
Outside Services Employed (682)	5,531	4,946	10
Insurance Expense (684)	3,627	3,354	11
Employees Pensions and Benefits (686)	6,934	9,970	12
Regulatory Commission Expenses (688)	0	126	13
Miscellaneous General Expenses (689)		0	14
Uncollectible Accounts (690)		3,048	15
Total General Operating Expenses	27,534	33,449	
Total Operation and Maintenance Expenses	67,639	77,876	

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	CALCULATED	43,459	42,422	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	CALCULATED	402	714	2
Net property tax equivalent		43,057	41,708	
Social Security	BASED ON PAYROLL	2,086	2,521	3
PSC Remainder Assessment	INVOICE FROM PSC	189	126	4
Other (specify): OTHER ASSESSMENTS			0	5
Total tax expense		45,332	44,355	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Marinette				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.161940				3
County tax rate	mills		3.528600				4
Local tax rate	mills		5.342700				5
School tax rate	mills		7.188400				6
Voc. school tax rate	mills		1.396490				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		17.618130				10
Less: state credit	mills		0.111698				11
Net tax rate	mills		17.506432				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.342700				14
Combined School Tax Rate	mills		8.584890				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.927590				17
Total Tax Rate	mills		17.618130				18
Ratio of Local and School Tax to Total	dec.		0.790526				19
Total tax net of state credit	mills		17.506432				20
Net Local and School Tax Rate	mills		13.839290				21
Utility Plant, Jan. 1	\$	2,992,549	2,992,549				22
Materials & Supplies	\$	4,159	4,159				23
Subtotal	\$	2,996,708	2,996,708				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,996,708	2,996,708				26
Assessment Ratio	dec.		1.047900				27
Assessed Value	\$	3,140,250	3,140,250				28
Net Local & School Rate	mills		13.839290				29
Tax Equiv. Computed for Current Year	\$	43,459	43,459				30
Tax Equivalent per 1994 PSC Report	\$	33,127					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	43,459					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)	15,455		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)	52,336		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	67,791	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	71,805		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	54,110		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	125,915	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	3,410		23
Total Water Treatment Plant	3,410	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)			15,455	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)			52,336	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	67,791	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			71,805	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			54,110	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	125,915	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			3,410	23
Total Water Treatment Plant	0	0	3,410	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	167,044		26
Transmission and Distribution Mains (343)	410,761	14,834	27
Fire Mains (344)	2,526		28
Services (345)	44,116	3,993	29
Meters (346)	58,087	400	30
Hydrants (348)	57,712	5,859	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	740,246	25,086	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	2,965	275	35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	9,406		37
Other General Equipment (379)	32,216	3,248	38
Other Tangible Property (390)	0		39
Total General Plant	44,587	3,523	
Total utility plant in service directly assignable	981,949	28,609	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	981,949	28,609	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			167,044 26
Transmission and Distribution Mains (343)			425,595 27
Fire Mains (344)			2,526 28
Services (345)			48,109 29
Meters (346)	351		58,136 30
Hydrants (348)	1,200		62,371 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,551	0	763,781
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			3,240 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			9,406 37
Other General Equipment (379)			35,464 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	48,110
Total utility plant in service directly assignable	1,551	0	1,009,007
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,551	0	1,009,007

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)	50,000		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	50,000	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	50,000		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	95,000		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	145,000	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)			50,000 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	50,000
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			50,000 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			95,000 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	145,000
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)	195,664		26
Transmission and Distribution Mains (343)	1,220,927		27
Fire Mains (344)	0		28
Services (345)	320,868		29
Meters (346)	0		30
Hydrants (348)	78,141		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,815,600	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	2,010,600	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,010,600	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			195,664 26
Transmission and Distribution Mains (343)			1,220,927 27
Fire Mains (344)			0 28
Services (345)			320,868 29
Meters (346)			0 30
Hydrants (348)			78,141 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,815,600
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	2,010,600
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	2,010,600

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			2,917	2,917	1
February			2,892	2,892	2
March			2,938	2,938	3
April			3,078	3,078	4
May			5,009	5,009	5
June			5,690	5,690	6
July			6,709	6,709	7
August			6,752	6,752	8
September			4,837	4,837	9
October			3,243	3,243	10
November			3,010	3,010	11
December			3,294	3,294	12
Total annual pumpage	0	0	50,369	50,369	
Less: Water sold				41,154	13
Volume pumped but not sold				9,215	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				4,094	16
Volume related to equipment/system malfunction				2,292	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				6,386	19
Volume pumped but unaccounted for				2,829	20
Percent of water lost				6%	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.)				400	24
Date of maximum: 8/2/2007					25
Cause of maximum:					26
Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				0	27
Date of minimum: 1/11/2007					28
Total KWH used for pumping for the year				90,735	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)	
HIGHWAY W	1	55	16	288,000	Yes	1
ST PAUL ROAD	2	172	10	324,000	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	1	2	1
Location	HIGHWAY W	ST PAUL ROAD	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	JACUZZI	SIMMONS	5
Year Installed	1979	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	300	400	8
Pump Motor or Standby Engine Mfr	GE	NEW MAN	9 10
Year Installed	1979	1989	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	25	25	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1980		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	120		6
Total capacity in gallons (actual)	250,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	1.500	275	0	0	0	275	1
A	D	6.000	27,641	0	0	0	27,641	2
P	D	6.000	5,252	0	0	0	5,252	3
A	D	8.000	30,559	0	0	0	30,559	4
M	D	8.000	2,466	0	0	0	2,466	5
P	D	8.000	4,531	0	0	0	4,531	6
A	D	10.000	18,885	0	0	0	18,885	7
M	D	10.000	58	0	0	0	58	8
P	D	10.000	4,979	400	0	0	5,379	9
A	D	12.000	449	0	0	0	449	10
Total Within Municipality			95,095	400	0	0	95,495	
Total Utility			95,095	400	0	0	95,495	

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	1.000	552	4	0	0	556	3	1
P	1.500	2	0	0	0	2		2
M	1.500	9	0	0	0	9		3
M	2.000	9	0	0	0	9		4
P	2.000	2	0	0	0	2		5
P	4.000	1	0	0	0	1		6
M	4.000	1	0	0	0	1		7
M	6.000	1	1	0	0	2	1	8
P	8.000	1	0	0	0	1		9
Total Utility		578	5	0	0	583	4	

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)	
0.750	567	0	13	0	554	99	1
1.000	29	3	0	0	32	10	2
1.250	0	0	0	0	0	0	3
1.500	11	0	0	0	11	2	4
2.000	9	0	0	0	9	1	5
3.000	4	0	0	0	4	1	6
4.000	1	0	0	0	1	1	7
Total:	621	3	13	0	611	114	

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)	
0.750	386	114	1	9	0	44	554	1
1.000	3	21	0	5	0	3	32	2
1.250	0	0	0	0	0	0	0	3
1.500	0	10	0	0	0	1	11	4
2.000	0	7	0	2	0	0	9	5
3.000	0	1	0	2	1	0	4	6
4.000	0	0	0	1	0	0	1	7
Total:	389	153	1	19	1	48	611	

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	5				5	1
Within Municipality	162	2	1	(5)	158	2
Total Fire Hydrants	167	2	1	(5)	163	
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:	88
Number of distribution system valves end of year:	305
Number of distribution valves operated during year:	243

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.

Account 690 - Uncollectible accounts - The amount reported in this account for 2006 was done so in error. The balance sheet account is also incorrect as that amount is actually being added to the accounts receivable balance to properly reflect total accounts receivable at 12-31-06. The Village has the ability to place amounts on the tax roll and typically does not incur losses from uncollectible accounts.

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 mains were contributed by the Village. The improvements were made as part of a TIF district.

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 mains were contributed by the Village. The improvements were made as part of a TIF district.

Meters (Page W-19)

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

Meters which are 1" and smaller are replaced at least every twenty years.

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 - All station meters are tested at least once every two years.

Hydrants and Distribution System Valves (Page W-20)

Explain all reported Adjustments.

The Utility reviewed the scheduled and compared it to a physical count. The hydrants located outside of the municipality were inadvertently included twice.
