



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: OOSTBURG MUNICIPAL WATER UTILITY

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Principal Office: 927 CENTER AVENUE, STE 4  
OOSTBURG, WI 53070

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For the Year Ended: DECEMBER 31, 2006

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

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

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



## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Important Changes During the Year	F-20
Full-Time Employees (FTE)	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** OOSTBURG MUNICIPAL WATER UTILITY

**Utility Address:** 927 CENTER AVENUE, STE 4  
OOSTBURG, WI 53070

**When was utility organized?** 3/7/1937

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

**Utility employee in charge of correspondence concerning this report:**

**Name:** MS. JILL E. LUDENS  
**Title:** CLERK-TREASURER

**Office Address:**  
927 CENTER AVENUE, STE 4  
OOSTBURG, WI 53070

**Telephone:** (920) 564 - 3214

**Fax Number:** (920) 564 - 3596

**E-mail Address:** oostburg@wi.rr.com

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

**Name:** DAVID L. MACCOUX  
**Title:** SHAREHOLDER

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

**Telephone:** (920) 455 - 4114

**Fax Number:** (920) 436 - 7808

**E-mail Address:** dave.maccoux@schencksolutions.com

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

**Name:** MR. ROGER BUYZE  
**Title:** CHAIRMAN

**Office Address:**  
927 CENTER AVENUE, STE 4  
P.O. BOX 700227  
OOSTBURG, WI 53070

**Telephone:** (920) 564 - 3214

**Fax Number:**

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** DAVID L. MACCOUX

**Title:** SHAREHOLDER

**Office Address:** SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

**Telephone:** (920) 455 - 4114

**Fax Number:** (920) 436 - 7808

**E-mail Address:** dave.maccoux@schencksolutions.com

**Date of most recent audit report:** 5/4/2005

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2004

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**Names and titles of utility management including manager or superintendent:**

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**Name:** MR ROGER OONK

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

1118 SUPERIOR AVENUE

OOSTBURG, WI 53070

**Telephone:** (920) 564 - 3844

**Fax Number:** (920) 564 - 3844

**E-mail Address:** rgoonk@qwics.com

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**Name of utility commission/committee:** WATER UTILITY COMMISSION

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**Names of members of utility commission/committee:**

MR ROGER BUYZE, CHAIRMAN

MR JAMES DAVIES, COMMISSIONER

MR GLENN WYNVEEN, COMMISSIONER

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**Is sewer service rendered by the utility?** NO

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO

**Date of Ordinance:**                     

**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

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**Provide the following information regarding the provider(s) of contract services:**

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	416,570	407,851	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	164,460	183,288	2
Depreciation Expense (403)	92,757	66,199	3
Amortization Expense (404)	0	0	4
Taxes (408)	65,872	61,682	5
<b>Total Operating Expenses</b>	<b>323,089</b>	<b>311,169</b>	
<b>Net Operating Income</b>	<b>93,481</b>	<b>96,682</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>93,481</b>	<b>96,682</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	722	509	9
Miscellaneous Nonoperating Income (421)	0	83,669	10
<b>Total Other Income</b>	<b>722</b>	<b>84,178</b>	
<b>Total Income</b>	<b>94,203</b>	<b>180,860</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(5,694)	(5,694)	11
Other Income Deductions (426)	20,643	20,689	12
<b>Total Miscellaneous Income Deductions</b>	<b>14,949</b>	<b>14,995</b>	
<b>Income Before Interest Charges</b>	<b>79,254</b>	<b>165,865</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	60,643	49,361	13
Amortization of Debt Discount and Expense (428)	4,794	4,289	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	8,963	9,241	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>74,400</b>	<b>62,891</b>	
<b>Net Income</b>	<b>4,854</b>	<b>102,974</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,682,928	1,579,954	19
Balance Transferred from Income (433)	4,854	102,974	20
Miscellaneous Credits to Surplus (434)	55,391	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,743,173</b>	<b>1,682,928</b>	

### 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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	416,570		416,570	1
<b>Total (Acct. 400):</b>	<b>416,570</b>	<b>0</b>	<b>416,570</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	164,460		164,460	2
<b>Total (Acct. 401):</b>	<b>164,460</b>	<b>0</b>	<b>164,460</b>	
<b>Depreciation Expense (403):</b>				
Derived	92,757		92,757	3
<b>Total (Acct. 403):</b>	<b>92,757</b>	<b>0</b>	<b>92,757</b>	
<b>Amortization Expense (404):</b>				
Derived	0		0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	65,872		65,872	5
<b>Total (Acct. 408):</b>	<b>65,872</b>	<b>0</b>	<b>65,872</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>93,481</b>	<b>0</b>	<b>93,481</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
NONE	722	0	722	10
<b>Total (Acct. 419):</b>	<b>722</b>	<b>0</b>	<b>722</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
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)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
NONE	0	0	0 12
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER INCOME:</b>	<b>722</b>	<b>0</b>	<b>722</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(5,694)	[REDACTED]	(5,694) 13
NONE	0	0	0 14
<b>Total (Acct. 425):</b>	<b>(5,694)</b>	<b>0</b>	<b>(5,694)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	20,643	20,643 15
NONE	0	0	0 16
<b>Total (Acct. 426):</b>	<b>0</b>	<b>20,643</b>	<b>20,643</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(5,694)</b>	<b>20,643</b>	<b>14,949</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	60,643	[REDACTED]	60,643 17
<b>Total (Acct. 427):</b>	<b>60,643</b>	<b>0</b>	<b>60,643</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	4,794	[REDACTED]	4,794 18
<b>Total (Acct. 428):</b>	<b>4,794</b>	<b>0</b>	<b>4,794</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 19
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	8,963	[REDACTED]	8,963 20
<b>Total (Acct. 430):</b>	<b>8,963</b>	<b>0</b>	<b>8,963</b>
<b>Other Interest Expense (431):</b>			
Derived	0	[REDACTED]	0 21
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### 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)
<b>INTEREST CHARGES</b>			
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 22
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>74,400</b>	<b>0</b>	<b>74,400</b>
<b>NET INCOME:</b>	<b>25,497</b>	<b>(20,643)</b>	<b>4,854</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	594,519	1,088,409	1,682,928 23
<b>Total (Acct. 216):</b>	<b>594,519</b>	<b>1,088,409</b>	<b>1,682,928</b>
<b>Balance Transferred from Income (433):</b>			
Derived	25,497	(20,643)	4,854 24
<b>Total (Acct. 433):</b>	<b>25,497</b>	<b>(20,643)</b>	<b>4,854</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
PRIOR YEAR AUDIT ENTRIES POSTED AFTER PSC REPC	7,698	0	7,698 25
SCADA EQUIPMENT PURCHASED IN PRIOR YEARS - SEE	47,693	0	47,693 26
<b>Total (Acct. 434):</b>	<b>55,391</b>	<b>0</b>	<b>55,391</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>675,407</b>	<b>1,067,766</b>	<b>1,743,173</b>

**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
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	0	0	0	0	0	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	416,570	0	0	0	<b>416,570</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents					<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>416,570</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>416,570</b>	

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	5,104,123	4,549,149	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	725,498	623,905	2
<b>Net Utility Plant</b>	<b>4,378,625</b>	<b>3,925,244</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	344,794	344,794	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>344,794</b>	<b>344,794</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	2,982	235	8
Temporary Cash Investments (132)	79,592	8,529	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	173,048	146,004	11
Other Accounts Receivable (143)	6,325	6,325	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	403,556	152,663	14
Materials and Supplies (150)	8,012	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>673,515</b>	<b>313,756</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	65,964	17,609	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	104,955	144,184	20
<b>Total Deferred Debits</b>	<b>170,919</b>	<b>161,793</b>	
<b>Total Assets and Other Debits</b>	<b>5,567,853</b>	<b>4,745,587</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,403,777	1,398,544	<b>21</b>
Appropriated Earned Surplus (215)			<b>22</b>
Unappropriated Earned Surplus (216)	1,743,173	1,682,928	<b>23</b>
<b>Total Proprietary Capital</b>	<b>3,146,950</b>	<b>3,081,472</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,516,315	895,350	<b>24</b>
Advances from Municipality (223)	237,316	242,623	<b>25</b>
Other long-Term Debt (224)	104,955	139,940	<b>26</b>
<b>Total Long-Term Debt</b>	<b>1,858,586</b>	<b>1,277,913</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	10,724	13,172	<b>28</b>
Payables to Municipality (233)	308,649	201,972	<b>29</b>
Customer Deposits (235)			<b>30</b>
Taxes Accrued (236)	122,332	58,913	<b>31</b>
Interest Accrued (237)	23,814	9,653	<b>32</b>
Other Current and Accrued Liabilities (238)			<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>465,519</b>	<b>283,710</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)			<b>35</b>
Other Deferred Credits (253)	96,798	102,492	<b>36</b>
<b>Total Deferred Credits</b>	<b>96,798</b>	<b>102,492</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			<b>37</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>5,567,853</b>	<b>4,745,587</b>	

### 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	4,549,149	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	3,854,038	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,245,841	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)	4,244				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>5,104,123</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	529,018	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	196,480	0	0	0	12
<b>Total Accumulated Provision</b>	<b>725,498</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>4,378,625</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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)	
<b>Balance first of year (110.1)</b>	448,068				<b>448,068</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	92,757				<b>92,757</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	5,069				<b>5,069</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
PY depr on Scada Equipment	9,692				<b>9,692</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>107,518</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>107,518</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	21,868				<b>21,868</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
2005 meter retirement adjustment	4,700				<b>4,700</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>26,568</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>26,568</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>529,018</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>529,018</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

### 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)	
<b>Balance first of year (110.1)</b>	175,837				<b>175,837</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	20,643				<b>20,643</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>20,643</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>20,643</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>196,480</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>196,480</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**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
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

**MATERIALS AND SUPPLIES**

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

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>
Electric utility total	0	0 1
Water utility	8,012	0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>8,012</u>	<u>0</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
GO NOTE DATED 7/1/03	264	428	1,718	1
LOSS ON ADVANCE REFINANCING	0	428	15,891	2
WATER & SEWER SYSTEM REVENUE BANS 2001	601	428	0	3
WATER & SEWER SYSTEM REVENUE BANS 2006	562	428	4,160	4
WATER & SEWER SYSTEM REVENUE BONDS 2000	534	428	0	5
WATER & SEWER SYSTEM REVENUE BONDS 2006	2,076	428	44,195	6
WATER SYSTEM REFUNDING REVENUE BONDS 1994	757	428	0	7
<b>Total</b>			<b>65,964</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				8
<b>Total</b>			<b>0</b>	

**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	1,398,544	1
<b>Changes during year (explain):</b>		
DRIVEWAY PAID FOR BY VILLAGE IN 2005 (ACCT 311)	5,233	2
<b>Balance end of year</b>	<b><u>1,403,777</u></b>	

**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)	
WATER & SEWER REVENUE BANS	05/25/2006	05/01/2011	4.40%	328,125	<b>1</b>
WATER & SEWER REVENUE BONDS	07/05/2006	05/01/2027	4.62%	1,188,190	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>1,516,315</b>	

**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)	
<b>Advances (223)</b>					
N 6TH STREET PROJECT -OOSTBURG BANK	10/27/1999	08/31/2009	5.30%	219,654	1
N 10TH STREET PROJECT - GO NOTE	07/01/2003	06/01/2013	3.59%	17,662	2
<b>Total for Account 223</b>				<b>237,316</b>	
<b>Other Long-Term Debt (224)</b>					
WATER TOWER MAINTENANCE OBLIGATION	08/05/2005	01/16/2009	0.00%	104,955	3
<b>Total for Account 224</b>				<b>104,955</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	58,913	1
<b>Accruals:</b>		
Charged water department expense	65,872	2
Charged electric department expense		3
Charged sewer department expense	718	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>66,590</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	0	6
Social Security taxes	2,853	7
PSC Remainder Assessment	318	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>3,171</b>	
<b>Balance end of year</b>	<b>122,332</b>	

### 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)	
<b>Bonds (221)</b>					
WATER SYSTEM REFUNDING REVENUE BONDS 1994	5,059	5,059	10,118	0	1
WATER & SEWER REVENUE BONDS 2000	2,089	2,089	4,178	0	2
WATER & SEWER SYSTEM REVENUE BANS 2001	1,445	7,226	8,671	0	3
WATER & SEWER SYSTEM REVENUE BANS 2006		8,662	6,256	2,406	4
WATER & SEWER SYSTEM REVENUE BONDS 2006		37,607	17,165	20,442	5
<b>Subtotal</b>	<b>8,593</b>	<b>60,643</b>	<b>46,388</b>	<b>22,848</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	6
N 6TH STREET PROJECT -OOSTBURG STATE BANK	406	1,117	1,211	312	7
N 10TH ST PROJECT - GO NOTE DATED 7/1/03	654	7,846	7,846	654	8
<b>Subtotal</b>	<b>1,060</b>	<b>8,963</b>	<b>9,057</b>	<b>966</b>	
<b>Other long-Term Debt (224)</b>					
NONE	0			0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	10
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>9,653</b>	<b>69,606</b>	<b>55,445</b>	<b>23,814</b>	

### 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)	
<b>Investment in Municipality (123):</b>		
INVESTMENT IN TID	344,794	1
<b>Total (Acct. 123):</b>	<b>344,794</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	173,048	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>173,048</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
2005 PROPERTY DAMAGE IINVOICE TO INDIVIDUAL	6,325	11
<b>Total (Acct. 143):</b>	<b>6,325</b>	
<b>Receivables from Municipality (145):</b>		
BOND PROCEEDS DEPOSITED INTO VILLAGE BANK ACCOUNTS	85,231	12
2005/2006 PUBLIC FIRE PROTECTION	278,664	13
2005/2006 JOINT OPERATING COSTS	17,201	14
SEWER EXPENSES REIMBURSABLE TO WATER	22,460	15
<b>Total (Acct. 145):</b>	<b>403,556</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

**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)	
<b>Other Deferred Debits (183):</b>		
WATER TOWER AMORTIZATION	104,955	18
<b>Total (Acct. 183):</b>	<b>104,955</b>	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL FUND - OPERATING COSTS	71,676	19
DUE TO SEWER - OPERATING COSTS	121,034	20
DUE TO SEWER - UTILITY BILLING	115,939	21
<b>Total (Acct. 233):</b>	<b>308,649</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	96,798	22
NONE		23
<b>Total (Acct. 253):</b>	<b>96,798</b>	

### 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)	
<b>Add Average:</b>						
Utility Plant in Service (100.1)	3,569,471	0	0	0	3,569,471	1
Materials and Supplies	4,006	0	0	0	4,006	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	488,543	0	0	0	488,543	4
Customer Advances for Construction					0	5
Regulatory Liability	99,645	0	0	0	99,645	6
					0	7
<b>Average Net Rate Base</b>	<b>2,985,289</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,985,289</b>	
Net Operating Income	93,481	0	0	0	93,481	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>3.13%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.13%</b>	

## 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	102,492	0	0	0	<b>102,492</b>	1
<b>Add credits during year:</b>					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	5,694	0	0	0	<b>5,694</b>	<b>3</b>
<b>Other (specify):</b>					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>96,798</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>96,798</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Accumulated Provision for Depreciation and Amortization of Utility Plant on Utility Plant Financed by Ut

#### General footnotes

Other Credits - see footnotes to Page W-08 for other general equipment account.

Other debits - 2005 meter retirement adjustment - see footnotes to Page W-08 for meter account.

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

#### General footnotes

The water tower maintenance obligation involves a contractual obligation between the Utility and Utility Service Company. The Utility is obligated to make 3 more payments at \$34,985 per year (no interest is due on the contract).

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

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

Dated 3-31-06

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

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### Identification and Ownership (Page iv)

#### General footnotes

The Village contracted with Weber, Corson & Peterson for the 2005 audit. The audit fieldwork was performed by the firm; however, because of a fraud committed by the former Clerk-treasurer, an official audit report has not been issued as of July 11, 2007. The audit firm of Schenck Business Solutions has completed audit fieldwork for 2006 as of July 11, 2007; however, a final audit is not completed pending receipt of the 2005 audit report.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	406,690	401,942	1
<b>Total Sales of Water</b>	<b>406,690</b>	<b>401,942</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	1,203	1,374	2
Other Water Revenues (474)	8,677	4,535	3
<b>Total Other Operating Revenues</b>	<b>9,880</b>	<b>5,909</b>	
<b>Total Operating Revenues</b>	<b>416,570</b>	<b>407,851</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	119,668	133,810	4
General Operating Expenses (680-690)	44,792	49,478	5
<b>Total Operation and Maintenance Expenses</b>	<b>164,460</b>	<b>183,288</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	92,757	66,199	6
Amortization Expense (404)		0	7
Taxes (408)	65,872	61,682	8
<b>Total Other Operating Expenses</b>	<b>158,629</b>	<b>127,881</b>	
<b>Total Operating Expenses</b>	<b>323,089</b>	<b>311,169</b>	
<b>NET OPERATING INCOME</b>	<b>93,481</b>	<b>96,682</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	981	50,858	209,750	4
Commercial	90	7,806	29,111	5
Industrial	5	6,333	16,007	6
<b>Total Metered Sales to General Customers (461)</b>	<b>1,076</b>	<b>64,997</b>	<b>254,868</b>	
Private Fire Protection Service (462)	3		2,384	7
Public Fire Protection Service (463)	1		139,431	8
Other Sales to Public Authorities (464)	14	3,535	10,007	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,094</b>	<b>68,532</b>	<b>406,690</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	139,431	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>139,431</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,203	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,203</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	3,676	7
<b>Other (specify):</b> TOWER RENTAL - NSIGHTTEL WIRELESS LLC (STARTED IN AUGUST, 2006)	4,968	8
MISCELLANEOUS	33	9
<b>Total Other Water Revenues (474)</b>	<b>8,677</b>	

**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)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	33,199	35,990	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	18,999	19,094	3
Chemicals (630)	20,739	15,714	4
Supplies and Expenses (640)	4,769	15,420	5
Repairs of Water Plant (650)	41,962	47,592	6
Transportation Expenses (660)	0	0	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>119,668</b>	<b>133,810</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	4,098	3,918	8
Office Supplies and Expenses (681)	2,087	2,595	9
Outside Services Employed (682)	10,564	16,196	10
Insurance Expense (684)	8,437	7,693	11
Employees Pensions and Benefits (686)	18,706	18,334	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	900	742	14
Uncollectible Accounts (690)	0	0	15
<b>Total General Operating Expenses</b>	<b>44,792</b>	<b>49,478</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>164,460</b>	<b>183,288</b>	

### 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		63,419	58,913	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		718	658	2
<b>Net property tax equivalent</b>		<b>62,701</b>	<b>58,255</b>	
Social Security		2,853	3,054	3
PSC Remainder Assessment		318	373	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>65,872</b>	<b>61,682</b>	

### 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			Sheboygan				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.182170				3
County tax rate	mills		5.712133				4
Local tax rate	mills		6.150193				5
School tax rate	mills		7.602819				6
Voc. school tax rate	mills		1.560668				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.207983</b>				10
Less: state credit	mills		1.142021				11
<b>Net tax rate</b>	mills		<b>20.065962</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>6.150193</b>				14
<b>Combined School Tax Rate</b>	mills		<b>9.163487</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>15.313680</b>				17
<b>Total Tax Rate</b>	mills		<b>21.207983</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.722071</b>				19
<b>Total tax net of state credit</b>	mills		<b>20.065962</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>14.489059</b>				21
Utility Plant, Jan. 1	\$	4,549,149	4,549,149				22
Materials & Supplies	\$	0	0				23
<b>Subtotal</b>	\$	<b>4,549,149</b>	<b>4,549,149</b>				24
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>4,549,149</b>	<b>4,549,149</b>				26
Assessment Ratio	dec.		0.962164				27
<b>Assessed Value</b>	\$	<b>4,377,027</b>	<b>4,377,027</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>14.489059</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>63,419</b>	<b>63,419</b>				30
Tax Equivalent per 1994 PSC Report	\$	34,383					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>63,419</b>					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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	70,761		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)	163,758		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>234,519</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	251,812		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	230,097		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>481,909</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	36,106		23
<b>Total Water Treatment Plant</b>	<b>36,106</b>	<b>0</b>	

**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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			70,761	4
Structures and Improvements (311)		5,233	5,233	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			163,758	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>5,233</b>	<b>239,752</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			251,812	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			230,097	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>481,909</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			36,106	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>36,106</b>	

## 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	11,474		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	444,762		26
Transmission and Distribution Mains (343)	1,589,027	328,022	27
Fire Mains (344)	0		28
Services (345)	229,770	122,751	29
Meters (346)	102,906	7,439	30
Hydrants (348)	154,431	56,468	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,532,370</b>	<b>514,680</b>	
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,284,904</b>	<b>514,680</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>3,284,904</b>	<b>514,680</b>	

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			11,474 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			444,762 26
Transmission and Distribution Mains (343)	13,342	18,404	1,922,111 27
Fire Mains (344)			0 28
Services (345)	1,243	0	351,278 29
Meters (346)	6,592	(4,700)	99,053 30
Hydrants (348)	691		210,208 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>21,868</b>	<b>13,704</b>	<b>3,038,886</b>
<b>GENERAL PLANT</b>			
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)		57,385	57,385 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>57,385</b>	<b>57,385</b>
<b>Total utility plant in service directly assignable</b>	<b>21,868</b>	<b>76,322</b>	<b>3,854,038</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>21,868</b>	<b>76,322</b>	<b>3,854,038</b>

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

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

## 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	882,875		27
Fire Mains (344)	0		28
Services (345)	211,070		29
Meters (346)	0		30
Hydrants (348)	170,300		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>1,264,245</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,264,245</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,264,245</b>	<b>0</b>	

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		(18,404)	864,471 27
Fire Mains (344)			0 28
Services (345)			211,070 29
Meters (346)			0 30
Hydrants (348)			170,300 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>(18,404)</b>	<b>1,245,841</b>
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>(18,404)</b>	<b>1,245,841</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>(18,404)</b>	<b>1,245,841</b>

## 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			5,585	5,585	1
February			5,089	5,089	2
March			5,492	5,492	3
April			6,054	6,054	4
May			7,370	7,370	5
June			7,126	7,126	6
July			8,903	8,903	7
August			8,269	8,269	8
September			6,062	6,062	9
October			6,196	6,196	10
November			5,663	5,663	11
December			5,805	5,805	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>77,614</b>	<b>77,614</b>	
Less: Water sold				68,532	13
Volume pumped but not sold				9,082	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				735	16
Volume related to equipment/system malfunction				160	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				895	19
Volume pumped but unaccounted for				8,187	20
Percent of water lost				11%	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.)				440	24
Date of maximum: 7/15/2006					25
Cause of maximum:					26
Dry period resulting in lawn sprinkling and heavy usage					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				101	27
Date of minimum: 9/14/2006					28
Total KWH used for pumping for the year				165,850	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
324 NORTH 9TH STREET	BH028	275	10	110,000	Yes	<b>1</b>
513 CENTER AVENUE	BH029	360	12	112,000	Yes	<b>2</b>
537 S BUSINESS PARK DR	RZ848	350	12	144,000	Yes	<b>3</b>

## 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	BOOSTER PUMP WELL NO 1	EMERGENCY GENERATOR	WELL PUMP NO 1	1
Location	324 NORTH 9TH STREET	37 S BUSINESS PARK DRIVE	324 NORTH 9TH STREET	2
Purpose		B	S	3
Destination		D		4
Pump Manufacturer	AURORA		GOULDS	5
Year Installed	1993		2003	6
Type	CENTRIFUGAL		SUBMERSIBLE	7
Actual Capacity (gpm)	420		400	8
Pump Motor or Standby Engine Mfr	US MOTORS		FRANKLIN ELECTRIC	9
Year Installed	1993		2005	10
Type	ELECTRIC		ELECTRIC	11
Horsepower	30		25	12
		KOHLER		13
		2003		
		OTHER		

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL PUMP NO 2	WELL PUMP NO. 3		14
Location	513 CENTER AVENUE	37 S BUSINESS PARK DRIVE		15
Purpose		P	P	16
Destination		D	D	17
Pump Manufacturer	BYRON JACKSON		LAYNE	18
Year Installed	1996		2003	19
Type	SUBMERSIBLE		SUBMERSIBLE	20
Actual Capacity (gpm)	430		400	21
Pump Motor or Standby Engine Mfr	BYRON JACKSON		HITACHI	22
Year Installed	1996		2003	23
Type	ELECTRIC		ELECTRIC	24
Horsepower	50		40	25
				26

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1	#2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1937	1992	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	10	143	6
Total capacity in gallons (actual)	60,000	250,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0600	0.2500	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	N	N	14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	1,306	0	0	0	<b>1,306</b>	<b>1</b>
M	D	6.000	22,378	0	1,218	0	<b>21,160</b>	<b>2</b>
P	D	6.000	262	55	0	0	<b>317</b>	<b>3</b>
M	D	8.000	10,180	0	910	0	<b>9,270</b>	<b>4</b>
P	D	8.000	27,324	263	0	0	<b>27,587</b>	<b>5</b>
M	D	10.000	3,092	0	0	0	<b>3,092</b>	<b>6</b>
P	D	10.000	11,411	5	0	0	<b>11,416</b>	<b>7</b>
M	D	12.000	97	0	0	0	<b>97</b>	<b>8</b>
P	D	12.000	11,364	5,399	0	0	<b>16,763</b>	<b>9</b>
<b>Total Within Municipality</b>			<b>87,414</b>	<b>5,722</b>	<b>2,128</b>	<b>0</b>	<b>91,008</b>	
<b>Total Utility</b>			<b>87,414</b>	<b>5,722</b>	<b>2,128</b>	<b>0</b>	<b>91,008</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	4	0	0	0	4		1
M	0.750	410	0	42	0	368	10	2
M	1.000	591	45	0	0	636	95	3
M	1.500	25	7	0	0	32	11	4
M	2.000	8	0	0	0	8		5
M	2.500	1	0	0	0	1		6
M	4.000	3	0	0	0	3		7
P	6.000	4	1	0	0	5		8
M	6.000	1	0	0	0	1		9
P	8.000	9	0	0	0	9	4	10
<b>Total Utility</b>		<b>1,056</b>	<b>53</b>	<b>42</b>	<b>0</b>	<b>1,067</b>	<b>120</b>	

### 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	1,041	120	92	(7)	1,062	140	1
1.000	19	3	3	0	19	3	2
1.500	12	1	1		12	1	3
2.000	11	1	1	0	11	1	4
3.000	4	0	0	(1)	3	3	5
<b>Total:</b>	<b>1,087</b>	<b>125</b>	<b>97</b>	<b>(8)</b>	<b>1,107</b>	<b>148</b>	

#### 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	985	71	1	5	0	0	1,062	1
1.000	4	13	1	1	0	0	19	2
1.500	1	8	1	2	0	0	12	3
2.000	0	6	1	4	0	0	11	4
3.000	0	0	1	2	0	0	3	5
<b>Total:</b>	<b>990</b>	<b>98</b>	<b>5</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>1,107</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	179	14	5		188	2
<b>Total Fire Hydrants</b>	<b>179</b>	<b>14</b>	<b>5</b>	<b>0</b>	<b>188</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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:	188
Number of distribution system valves end of year:	435
Number of distribution valves operated during year:	266

## 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.

Chemicals (630) Chemical purchases of approx. \$3,700 were purchased near the end of 2006.

Supplies and Expenses (640) In 2005, additional testing of water samples were performed resulting in over \$7,000 of additional costs above normal levels. 2006 balances more consistent with prior years.

Outside Service (682) 2005 PSC report included fraudulent disbursements of \$3,000 which were reclassified to a receivable by a 2005 audit entry.

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

If Adjustments for any account are nonzero, please explain.

Transmission and Distribution Mains (343) The allocation of developer financed vs utility financed were adjusted based on quantities, reimbursements. See related adjustment in contributed plant.

Meters (346) The 2005 meter retirements were understated by \$4,700 based on property records maintained by the Village.

Other General Equipment (379) In prior years, the Village purchased SCADA equipment which was detailed in utility asset records but not capitalized in the general ledger or reported on the PSC report. The value of the equipment (\$57,385), based on utility records, was recorded net of accumulated depreciation of \$9,692 as of January 1, 2006. The net adjustment, \$47,693, increased utility retained earnings.

### Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Transmission and Distribution Mains (343) The allocation of developer financed vs utility financed were adjusted based on quantities, reimbursements. See related adjustment in utility financed plant.

### 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 Village financed all main additions in 2006 (TID # 1 phase 3 - 1,765' of 12" PVC, Center Street replacement - 55' of 6" PVC, 5' of 10" PVC and 2,128' of 12" PVC and Minnesota Ave - 76' of 8" PVC, 1,506' of 12" PVC)

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-18)

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

Utility financed - TID # 1 phase 3 - 8 services, Center - 42 services and Minnesota - 3 services.

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### Meters (Page W-19)

Explain all reported adjustments.

Meter adjustment to agree with utility count of meters.

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

Meters are replaced every 10 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

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### Hydrants and Distribution System Valves (Page W-20)

General footnotes

Hydrants added were TID # 1 phase 3 (5 added), Center Ave project (5 added, 4 retired) and Minnesota Ave project (4 added, 1 retired) and were financed by the Village.

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