



3015 (02-02-05)

ANNUAL REPORT

OF

Name: LUXEMBURG MUNICIPAL WATER UTILITY

Principal Office: 206 MAPLE STREET
LUXEMBURG, WI 54217

For the Year Ended: DECEMBER 31, 2006

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

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

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

SIGNATURE PAGE

I DIANE JORGENSEN of
(Person responsible for accounts)

Luxemburg Municipal Water Utility, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 02/03/2007
(Date)

VILLAGE CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LUXEMBURG MUNICIPAL WATER UTILITY

Utility Address: 206 MAPLE STREET
LUXEMBURG, WI 54217

When was utility organized? 9/1/1948

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS DIANE JORGENSEN

Title: CLERK/TREASURER

Office Address:

206 MAPLE STREET
LUXEMBURG, WI 54217

Telephone: (920) 845 - 2722

Fax Number: (920) 845 - 2902

E-mail Address: luxemburg@centurytel.net

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

Name: THOMAS KARMAN

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111

Fax Number: (920) 436 - 7808

E-mail Address: TOM.KARMAN@SCHENCKSOLUTIONS.COM

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

Name: DAVID MONFILS

Title: CHAIRMAN

Office Address:

206 MAPLE STREET
LUXEMBURG, WI 54217

Telephone: (920) 845 - 2722

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: THOMAS KARMAN

Title: SHAREHOLDER

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

Telephone: (920) 455 - 4111

Fax Number: (920) 436 - 7808

E-mail Address: TOM.KARMAN@SCHENCKSOLUTIONS.COM

Date of most recent audit report: 1/19/2006

Period covered by most recent audit: 2005

Names and titles of utility management including manager or superintendent:

Name: CRAIG DEQUAINE

Title: SUPERINTENDENT

Office Address:
206 MAPLE STREET
LUXEMBURG, WI 54217

Telephone: (920) 845 - 2722

Fax Number: (920) 845 - 2902

E-mail Address: luxemburg@centurytel.net

Name of utility commission/committee: VILLAGE OF LUXEMBURG UTILITY COMMITTEE

Names of members of utility commission/committee:

- MR CRAIG DEQUAINW, SUPERINTENDENT
- MR DAVID MONFILS, CHAIRMAN
- MR JOHN RUECKL
- MRS JANICE SWOBODA

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () -

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

Provide a brief description of the nature of Contract Operations being provided:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	239,424	236,488	1
Operating Expenses:			
Operation and Maintenance Expense (401)	96,312	118,693	2
Depreciation Expense (403)	30,908	30,740	3
Amortization Expense (404)	0	0	4
Taxes (408)	50,659	51,856	5
Total Operating Expenses	177,879	201,289	
Net Operating Income	61,545	35,199	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	61,545	35,199	
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)	4,146	3,013	9
Miscellaneous Nonoperating Income (421)	0	66,380	10
Total Other Income	4,146	69,393	
Total Income	65,691	104,592	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(16,711)	(16,711)	11
Other Income Deductions (426)	28,678	27,320	12
Total Miscellaneous Income Deductions	11,967	10,609	
Income Before Interest Charges	53,724	93,983	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	13,377	13,974	13
Amortization of Debt Discount and Expense (428)	0	350	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	9,498	9,806	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	22,875	24,130	
Net Income	30,849	69,853	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,015,038	1,895,236	19
Balance Transferred from Income (433)	30,849	69,853	20
Miscellaneous Credits to Surplus (434)	48,714	49,949	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	2,094,601	2,015,038	

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	239,424		239,424	1
Total (Acct. 400):	239,424	0	239,424	
Operation and Maintenance Expense (401):				
Derived	96,312		96,312	2
Total (Acct. 401):	96,312	0	96,312	
Depreciation Expense (403):				
Derived	30,908		30,908	3
Total (Acct. 403):	30,908	0	30,908	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	50,659		50,659	5
Total (Acct. 408):	50,659	0	50,659	
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:	61,545	0	61,545	
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):				
INTERST ON SPECIAL ASSESMENTS AND BANK ACCOUI	4,146	0	4,146	10
Total (Acct. 419):	4,146	0	4,146	
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):			
NONE	0	0	0 12
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	4,146	0	4,146

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(16,711)	[REDACTED]	(16,711) 13
NONE	0	0	0 14
Total (Acct. 425):	(16,711)	0	(16,711)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	28,678	28,678 15
NONE	0	0	0 16
Total (Acct. 426):	0	28,678	28,678
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(16,711)	28,678	11,967

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	13,377	[REDACTED]	13,377 17
Total (Acct. 427):	13,377	0	13,377
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	9,498	[REDACTED]	9,498 20
Total (Acct. 430):	9,498	0	9,498
Other Interest Expense (431):			
Derived	0	[REDACTED]	0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	22,875	0	22,875
NET INCOME:	59,527	(28,678)	30,849
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	475,166	1,539,872	2,015,038 23
Total (Acct. 216):	475,166	1,539,872	2,015,038
Balance Transferred from Income (433):			
Derived	59,527	(28,678)	30,849 24
Total (Acct. 433):	59,527	(28,678)	30,849
Miscellaneous Credits to Surplus (434):			
TAX EQUIVALENT FORGIVEN	48,714	0	48,714 25
Total (Acct. 434):	48,714	0	48,714
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	583,407	1,511,194	2,094,601

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	239,424	0	0	0	239,424	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	239,424	0	0	0	239,424	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,671,827	3,634,625	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	558,970	498,732	2
Net Utility Plant	3,112,857	3,135,893	
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)	81,699	105,224	6
Special Funds (125)	24,165	23,011	7
Total Other Property and Investments	105,864	128,235	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	50	50	8
Temporary Cash Investments (132)	134,238	91,622	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	10,893	12,931	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	19,061	18,093	14
Materials and Supplies (150)	9,764	9,571	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	174,006	132,267	
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	3,392,727	3,396,395	

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)	346,291	346,291	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,094,601	2,015,038	23
Total Proprietary Capital	2,440,892	2,361,329	
LONG-TERM DEBT			
Bonds (221)	477,427	499,244	24
Advances from Municipality (223)	178,838	225,384	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	656,265	724,628	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	8,745	6,879	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,734	2,757	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	11,479	9,636	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	284,091	300,802	36
Total Deferred Credits	284,091	300,802	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	3,392,727	3,396,395	

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	3,634,625	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)	1,567,906	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	2,067,536	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)	36,385				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	3,671,827	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)	120,011	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	438,959	0	0	0	12
Total Accumulated Provision	558,970	0	0	0	
Net Utility Plant	3,112,857	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)	88,451				88,451	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	30,908				30,908	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,727				1,727	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	32,635	0	0	0	32,635	16
Debits during year						17
Book cost of plant retired	1,075				1,075	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	1,075	0	0	0	1,075	25
Balance end of year (110.1)	120,011	0	0	0	120,011	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)	410,281				410,281	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	28,678				28,678	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	28,678	0	0	0	28,678	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)	438,959	0	0	0	438,959	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	9,764	9,571	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	9,764	9,571	

**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	346,291	1
Changes during year (explain):		2
Balance end of year	<u>346,291</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)	
CLEAN WATER FUND REVENUE BONDS	12/23/2003	05/01/2023	2.75%	477,427	1
Total Bonds (Account 221):				477,427	

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)	
Advances (223)					
G.O. NOTES 2000	12/01/2000	12/01/2010	4.94%	53,354	1
G.O. NOTES 2002	11/07/2002	11/07/2012	3.50%	13,500	2
G.O. NOTES 2004	02/18/2004	02/18/2014	4.42%	17,284	3
G.O. NOTES 2005	12/29/2005	12/01/2020	4.59%	82,570	4
G.O. NOTES 1997	12/01/1997	12/01/2007	4.48%	12,130	5
Total for Account 223				178,838	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	50,659	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	50,659	
Taxes paid during year:		
County, state and local taxes	48,331	6
Social Security taxes	2,135	7
PSC Remainder Assessment	193	8
Other (explain):		
NONE		9
Total payments and other debits	50,659	
Balance end of year	0	

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)					
Water revenue bond	1,129	13,377	13,427	1,079	1
Subtotal	1,129	13,377	13,427	1,079	
Advances from Municipality (223)					
NONE	0			0	2
G.O. notes 1997	96	1,104	1,152	48	3
G.O. NOTES 2000	291	3,425	3,493	223	4
G.O. NOTES 2002	497	480	551	426	5
G.O. REFUNDING BOND 2005		3,713	3,417	296	6
G.O. NOTES 2004	744	776	858	662	7
Subtotal	1,628	9,498	9,471	1,655	
Other long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
SHORT TERM NOTE	0			0	9
Subtotal	0	0	0	0	
Total	2,757	22,875	22,898	2,734	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	81,699	2
Total (Acct. 124):	81,699	
Special Funds (125):		
WATER BOND RESERVE	24,165	3
Total (Acct. 125):	24,165	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	10,893	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	10,893	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE	0	11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION DUE FROM MUNICIPALITY	19,061	12
Total (Acct. 145):	19,061	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	284,091	17
NONE		18
Total (Acct. 253):	284,091	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	1,567,497	0	0	0	1,567,497	1
Materials and Supplies	9,667	0	0	0	9,667	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	104,231	0	0	0	104,231	4
Customer Advances for Construction					0	5
Regulatory Liability	292,446	0	0	0	292,446	6
					0	7
Average Net Rate Base	1,180,487	0	0	0	1,180,487	
Net Operating Income	61,545	0	0	0	61,545	8
Net Operating Income as a percent of Average Net Rate Base	5.21%	N/A	N/A	N/A	5.21%	

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	1.2	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	300,802	0	0	0	300,802	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	16,711	0	0	0	16,711	3
Other (specify):					0	4
Balance End of Year	284,091	0	0	0	284,091	

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.

rise in rates

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	237,617	233,168	1
Total Sales of Water	237,617	233,168	
Other Operating Revenues			
Forfeited Discounts (470)	1,373	1,502	2
Other Water Revenues (474)	434	1,818	3
Total Other Operating Revenues	1,807	3,320	
Total Operating Revenues	239,424	236,488	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	56,902	82,721	4
General Operating Expenses (680-690)	39,410	35,972	5
Total Operation and Maintenance Expenses	96,312	118,693	
Other Operating Expenses			
Depreciation Expense (403)	30,908	30,740	6
Amortization Expense (404)	0	0	7
Taxes (408)	50,659	51,856	8
Total Other Operating Expenses	81,567	82,596	
Total Operating Expenses	177,879	201,289	
NET OPERATING INCOME	61,545	35,199	

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	20		1
Commercial	6	622	405	2
Industrial				3
Total Unmetered Sales to General Customers (460)	7	642	405	
Metered Sales to General Customers (461)				
Residential	795	36,576	104,549	4
Commercial	114	14,223	33,353	5
Industrial	6	10,872	14,280	6
Total Metered Sales to General Customers (461)	915	61,671	152,182	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		76,469	8
Other Sales to Public Authorities (464)	12	3,231	8,561	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	935	65,544	237,617	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	76,469	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)	76,469	
Forfeited Discounts (470):		
Customer late payment charges	1,373	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,373	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	434	7
Other (specify): NONE		8
Total Other Water Revenues (474)	434	

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)	19,742	21,427	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	23,154	25,973	3
Chemicals (630)	2,178	2,361	4
Supplies and Expenses (640)	4,383	3,942	5
Repairs of Water Plant (650)	6,843	28,610	6
Transportation Expenses (660)	602	408	7
Total Plant Operation and Maintenance Expenses	56,902	82,721	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	19,044	17,966	8
Office Supplies and Expenses (681)	5,752	5,834	9
Outside Services Employed (682)	6,564	3,324	10
Insurance Expense (684)	0	687	11
Employees Pensions and Benefits (686)	8,050	8,161	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	0	0	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	39,410	35,972	
Total Operation and Maintenance Expenses	96,312	118,693	

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		48,714	49,949	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		383	500	2
Net property tax equivalent		48,331	49,449	
Social Security		2,135	2,200	3
PSC Remainder Assessment		193	207	4
Other (specify): NONE			0	5
Total tax expense		50,659	51,856	

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			Kewaunee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.175926				3
County tax rate	mills		6.140492				4
Local tax rate	mills		4.844209				5
School tax rate	mills		7.865476				6
Voc. school tax rate	mills		1.469371				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.495474				10
Less: state credit	mills		1.080054				11
Net tax rate	mills		19.415420				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.844209				14
Combined School Tax Rate	mills		9.334847				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.179056				17
Total Tax Rate	mills		20.495474				18
Ratio of Local and School Tax to Total	dec.		0.691814				19
Total tax net of state credit	mills		19.415420				20
Net Local and School Tax Rate	mills		13.431860				21
Utility Plant, Jan. 1	\$	3,634,625	3,634,625				22
Materials & Supplies	\$	9,571	9,571				23
Subtotal	\$	3,644,196	3,644,196				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,644,196	3,644,196				26
Assessment Ratio	dec.		0.995213				27
Assessed Value	\$	3,626,751	3,626,751				28
Net Local & School Rate	mills		13.431860				29
Tax Equiv. Computed for Current Year	\$	48,714	48,714				30
Tax Equivalent per 1994 PSC Report	\$	34,462					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	48,714					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)	1,000		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)	149,581		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	150,581	0	
PUMPING PLANT			
Land and Land Rights (320)	276		12
Structures and Improvements (321)	168,789		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	115,329		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	284,394	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,104		23
Total Water Treatment Plant	5,104	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)			1,000	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)			149,581	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	150,581	
PUMPING PLANT				
Land and Land Rights (320)			276	12
Structures and Improvements (321)			168,789	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			115,329	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	284,394	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			5,104	23
Total Water Treatment Plant	0	0	5,104	

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)	125,322		26
Transmission and Distribution Mains (343)	714,247		27
Fire Mains (344)	0		28
Services (345)	153,110		29
Meters (346)	57,166	1,892	30
Hydrants (348)	72,548		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,122,393	1,892	
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)	1,143		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	3,474		39
Total General Plant	4,617	0	
Total utility plant in service directly assignable	1,567,089	1,892	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,567,089	1,892	

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)			125,322 26
Transmission and Distribution Mains (343)			714,247 27
Fire Mains (344)			0 28
Services (345)			153,110 29
Meters (346)	1,075		57,983 30
Hydrants (348)			72,548 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,075	0	1,123,210
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)			1,143 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			3,474 39
Total General Plant	0	0	4,617
Total utility plant in service directly assignable	1,075	0	1,567,906
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,075	0	1,567,906

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	287,288		26
Transmission and Distribution Mains (343)	1,366,315		27
Fire Mains (344)	0		28
Services (345)	258,122		29
Meters (346)	0		30
Hydrants (348)	155,811		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,067,536	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	2,067,536	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	2,067,536	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)			287,288 26
Transmission and Distribution Mains (343)			1,366,315 27
Fire Mains (344)			0 28
Services (345)			258,122 29
Meters (346)			0 30
Hydrants (348)			155,811 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,067,536
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	2,067,536
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	2,067,536

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			6,088	6,088	1
February			5,589	5,589	2
March			6,327	6,327	3
April			6,212	6,212	4
May			6,836	6,836	5
June			7,302	7,302	6
July			7,884	7,884	7
August			6,808	6,808	8
September			6,296	6,296	9
October			6,075	6,075	10
November			5,711	5,711	11
December			6,270	6,270	12
Total annual pumpage	0	0	77,398	77,398	
Less: Water sold				65,544	13
Volume pumped but not sold				11,854	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				3,600	16
Volume related to equipment/system malfunction				2,900	17
Non-utility volume NOT included in water sales				850	18
Total volume not sold but accounted for				7,350	19
Volume pumped but unaccounted for				4,504	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.)				339	24
Date of maximum: 7/14/2006					25
Cause of maximum:					26
Hot weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				120	27
Date of minimum: 12/1/2006					28
Total KWH used for pumping for the year				231,614	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)	
CEDAR ST	1	496	18	158,000	Yes	1
MAIN ST	2	420	19	172,000	Yes	2
MARCKS LN	3	355	19	288,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER	NO 2	NO 3	1
Location	PUMP HOUSE	PUMP HOUSE	PUMP HOUSE	2
Purpose	B	P	P	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	GOULDS	GOULDS	5
Year Installed	1999	2000	2001	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	250	150	225	8
Pump Motor or Standby Engine Mfr	LEROI	U S	U S	9 10
Year Installed	1945	1996	1990	11
Type	PROPANE	ELECTRIC	ELECTRIC	12
Horsepower	5	25	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	NO. 1			14
Location	PUMP HOUSE			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	GOULDS			18
Year Installed	1998			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	120			21
Pump Motor or Standby Engine Mfr	U S			22 23
Year Installed	2003			24
Type	ELECTRIC			25
Horsepower	25			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO. 1	NO. 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1945	1990	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	5	30	6
Total capacity in gallons (actual)	47,500	250,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	100.0000	12
Is a corrosion control chemical used (yes, no)?	N	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	2.000	115	0	0	0	115	1
M	S	4.000	209	0	0	0	209	2
P	S	4.000	1,147	0	0	0	1,147	3
M	D	6.000	18,269	0	0	0	18,269	4
P	D	6.000	812	0	0	0	812	5
M	D	8.000	31,185	0	0	0	31,185	6
P	D	8.000	43,752	0	0	0	43,752	7
M	D	10.000	582	0	0	0	582	8
P	D	10.000	6,510	0	0	0	6,510	9
M	S	12.000	121	0	0	0	121	10
Total Within Municipality			102,702	0	0	0	102,702	
Total Utility			102,702	0	0	0	102,702	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	195	0	0	0	195		1
M	1.000	639	0	0	0	639		2
M	1.500	18	0	0	0	18		3
M	2.000	43	0	0	0	43		4
M	4.000	5	0	0	0	5		5
M	6.000	1	0	0	0	1		6
M	8.000	1	0	0	0	1		7
Total Utility		902	0	0	0	902	0	

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	885	28	18	0	895	28	1
1.000	12	1	0	(1)	12	0	2
1.500	17	1	0	0	18	18	3
2.000	11	0	0	0	11	11	4
3.000	2	0	0	0	2	2	5
4.000	3	0	0	0	3	3	6
Total:	930	30	18	(1)	941	62	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	792	83	2	4	0	14	895	1
1.000	1	8	2	1	0	0	12	2
1.500	1	16	0	1	0	0	18	3
2.000	0	7	2	2	0	0	11	4
3.000	0	0	0	2	0	0	2	5
4.000	0	1	0	2	0	0	3	6
Total:	794	115	6	12	0	14	941	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	198				198	2
Total Fire Hydrants	198	0	0	0	198	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

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:	198
Number of distribution system valves end of year:	283
Number of distribution valves operated during year:	125

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 #650 - Repairs of Water Plant - 2006 amount was lower than the prior year due to weel repairs incurred in 2005 which did not recur in 2006.

Water Services (Page W-18)

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

All services In Use

Meters (Page W-19)

Explain all reported adjustments.

Statistics were adjusted to agree with actual system inventory.

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

Meters are tested and replaced based upon customer complaints.

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

Yes

Hydrants and Distribution System Valves (Page W-20)

General footnotes

Valves weere operated based upon time available for utility department personnel.
