



3015 (02-02-05)

ANNUAL REPORT

OF

Name: VILLAGE OF PLAINFIELD UTILITY

Principal Office: 114 WEST CLARK STREET
P.O. BOX 352
PLAINFIELD, WI 54966

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 MS BRENDA BLACK of
(Person responsible for accounts)

VILLAGE OF PLAINFIELD UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/30/2006
(Date)

CLERK/TREASURER
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
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
WATER OPERATING SECTION	
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: VILLAGE OF PLAINFIELD UTILITY

Utility Address: 114 WEST CLARK STREET

P.O. BOX 352

PLAINFIELD, WI 54966

When was utility organized? 10/1/1961

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS BRENDA BLACK

Title: CLERK-TREASURER

Office Address:

P.O. BOX 352

PLAINFIELD, WI 54966

Telephone: (715) 335 - 6501

Fax Number: (715) 335 - 6597

E-mail Address:

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

Name: DUKE SCHLAGENHAFT

Title: MANAGER

Office Address: WIPFLI LLP

11 SCOTT STREET

WAUSAU, WI 54403

Telephone: (715) 843 - 8368

Fax Number: (715) 842 - 7272

E-mail Address:

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

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

Name: MR JOHN ZOUSKI

Title: VILLAGE PRESIDENT

Office Address:

P.O. BOX 352
PLAINFIELD, WI 54966

Telephone: (715) 335 - 6501

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

Fax Number: (715) 335 - 6597

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

Name: DUKE SCHLAGENHAFT

Title: MANAGER

Office Address: WIPFLI LLP

11 SCOTT STREET
WAUSAU, WI 54403

Telephone: (715) 843 - 8368

Fax Number: (715) 842 - 7272

E-mail Address:

Date of most recent audit report: 3/30/2007

Period covered by most recent audit: 1/1/2006 TO 12/31/2006

Names and titles of utility management including manager or superintendent:

Name: MR BURREL JOHNSON

Title: WATER/SEWER CHAIRMAN

Office Address:

P.O. BOX 352
PLAINFIELD, WI 54966

Telephone: (715) 335 - 6501

Fax Number: (715) 335 - 6597

E-mail Address:

Name of utility commission/committee: MR JOHN ZOUSKI

Names of members of utility commission/committee:

MRS DOROTHY CAVES
MR WAYNE CUMMINGS

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: [REDACTED]

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)	71,463	75,104	1
Operating Expenses:			
Operation and Maintenance Expense (401)	75,730	58,826	2
Depreciation Expense (403)	21,513	11,467	3
Amortization Expense (404)	270	0	4
Taxes (408)	22,567	9,924	5
Total Operating Expenses	120,080	80,217	
Net Operating Income	(48,617)	(5,113)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(48,617)	(5,113)	
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)	13,361	6,665	9
Miscellaneous Nonoperating Income (421)	725,811	0	10
Total Other Income	739,172	6,665	
Total Income	690,555	1,552	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(1,053)	(1,053)	11
Other Income Deductions (426)	1,037	1,037	12
Total Miscellaneous Income Deductions	(16)	(16)	
Income Before Interest Charges	690,571	1,568	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	22,477	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	22,477	0	
Net Income	668,094	1,568	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	475,048	464,933	19
Balance Transferred from Income (433)	668,094	1,568	20
Miscellaneous Credits to Surplus (434)	21,078	8,547	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)	1,164,220	475,048	

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	71,463		71,463	1
Total (Acct. 400):	71,463	0	71,463	
Operation and Maintenance Expense (401):				
Derived	75,730		75,730	2
Total (Acct. 401):	75,730	0	75,730	
Depreciation Expense (403):				
Derived	21,513		21,513	3
Total (Acct. 403):	21,513	0	21,513	
Amortization Expense (404):				
Derived	270		270	4
Total (Acct. 404):	270	0	270	
Taxes (408):				
Derived	22,567		22,567	5
Total (Acct. 408):	22,567	0	22,567	
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:	(48,617)	0	(48,617)	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST	13,361	0	13,361	10
Total (Acct. 419):	13,361	0	13,361	
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):			
SPECIAL ASSESSMENTS	396,723	0	396,723 12
GRANT INCOME	329,088	0	329,088 13
Total (Acct. 421):	725,811	0	725,811
TOTAL OTHER INCOME:	739,172	0	739,172

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(1,053)		(1,053) 14
NONE	0	0	0 15
Total (Acct. 425):	(1,053)	0	(1,053)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		1,037	1,037 16
NONE		0	0 17
Total (Acct. 426):	0	1,037	1,037
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(1,053)	1,037	(16)

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	22,477		22,477 18
Total (Acct. 427):	22,477	0	22,477
Amortization of Debt Discount and Expense (428):			
NONE	0		0 19
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 21
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		0 22
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 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	22,477	0	22,477
NET INCOME:	669,131	(1,037)	668,094
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	460,868	14,180	475,048 24
Total (Acct. 216):	460,868	14,180	475,048
Balance Transferred from Income (433):			
Derived	669,131	(1,037)	668,094 25
Total (Acct. 433):	669,131	(1,037)	668,094
Miscellaneous Credits to Surplus (434):			
OPERATING TRANSFER	21,078	0	21,078 26
Total (Acct. 434):	21,078	0	21,078
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,151,077	13,143	1,164,220

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				0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE	0				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

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	71,463	0	0	0	71,463	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	71,463	0	0	0	71,463	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,404,945	1,639,240	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	277,591	270,041	2
Net Utility Plant	1,127,354	1,369,199	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	10,077	11,300	8
Temporary Cash Investments (132)	408,308	306,517	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	7,716	20,434	11
Other Accounts Receivable (143)	296,148	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	89	63,487	14
Materials and Supplies (150)	5,633	5,113	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	727,971	406,851	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	10,524	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	10,524	0	
Total Assets and Other Debits	1,865,849	1,776,050	

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)	47,578	47,578	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,164,220	475,048	23
Total Proprietary Capital	1,211,798	522,626	
LONG-TERM DEBT			
Bonds (221)	613,950	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	613,950	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	299,970	27
Accounts Payable (232)	1,041	3,974	28
Payables to Municipality (233)	9,925	867,392	29
Customer Deposits (235)	0	63,132	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	11,232	0	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	22,198	1,234,468	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	17,903	18,956	36
Total Deferred Credits	17,903	18,956	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)			37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	1,865,849	1,776,050	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,639,240	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)	967,270	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	437,675	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	1,404,945	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)	252,393	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	25,198	0	0	0	12
Total Accumulated Provision	277,591	0	0	0	
Net Utility Plant	1,127,354	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)	245,880				245,880	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	21,513				21,513	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
	0				0	13
	0				0	14
	0				0	15
Total credits	21,513	0	0	0	21,513	16
Debits during year						17
Book cost of plant retired	15,000				15,000	18
Cost of removal	0				0	19
Other debits (specify):						20
	0				0	21
	0				0	22
	0				0	23
	0				0	24
Total debits	15,000	0	0	0	15,000	25
Balance end of year (110.1)	252,393	0	0	0	252,393	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)	24,161				24,161	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	1,037				1,037	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	1,037	0	0	0	1,037	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)	25,198	0	0	0	25,198	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
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	5,633	5,113
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	5,633	5,113

**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)				
UNAMORTIZED BOND ISSUE COSTS	10,794	270	10,524	1
Total			<u><u>10,524</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	47,578	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>47,578</u></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)	
USDA #91-05	02/28/2006	02/01/2046	4.25%	346,046	1
USDA #91-01	02/28/2006	02/01/2046	4.38%	267,904	2
Total Bonds (Account 221):				613,950	

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)
--	----------------------	----------------------------	----------------------	-------------------------------------

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	10,036	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>10,036</u>	
Taxes paid during year:		
County, state and local taxes	8,547	6
Social Security taxes	1,389	7
PSC Remainder Assessment	100	8
Other (explain):		
NONE		9
Total payments and other debits	<u>10,036</u>	
Balance end of year	<u><u>0</u></u>	

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)					
USDA BONDS	0	22,477	11,245	11,232	1
Subtotal	0	22,477	11,245	11,232	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	22,477	11,245	11,232	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	7,716	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	7,716	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
SPECIAL ASSESSMENTS	296,148	11
Total (Acct. 143):	296,148	
Receivables from Municipality (145):		
DUE FROM OTHER MUNICIPALITIES	89	12
Total (Acct. 145):	89	
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):		
DUE TO MUNICIPALITIES	9,925	16
Total (Acct. 233):	9,925	
Other Deferred Credits (253):		
Regulatory Liability	17,903	17
NONE		18
Total (Acct. 253):	17,903	

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)	699,827	0	0	0	699,827	1
Materials and Supplies	5,373	0	0	0	5,373	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	249,136	0	0	0	249,136	4
Customer Advances for Construction					0	5
Regulatory Liability	8,951	0	0	0	8,951	6
NONE					0	7
Average Net Rate Base	447,113	0	0	0	447,113	
Net Operating Income	(48,617)	0	0	0	(48,617)	8
Net Operating Income as a percent of						
Average Net Rate Base	-10.87%	N/A	N/A	N/A	-10.87%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	0.5	1
Electric		2
Gas		3
Sewer	0.5	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	0	0	0	0	0	1
Add credits during year:						
ESTABLISHED REGULATORY LIABILITY 1/1/04	18,956				18,956	2
Deduct charges:						
Miscellaneous Amortization (425)	1,053	0	0	0	1,053	3
Other (specify):						
NONE					0	4
Balance End of Year	17,903	0	0	0	17,903	

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.

ACCOUNT 143: THE VILLAGE IS COLLECTING SPECIAL ASSESSMENTS FOR THE CONSTRUCTION PROJECT.

ACCOUNT 233: THE VILLAGE WATER DEPARTMENT OWES THE SEWER DEPARTMENT FOR CERTAIN CONSTRUCTION COSTS.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	70,616	74,612	1
Total Sales of Water	70,616	74,612	
Other Operating Revenues			
Forfeited Discounts (470)	847	492	2
Other Water Revenues (474)	0	0	3
Total Other Operating Revenues	847	492	
Total Operating Revenues	71,463	75,104	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	41,081	15,893	4
General Operating Expenses (680-690)	34,649	42,933	5
Total Operation and Maintenance Expenses	75,730	58,826	
Other Operating Expenses			
Depreciation Expense (403)	21,513	11,467	6
Amortization Expense (404)	270	0	7
Taxes (408)	22,567	9,924	8
Total Other Operating Expenses	44,350	21,391	
Total Operating Expenses	120,080	80,217	
NET OPERATING INCOME	(48,617)	(5,113)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	295	15,940	40,146	4
Commercial	39	3,582	8,083	5
Industrial				6
Total Metered Sales to General Customers (461)	334	19,522	48,229	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		18,596	8
Other Sales to Public Authorities (464)	6	1,252	3,791	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	341	20,774	70,616	

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)	18,596	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	18,596	
Forfeited Discounts (470):		
Customer late payment charges	847	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	847	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department		7
Other (specify):		
NONE		8
Total Other Water Revenues (474)	0	

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)	12,258	10,095	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	3,473	2,722	3
Chemicals (630)	778	596	4
Supplies and Expenses (640)	24,486	2,351	5
Repairs of Water Plant (650)	86	129	6
Transportation Expenses (660)	0	0	7
Total Plant Operation and Maintenance Expenses	41,081	15,893	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	6,817	6,350	8
Office Supplies and Expenses (681)	1,270	1,592	9
Outside Services Employed (682)	9,981	13,775	10
Insurance Expense (684)	1,200	1,100	11
Employees Pensions and Benefits (686)	686	5,403	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	14,695	14,713	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	34,649	42,933	
Total Operation and Maintenance Expenses	75,730	58,826	

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		21,078	8,547	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		21,078	8,547	
Social Security		1,389	1,258	3
PSC Remainder Assessment		100	119	4
Other (specify): NONE			0	5
Total tax expense		22,567	9,924	

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			Waushara				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.182009				3
County tax rate	mills		5.752160				4
Local tax rate	mills		5.842068				5
School tax rate	mills		7.076341				6
Voc. school tax rate	mills		1.554707				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.407285				10
Less: state credit	mills		1.325802				11
Net tax rate	mills		19.081483				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.842068				14
Combined School Tax Rate	mills		8.631048				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.473116				17
Total Tax Rate	mills		20.407285				18
Ratio of Local and School Tax to Total	dec.		0.709213				19
Total tax net of state credit	mills		19.081483				20
Net Local and School Tax Rate	mills		13.532840				21
Utility Plant, Jan. 1	\$	1,639,240	1,639,240				22
Materials & Supplies	\$	5,113	5,113				23
Subtotal	\$	1,644,353	1,644,353				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,644,353	1,644,353				26
Assessment Ratio	dec.		0.947200				27
Assessed Value	\$	1,557,531	1,557,531				28
Net Local & School Rate	mills		13.532840				29
Tax Equiv. Computed for Current Year	\$	21,078	21,078				30
Tax Equivalent per 1994 PSC Report	\$	8,547					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	21,078					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)	75		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)	157,513		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	157,588	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	21,405		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	14,434		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,707		20
Total Pumping Plant	39,546	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 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)			75 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)			157,513 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	157,588
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			21,405 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			14,434 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			3,707 20
Total Pumping Plant	0	0	39,546
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 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)	75		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	27,132		26
Transmission and Distribution Mains (343)	98,520	421,164	27
Fire Mains (344)	0		28
Services (345)	5,904	43,558	29
Meters (346)	66,247	1,300	30
Hydrants (348)	9,052	80,864	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	206,930	546,886	
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)	5,162	3,000	36
Transportation Equipment (373)	1,725		37
Other General Equipment (379)	21,433		38
Other Tangible Property (390)	0		39
Total General Plant	28,320	3,000	
Total utility plant in service directly assignable	432,384	549,886	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	432,384	549,886	

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)			75 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			27,132 26
Transmission and Distribution Mains (343)	11,900		507,784 27
Fire Mains (344)			0 28
Services (345)			49,462 29
Meters (346)	100		67,447 30
Hydrants (348)	3,000		86,916 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	15,000	0	738,816
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)			8,162 36
Transportation Equipment (373)			1,725 37
Other General Equipment (379)			21,433 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	31,320
Total utility plant in service directly assignable	15,000	0	967,270
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	15,000	0	967,270

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	0	316,664	27
Fire Mains (344)	0		28
Services (345)	40,081	32,769	29
Meters (346)	871		30
Hydrants (348)	0	47,290	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	40,952	396,723	
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	40,952	396,723	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	40,952	396,723	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			316,664 27
Fire Mains (344)			0 28
Services (345)			72,850 29
Meters (346)			871 30
Hydrants (348)			47,290 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	437,675
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	437,675
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	437,675

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 (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			2,781	2,781	1
February			1,818	1,818	2
March			2,259	2,259	3
April			2,206	2,206	4
May			2,346	2,346	5
June			3,043	3,043	6
July			3,740	3,740	7
August			2,586	2,586	8
September			2,087	2,087	9
October			1,886	1,886	10
November			1,719	1,719	11
December			1,735	1,735	12
Total annual pumpage	0	0	28,206	28,206	
Less: Water sold				20,774	13
Volume pumped but not sold				7,432	14
Volume sold as a percent of volume pumped				74%	15
Volume used for water production, water quality and system maintenance				10	16
Volume related to equipment/system malfunction				50	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				60	19
Volume pumped but unaccounted for				7,372	20
Percent of water lost				26%	21
If more than 25%, indicate causes: WATER MAIN LEAKAGE					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.)				165	24
Date of maximum: 7/12/2006					25
Cause of maximum: SUMMER - (DRY)					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				42	27
Date of minimum: 5/11/2006					28
Total KWH used for pumping for the year				27,704	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)	
314 SOUTH MAIN	WELL #1	100	10	496,000	Yes	1
316 SOUTH WOODWARD	WELL #2	65	12	720,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2		1
Location	314 SOUTH MAIN	316 SOUTH WOODWARD		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE MW	LAYNE MW		5
Year Installed	1961	1983		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	345	500		8
Pump Motor or Standby Engine Mfr	ALLIS CHMRS	P.T.O.		10
Year Installed	1961	1983		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	20	30		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1958		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	94		6
Total capacity in gallons (actual)	50,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	1,091	0	0	0	1,091	1
M	D	4.000	3,644	0	0	0	3,644	2
M	D	5.000	7	0	7	0	0	3
A	D	6.000	0	1,371			1,371	4
M	D	6.000	25,929	0	1,371	0	24,558	5
M	D	8.000	969	0	0	0	969	6
Total Within Municipality			31,640	1,371	1,378	0	31,633	
M	D	6.000	162	0	0	0	162	7
Total Outside of Municipality			162	0	0	0	162	
Total Utility			31,802	1,371	1,378	0	31,795	

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	310	0	0	0	310		1
M	1.000	3	69	0	0	72		2
M	1.250	3	0	0	0	3		3
M	1.500	4	2	0	0	6		4
M	2.000	1	0	0	0	1		5
P	2.000	4	0	0	0	4		6
M	3.000	2	0	0	0	2		7
M	4.000	2	69	0	0	71		8
Total Utility		329	140	0	0	469	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	341	7	0	0	348	23	1
1.000	5	0	0	0	5	0	2
1.250	3	0	0	0	3	0	3
1.500	2	0	0	0	2	0	4
2.000	1	1	0	0	2	0	5
3.000	1	1	1	0	1	1	6
4.000	1	0	0	0	1	1	7
Total:	354	9	1	0	362	25	

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	296	39	0	6	0	7	348	1
1.000	1	3	0	0	0	1	5	2
1.250	0	2	0	0	0	1	3	3
1.500	0	2	0	0	0	0	2	4
2.000	0	1	0	1	0	0	2	5
3.000	0	0	0	1	0	0	1	6
4.000	0	0	0	1	0	0	1	7
Total:	297	47	0	9	0	9	362	

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	1				1	1
Within Municipality	35	32			67	2
Total Fire Hydrants	36	32	0	0	68	
Flushing Hydrants						
	4		1		3	3
Total Flushing Hydrants	4	0	1	0	3	

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:	72
Number of distribution system valves end of year:	68
Number of distribution valves operated during year:	38

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 640: THE VILLAGE INSTALLED APROXIMATELY 200 METER READING DEVICES ON RESIDENT'S HOMES. THE COST WENT THROUGH THIS PARTICULAR ACCOUNT.

ACCOUNT 686: DURING 2006, THE VILLAGE SWITCHED RETIREMENT PLANS TO THE WISCONSIN RETIREMENT SYSTEM. THE AMOUNT OF ELIGIBLE PARTICIPANTS DECREASED DURING THE YEAR.

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

If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.

PLANT ADDITIONS WERE FUNDED BY THE USE OF ASSESSMENTS RECEIVED FROM THE RESIDENTS OF THE VILLAGE. THE AMOUNT AS SHOWN HERE REPRESENTS THE PORTION OF THE CONSTRUCTION PROJECT FINANCED BY THE SPECIAL ASSESSMENT THAT WAS DONE FOR A NEW SUBDIVISION.

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.

WATER MAINS WERE FUNDED BY A COMBINATION OF REVENUE BONDS AND GRANTS.

Water Services (Page W-18)

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

WATER SERVICES WERE FUNDED BY THE USE OF ASSESSMENTS RECEIVED FROM THE RESIDENTS OF THE VILLAGE. THIS WAS DONE FOR A NEW SUBDIVISION.

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

ALL IN USE

Meters (Page W-19)

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

THE UTILITY REPLACED ALL METERS IN THE LAST FIVE YEARS. IN THE FUTURE, THE TESTED AND REPLACEMENT PERCENTAGES WILL INCREASE.

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.

NO

Hydrants and Distribution System Valves (Page W-20)

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