



3014 (02-02-05)

ANNUAL REPORT

OF

Name: MUKWONAGO MUNICIPAL WATER UTILITY

Principal Office: 440 RIVER CREST COURT
P.O. BOX 206
MUKWONAGO, WI 53149

For the Year Ended: DECEMBER 31, 2006

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MUKWONAGO MUNICIPAL WATER UTILITY

Utility Address: 440 RIVER CREST COURT

P.O. BOX 206

MUKWONAGO, WI 53149

When was utility organized? 1/1/1913

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR BERNARD W. KAHL

Title: VILLAGE CLERK/TREASURER

Office Address:

440 RIVER CREST COURT

P.O. BOX 206

MUKWONAGO, WI 53149

Telephone: (262) 363 - 6420

Fax Number: (262) 363 - 6425

E-mail Address:

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

Name: MR JOHN KNEPEL

Title: CPA

Office Address: VIRCHOW KRAUSE & COMPANY, LLP

115 S 84TH ST STE 400

MILWAUKEE, WI 53214

Telephone: (414) 777 - 5359

Fax Number: (414) 777 - 5555

E-mail Address: jknepel@virchowkrause.com

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

Name: MR ARNOLD FICKAU JR

Title: CHAIRPERSON

Office Address:

440 RIVER CREST COURT

P.O. BOX 206

MUKWONAGO, WI 53149

Telephone: (262) 363 - 6420

Fax Number: (262) 363 - 6425

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: MR JOHN KNEPEL

Title: CPA

Office Address: VIRCHOW KRAUSE & COMPANY, LLP
115 S 84TH ST STE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5359

Fax Number: (414) 777 - 5555

E-mail Address: jknepel@virchowkrause.com

Date of most recent audit report: 3/31/2007

Period covered by most recent audit: JANUARY 1, 2006 THRU DECEMBER 31, 2006

Names and titles of utility management including manager or superintendent:

Name: MR RANDALL J. WALENCZYK

Title: SUPERINTENDENT

Office Address:

440 RIVER CREST COURT
P.O. BOX 206
MUKWONAGO, WI 53149

Telephone: (262) 363 - 6439

Fax Number: (262) 363 - 6952

E-mail Address: walenczyk@centurytel.net

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

- MR DALE FENNEL
- MR ARNOLD FICKAU, JR, CHAIRPERSON
- MR DENNIS O'BRYAN

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)	1,436,889	1,484,802	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	511,327	499,494	2
Depreciation Expense (403)	227,138	231,175	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	250,281	236,934	5
Total Operating Expenses	988,746	967,603	
Net Operating Income	448,143	517,199	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	448,143	517,199	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	121,744	38,613	10
Miscellaneous Nonoperating Income (421)	203,678	1,967,657	11
Total Other Income	325,422	2,006,270	
Total Income	773,565	2,523,469	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(22,490)	(22,490)	12
Other Income Deductions (426)	90,487	71,423	13
Total Miscellaneous Income Deductions	67,997	48,933	
Income Before Interest Charges	705,568	2,474,536	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	250,515	219,580	14
Amortization of Debt Discount and Expense (428)	21,004	23,046	15
Amortization of Premium on Debt--Cr. (429)	6,225	9,400	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	32,731	19
Total Interest Charges	265,294	200,495	
Net Income	440,274	2,274,041	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,780,393	5,506,352	20
Balance Transferred from Income (433)	440,274	2,274,041	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	8,220,667	7,780,393	

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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,436,889		1,436,889	1
Total (Acct. 400):	1,436,889	0	1,436,889	
Operation and Maintenance Expense (401-402):				
Derived	511,327		511,327	2
Total (Acct. 401-402):	511,327	0	511,327	
Depreciation Expense (403):				
Derived	227,138		227,138	3
Total (Acct. 403):	227,138	0	227,138	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	250,281		250,281	5
Total (Acct. 408):	250,281	0	250,281	
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:	448,143	0	448,143	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST AND DIVIDEND INCOME	121,744	0	121,744 11
Total (Acct. 419):	121,744	0	121,744
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	197,838	197,838 12
Total (Acct. 421):	0	197,838	197,838
Miscellaneous Nonoperating Income (421):			
SUNDRY	0	5,840	5,840 13
Total (Acct. 421):	0	5,840	5,840
TOTAL OTHER INCOME:	121,744	203,678	325,422

MISCELLANEOUS INCOME DEDUCTIONS

Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(22,490)	[REDACTED]	(22,490) 14
NONE	0	0	0 15
Total (Acct. 425):	(22,490)	0	(22,490)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	90,487	90,487 16
Total (Acct. 426):	0	90,487	90,487
Other Income Deductions (426):			
NONE	0	0	0 17
Total (Acct. 426):	0	0	0
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(22,490)	90,487	67,997

INTEREST CHARGES

Interest on Long-Term Debt (427):			
Derived	250,515	[REDACTED]	250,515 18
Total (Acct. 427):	250,515	0	250,515
Amortization of Debt Discount and Expense (428):			
CURRENT YEAR AMORTIZATION	21,004	[REDACTED]	21,004 19
Total (Acct. 428):	21,004	0	21,004
Amortization of Premium on Debt--Cr. (429):			
CURRENT YEAR AMORTIZATION	6,225	[REDACTED]	6,225 20
Total (Acct. 429):	6,225	0	6,225

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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
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
Interest Charged to Construction--Cr. (432):			
INREREST CHARGED TO CONSTRUCTION	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	265,294	0	265,294
NET INCOME:	327,083	113,191	440,274
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,378,826	5,401,567	7,780,393 24
Total (Acct. 216):	2,378,826	5,401,567	7,780,393
Balance Transferred from Income (433):			
Derived	327,083	113,191	440,274 25
Total (Acct. 433):	327,083	113,191	440,274
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
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
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,705,909	5,514,758	8,220,667

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 & 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):						
NONE					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	1,436,889	0	0	0	1,436,889	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	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	1,436,889	0	0	0	1,436,889	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	170,770		170,770	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	8,166		8,166	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	178,936	0	178,936	

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	4.1	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	17,697,628	16,365,880	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,727,759	2,400,310	2
Net Utility Plant	14,969,869	13,965,570	
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)	367,877	1,460,540	6
Special Funds (125)	2,138,527	0	7
Total Other Property and Investments	2,506,404	1,460,540	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	73,180	1,055,845	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	333,200	335,192	11
Other Accounts Receivable (143)	498	50,153	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	91,962	329,210	14
Materials and Supplies (150)	19,410	22,801	15
Prepayments (165)	2,418	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	520,668	1,793,201	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	66,882	78,869	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	66,882	78,869	
Total Assets and Other Debits	18,063,823	17,298,180	

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)	2,171,688	2,171,688	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	8,220,667	7,780,393	23
Total Proprietary Capital	10,392,355	9,952,081	
LONG-TERM DEBT			
Bonds (221)	5,213,477	4,763,296	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	1,692,435	1,802,843	26
Total Long-Term Debt	6,905,912	6,566,139	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	66,013	77,897	28
Payables to Municipality (233)	100,000	3,331	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	12,426	0	31
Interest Accrued (237)	50,638	42,206	32
Other Current and Accrued Liabilities (238)	6,135	1,599	33
Total Current and Accrued Liabilities	235,212	125,033	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	7,262	13,487	34
Customer Advances for Construction (252)	7,120	5,120	35
Other Deferred Credits (253)	515,962	636,320	36
Total Deferred Credits	530,344	654,927	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	18,063,823	17,298,180	

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	16,365,880	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 (101.1)	9,725,175	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,632,250	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	2,340,203				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	17,697,628	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)	2,087,278	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	640,481	0	0	0	13
Total Accumulated Provision	2,727,759	0	0	0	
Net Utility Plant	14,969,869	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)	1,875,038				1,875,038	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	227,138				227,138	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,518				11,518	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	238,656	0	0	0	238,656	16
Debits during year						17
Book cost of plant retired	1,694				1,694	18
Cost of removal					0	19
Other debits (specify):						20
CORRECTION OF 2005 ADJUSTME	24,722				24,722	21
					0	22
					0	23
					0	24
Total debits	26,416	0	0	0	26,416	25
Balance end of year (110.1)	2,087,278	0	0	0	2,087,278	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)	525,272				525,272	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	90,487				90,487	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
CORRECTION OF 2005 ADJUSTME	24,722				24,722	12
					0	13
					0	14
					0	15
Total credits	115,209	0	0	0	115,209	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)	640,481	0	0	0	640,481	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	19,410	22,801
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	19,410	22,801

**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)				
2001 WATER SYSTEM REVENUE BANS	313	428	0	1
2002 WATER SYSTEM REVENUE BONDS \$2,466,450	5,856	428	5,337	2
2002 WATER SYSTEM REVENUE BONDS \$690,000	2,991	428	44,616	3
2005 WATER SYSTEM REVENUE BANS	9,120	428	10,636	4
2006 WATER SYSTEM REVENUE BANS	2,724	428	6,293	5
Total			66,882	
Unamortized premium on debt (251)				
2005 WATER SYSTEM REVENUE BANS	6,225	429	7,262	6
Total			7,262	

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	2,171,688	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,171,688</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)	
2002 WATERWORKS SYSTEM REVENUE BONI	02/15/2002	12/01/2021	3.17%	2,203,200	1
2002 WATERWORKS SYSTEM REVENUE BONI	09/01/2002	12/01/2007	2.30%	150,000	2
2004 G.O. REFUNDING BONDS	12/15/2004	04/01/2009	3.15%	92,475	3
2005 WATERWORKS SYSTEM REVENUE BAN\$	03/01/2005	03/01/2008	3.30%	1,935,212	4
2006 WATERWORKS SYSTEM REVENUE BAN\$	05/15/2006	03/01/2008	4.25%	832,590	5
Total Bonds (Account 221):				5,213,477	

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)	
Other Long-Term Debt (224)					
SAFE DRINKING WATER LOAN	04/28/1999	05/01/2018	2.64%	392,547	1
SAFE DRINKING WATER LOAN	04/29/2002	05/01/2022	2.75%	1,299,888	2
Total for Account 224				1,692,435	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	250,281	2
Charged electric department expense		3
Charged sewer department expense	3,328	4
Other (explain):		
NONE		5
Total Accruals and other credits	253,609	
Taxes paid during year:		
County, state and local taxes	225,977	6
Social Security taxes	13,874	7
PSC Remainder Assessment	1,332	8
Other (explain):		
NONE		9
Total payments and other debits	241,183	
Balance end of year	12,426	

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)					
2004 GO REFUNDING BONDS	974	3,154	3,396	732	1
2002 WATERWORKS SYSTEM REVENUE BONDS \$2,466,450	8,803	105,428	105,612	8,619	2
2001 WATERWORKS SYSTEM REVENUE BANS	2,408	1,205	3,613	0	3
2002 WATERWORKS SYSTEM REVENUE BONDS \$690,000	725	10,748	11,061	412	4
2005 WATERWORKS SYSTEM REVENUE BANS	21,288	64,037	63,861	21,464	5
2006 WATERWORKS SYSTEM REVENUE BOND \$2,900,000	0	22,214	10,321	11,893	6
Subtotal	34,198	206,786	197,864	43,120	
Advances from Municipality (223)					
NONE	0			0	7
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
SAFE DRINKING WATER LOAN 1999	6,120	35,118	35,519	5,719	8
SAFE DRINKING WATER LOAN 2002	1,888	8,611	8,700	1,799	9
Subtotal	8,008	43,729	44,219	7,518	
Notes Payable (231)					
NONE	0			0	10
Subtotal	0	0	0	0	
Total	42,206	250,515	242,083	50,638	

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	367,877	2
Total (Acct. 124):	367,877	
Special Funds (125):		
REDEMPTION FUNDS	2,138,527	3
Total (Acct. 125):	2,138,527	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	333,200	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	333,200	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
SUNDRY	498	11
Total (Acct. 143):	498	
Receivables from Municipality (145):		
DUE FROM IMPACT FUND	500	12
DELINQUENT USER CHARGES PLACE ON THE TAX ROLL	49,211	13
SHARED METER COST DUE FROM SEWER	34,055	14
INTEREST ON SPECIAL ASSESSMENTS POSTED TO GENERAL FUND	8,196	15
Total (Acct. 145):	91,962	
Prepayments (165):		
PREPAID INSURANCE	2,418	16
Total (Acct. 165):	2,418	
Extraordinary Property Losses (182):		
NONE	0	17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	0	18
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO VILLAGE-TEMPORARY LOAN	100,000	19
Total (Acct. 233):	100,000	
Other Deferred Credits (253):		
Regulatory Liability	382,339	20
ACCRUED SICK LEAVE PAYABLE	64,215	21
DEFERRED SPECIAL ASSESSMENTS	69,408	22
Total (Acct. 253):	515,962	

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 (101.1)	9,712,955	0	0	0	9,712,955	1
Materials and Supplies	21,105	0	0	0	21,105	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,981,158	0	0	0	1,981,158	4
Customer Advances for Construction					0	5
Regulatory Liability	393,584	0	0	0	393,584	6
NONE					0	7
Average Net Rate Base	7,359,318	0	0	0	7,359,318	
Net Operating Income	448,143	0	0	0	448,143	8
Net Operating Income as a percent of						
Average Net Rate Base	6.09%	N/A	N/A	N/A	6.09%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

**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	404,829	0	0	0	404,829	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	22,490	0	0	0	22,490	3
Other (specify):						
NONE					0	4
Balance End of Year	382,339	0	0	0	382,339	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

Identification and Ownership - Contacts (Page iv)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the Village Board
Village of Mukwonago
Waukesha and Walworth Counties, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Mukwonago Water Utility, an enterprise fund of the Village of Mukwonago as of December 31, 2006 and 2005, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2006 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Milwaukee, Wisconsin
March 31, 2007

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,367,446	1,374,689	1
Total Sales of Water	1,367,446	1,374,689	
Other Operating Revenues			
Forfeited Discounts (470)	6,245	6,194	2
Miscellaneous Service Revenues (471)	202	1,243	3
Rents from Water Property (472)	57,380	97,633	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	5,616	5,043	6
Total Other Operating Revenues	69,443	110,113	
Total Operating Revenues	1,436,889	1,484,802	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	37,247	36,299	7
Pumping Expenses (620-625)	93,916	92,388	8
Water Treatment Expenses (630-635)	46,520	49,646	9
Transmission and Distribution Expenses (640-655)	79,541	115,476	10
Customer Accounts Expenses (901-904)	37,244	34,300	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	216,859	171,385	13
Total Operation and Maintenance Expenses	511,327	499,494	
Other Operating Expenses			
Depreciation Expense (403)	227,138	231,175	14
Amortization Expense (404-407)		0	15
Taxes (408)	250,281	236,934	16
Total Other Operating Expenses	477,419	468,109	
Total Operating Expenses	988,746	967,603	
NET OPERATING INCOME	448,143	517,199	

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
Commercial	29	1,856	10,369	2
Industrial				3
Total Unmetered Sales to General Customers (460)	29	1,856	10,369	
Metered Sales to General Customers (461)				
Residential	2,044	114,842	596,965	4
Commercial	282	71,623	242,306	5
Industrial	47	18,296	53,975	6
Total Metered Sales to General Customers (461)	2,373	204,761	893,246	
Private Fire Protection Service (462)	50		44,611	7
Public Fire Protection Service (463)	1		388,572	8
Other Sales to Public Authorities (464)	21	8,500	30,648	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,474	215,117	1,367,446	

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)	388,572	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)	388,572	
Forfeited Discounts (470):		
Customer late payment charges	6,245	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	6,245	
Miscellaneous Service Revenues (471):		
OTHER SERVICE REVENUE	202	7
Total Miscellaneous Service Revenues (471)	202	
Rents from Water Property (472):		
CELLULAR TOWER RENTAL INCOME	57,380	8
Total Rents from Water Property (472)	57,380	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	5,103	10
Other (specify):		
OTHER	513	11
Total Other Water Revenues (474)	5,616	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	13,332	13,283	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	8,623	8,062	3
Maintenance of Water Source Plant (605)	15,292	14,954	4
Total Source of Supply Expenses	37,247	36,299	
PUMPING EXPENSES			
Operation Labor (620)	14,111	13,146	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	64,125	62,023	7
Operation Supplies and Expenses (623)	4,140	5,196	8
Maintenance of Pumping Plant (625)	11,540	12,023	9
Total Pumping Expenses	93,916	92,388	
WATER TREATMENT EXPENSES			
Operation Labor (630)	13,238	12,829	10
Chemicals (631)	20,989	18,205	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)	12,293	18,612	13
Total Water Treatment Expenses	46,520	49,646	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)	0	1,476	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,117	10,230	16
Maintenance of Mains (651)	27,269	37,871	17
Maintenance of Services (652)	17,333	31,238	18
Maintenance of Meters (653)	10,054	8,461	19
Maintenance of Hydrants (654)	23,768	26,200	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	79,541	115,476	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,526	2,026	22
Accounting and Collecting Labor (902)	35,718	32,274	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	37,244	34,300	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	30,308	28,545	27
Office Supplies and Expenses (921)	3,897	4,040	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	94,647	42,945	30
Property Insurance (924)	16,643	11,824	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	53,641	65,837	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	9,281	9,988	35
Transportation Expenses (933)	8,442	8,206	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	216,859	171,385	
Total Operation and Maintenance Expenses	511,327	499,494	

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		238,403	225,633	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,703	2,649	2
Net property tax equivalent		235,700	222,984	
Social Security		13,249	12,571	3
PSC Remainder Assessment		1,332	1,379	4
Other (specify): NONE			0	5
Total tax expense		250,281	236,934	

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			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.216202				3
County tax rate	mills		2.252895				4
Local tax rate	mills		7.947276				5
School tax rate	mills		8.895753				6
Voc. school tax rate	mills		1.364615				7
Other tax rate - Local	mills		0.837054				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.513795				10
Less: state credit	mills		1.282902				11
Net tax rate	mills		20.230893				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.947276				14
Combined School Tax Rate	mills		10.260368				15
Other Tax Rate - Local	mills		0.837054				16
Total Local & School Tax	mills		19.044698				17
Total Tax Rate	mills		21.513795				18
Ratio of Local and School Tax to Total	dec.		0.885232				19
Total tax net of state credit	mills		20.230893				20
Net Local and School Tax Rate	mills		17.909032				21
Utility Plant, Jan. 1	\$	16,365,880	16,365,880				22
Materials & Supplies	\$	22,801	22,801				23
Subtotal	\$	16,388,681	16,388,681				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	16,388,681	16,388,681				26
Assessment Ratio	dec.		0.812260				27
Assessed Value	\$	13,311,870	13,311,870				28
Net Local & School Rate	mills		17.909032				29
Tax Equiv. Computed for Current Year	\$	238,403	238,403				30
Tax Equivalent per 1994 PSC Report	\$	116,643					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	238,403					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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, 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)	305,167		4
Structures and Improvements (311)	1,340		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	593,561		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	556,010		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,456,078	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	485,455		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	137,388		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	577,539		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	550		20
Total Pumping Plant	1,200,932	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	184,501		23
Total Water Treatment Plant	184,501	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)			305,167	4
Structures and Improvements (311)			1,340	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			593,561	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			556,010	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,456,078	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			485,455	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			137,388	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			577,539	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			550	20
Total Pumping Plant	0	0	1,200,932	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			184,501	23
Total Water Treatment Plant	0	0	184,501	

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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, 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)	1,443,595		26
Transmission and Distribution Mains (343)	3,718,314		27
Fire Mains (344)	0		28
Services (345)	547,420		29
Meters (346)	371,693	26,132	30
Hydrants (348)	402,134		31
Other Transmission and Distribution Plant (349)	1,944		32
Total Transmission and Distribution Plant	6,485,100	26,132	
GENERAL PLANT			
Land and Land Rights (389)	1,300		33
Structures and Improvements (390)	148,115		34
Office Furniture and Equipment (391)	6,856		35
Computer Equipment (391.1)	30,657		36
Transportation Equipment (392)	83,518		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	17,180		39
Laboratory Equipment (395)	8,450		40
Power Operated Equipment (396)	2,611		41
Communication Equipment (397)	61,071		42
SCADA Equipment (397.1)	14,366		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	374,124	0	
Total utility plant in service directly assignable	9,700,735	26,132	
Common Utility Plant Allocated to Water Department (300)	0		46
Total utility plant in service	9,700,735	26,132	

**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)			1,443,595 26
Transmission and Distribution Mains (343)		1	3,718,315 27
Fire Mains (344)			0 28
Services (345)			547,420 29
Meters (346)	1,694	(1)	396,130 30
Hydrants (348)		1	402,135 31
Other Transmission and Distribution Plant (349)			1,944 32
Total Transmission and Distribution Plant	1,694	1	6,509,539
GENERAL PLANT			
Land and Land Rights (389)			1,300 33
Structures and Improvements (390)			148,115 34
Office Furniture and Equipment (391)			6,856 35
Computer Equipment (391.1)			30,657 36
Transportation Equipment (392)			83,518 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)		1	17,181 39
Laboratory Equipment (395)			8,450 40
Power Operated Equipment (396)			2,611 41
Communication Equipment (397)			61,071 42
SCADA Equipment (397.1)			14,366 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	1	374,125
Total utility plant in service directly assignable	1,694	2	9,725,175
Common Utility Plant Allocated to Water Department (300)			0 46
Total utility plant in service	1,694	2	9,725,175

**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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, 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)	8,884		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	8,884	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)			8,884 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	8,884
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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, 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)	4,292,274		27
Fire Mains (344)	0		28
Services (345)	731,249		29
Meters (346)	0		30
Hydrants (348)	599,843		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,623,366	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	5,632,250	0	
Common Utility Plant Allocated to Water Department (300)	0		46
Total utility plant in service	5,632,250	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)			0 26
Transmission and Distribution Mains (343)			4,292,274 27
Fire Mains (344)			0 28
Services (345)			731,249 29
Meters (346)			0 30
Hydrants (348)			599,843 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	5,623,366
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	5,632,250
Common Utility Plant Allocated to Water Department (300)			0 46
Total utility plant in service	0	0	5,632,250

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			16,527	16,527	1
February			15,279	15,279	2
March			16,612	16,612	3
April			17,637	17,637	4
May			18,597	18,597	5
June			21,196	21,196	6
July			23,739	23,739	7
August			23,150	23,150	8
September			18,991	18,991	9
October			18,336	18,336	10
November			16,644	16,644	11
December			17,770	17,770	12
Total annual pumpage	0	0	224,478	224,478	
Less: Water sold				215,117	13
Volume pumped but not sold				9,361	14
Volume sold as a percent of volume pumped				96%	15
Volume used for water production, water quality and system maintenance				8,400	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				8,400	19
Volume pumped but unaccounted for				961	20
Percent of water lost				0%	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.)				1,003	24
Date of maximum: 8/15/2006					25
Cause of maximum:					26
Hot weather created a greater demand on water					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				429	27
Date of minimum: 2/2/2006					28
Total KWH used for pumping for the year				598,092	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)	
626 CTH NN	#3	1,500	12	1,224,000	Yes	1
525 ROBERTS DRIVE	#4	1,500	12	1,440,000	Yes	2
130 E CTH NN	#5	147	16	1,008,000	Yes	3
250 CTH NN	#6	105	16	432,000	Yes	4

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	#816M00308	#816M0031	WELL # 5	1
Location	WELL #4, BOOSTER 1	WELL #4, BOOSTER 2	130 E CTH NN	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	BYRON-JACKSON	BYRON-JACKSON	GOULD	5
Year Installed	1981	1981	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	800	700	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	US ELECTRIC	US ELECTRIC MOTOR	9 10
Year Installed	1981	1981	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	60	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3	WELL #6		14
Location	626 CTH NN	250 CTH NN		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	GOULD	GOULD		18
Year Installed	1966	2001		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	850	300		21
Pump Motor or Standby Engine Mfr	US ELECTRIC MOTOR	US ELECTRIC		22 23
Year Installed	1966	2001		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	150	40		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	WELL #4	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1993	1996	1981	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	148	151	10	6
Total capacity in gallons (actual)	500,000	500,000	330,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	6,804	0	0	0	6,804	1
M	D	6.000	64,558	0	0	0	64,558	2
P	D	6.000	7,498	0	0	0	7,498	3
M	D	8.000	30,015	0	0	0	30,015	4
P	D	8.000	44,389	0	0	0	44,389	5
M	D	12.000	1,492	0	0	0	1,492	6
M	S	12.000	0	0	0	0	0	7
P	D	12.000	53,341	0	0	0	53,341	8
M	S	16.000	0	0	0	0	0	9
P	D	16.000	16,255	0	0	0	16,255	10
P	T	16.000	7,263	0	0	0	7,263	11
P	D	18.000	690	0	0	0	690	12
Total Within Municipality			232,305	0	0	0	232,305	
Total Utility			232,305	0	0	0	232,305	

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	424	0	0	0	424		1
L	0.750	141	0	0	0	141		2
M	1.000	1,253	0	0	0	1,253		3
M	1.250	3	0	0	0	3		4
P	1.250	26	0	0	0	26		5
P	1.500	106	0	0	0	106		6
M	1.500	85	0	0	0	85		7
P	2.000	76	0	0	0	76		8
M	3.000	1	0	0	0	1		9
M	4.000	1	0	0	0	1		10
P	4.000	7	0	0	0	7		11
M	6.000	1	0	0	0	1		12
P	6.000	32	0	0	0	32		13
P	8.000	8	0	0	0	8		14
P	12.000	1	0	0	0	1		15
Total Utility		2,165	0	0	0	2,165	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)	
0.750	2,242	123	8	0	2,357	97	1
1.000	85	3	2	4	90	8	2
1.500	39	0	1	4	42	2	3
2.000	30	0	0	0	30	4	4
3.000	10	0	0	0	10	3	5
4.000	3	0	0	0	3	3	6
6.000	2	0	0	0	2	2	7
8.000	4	0	0	0	4	4	8
Total:	2,415	126	11	8	2,538	123	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	2,096	219	12	9	0	21	2,357	1
1.000	0	60	16	6	0	8	90	2
1.500	0	24	6	6	0	6	42	3
2.000	0	28	2	0	0	0	30	4
3.000	0	2	2	3	0	3	10	5
4.000	0	1	0	2	0	0	3	6
6.000	0	0	0	2	0	0	2	7
8.000	0	0	0	4	0	0	4	8
Total:	2,096	334	38	32	0	38	2,538	

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	46	0			46	1
Within Municipality	577	0			577	2
Total Fire Hydrants	623	0	0	0	623	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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: 1,326
 Number of distribution system valves end of year: 1,410
 Number of distribution valves operated during year: 375

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

Outside Services Employed-review of general ledger activity notes increases in augit, engineering and lega fees over the prior year.

Property Tax Equivalent (Water) (Page W-07)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Non-local Tax Rate is from Milwaukee Metropolitan Sewage District.

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

If Adjustments for any account are nonzero, please explain.

correct rounding errors to detailed schedules.

Water Services (Page W-18)

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

All in service

Meters (Page W-19)

Explain all reported adjustments.

To adjust inventory records to detail.

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 they tested the station meters every two years.
