



3014 (02-02-05)

ANNUAL REPORT

OF

Name: WHITING MUNICIPAL WATER & SEWER UTILITY

Principal Office: 3600 WATER STREET
STEVENS POINT, WI 54481-5866

For the Year Ended: DECEMBER 31, 2007

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

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

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

SIGNATURE PAGE

I DEBI LUTZ of
(Person responsible for accounts)

WHITING MUNICIPAL WATER & SEWER 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) 05/01/2007
(Date)

CILLAGE CLERK - TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WHITING MUNICIPAL WATER & SEWER UTILITY

Utility Address: 3600 WATER STREET
STEVENS POINT, WI 54481-5866

When was utility organized? 1/1/1965

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DEBI A LUTZ
Title: VILLAGE CLERK-TREASURER

Office Address:
3600 WATER STREET
STEVENS POINT, WI 54481-5866

Telephone: (715) 341 - 2742

Fax Number: (715) 341 - 6848

E-mail Address: None

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

Name: SARAH SCHLEEDE
Title: MANAGER

Office Address: VIRCHOW KRAUSE AND COMPANY, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 240 - 2310

Fax Number: (604) 249 - 8532

E-mail Address: sschleede@virchowkrause.com

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

Name: MR. KIM HOPPENRATH
Title: CHAIRMAN

Office Address:
3600 WATER STREET
STEVENS POINT, WI 54481-5866

Telephone:

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: VIRCHOW KRAUSE AND COMPANY, LLP

Title:

Office Address:

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 240 - 2382

Fax Number: (604) 249 - 8532

E-mail Address: bryers@virchowkrause.com

Date of most recent audit report: 12/31/2007

Period covered by most recent audit: 2007

Names and titles of utility management including manager or superintendent:

Name: MR JEFF SCHLEGEL

Title: DIRECTOR OF PUBLIC WORKS AND UTILITIES

Office Address:

3600 WATER STREET
STEVENS POINT, WI 54481-5866

Telephone: (715) 341 - 2742

Fax Number: (715) 341 - 6848

E-mail Address: None

Name of utility commission/committee: WHITING WATER AND SEWER UTILITY COMMISSION

Names of members of utility commission/committee:

- MR JERRY COURTNEY, MEMBER
 - MR KIM HOPPENRATH, MEMBER
 - MR FRANK KRUSH, MEMBER
 - MS WILL LEHNER, MEMBER
-

Is sewer service rendered by the utility? YES

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)	409,712	398,747	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	231,394	215,810	2
Depreciation Expense (403)	95,684	124,590	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	49,137	48,015	5
Total Operating Expenses	376,215	388,415	
Net Operating Income	33,497	10,332	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	33,497	10,332	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	59,532	54,008	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	65,300	18,347	10
Miscellaneous Nonoperating Income (421)	14,599	51,270	11
Total Other Income	139,431	123,625	
Total Income	172,928	133,957	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(15,097)	(15,097)	12
Other Income Deductions (426)	29,739	25,161	13
Total Miscellaneous Income Deductions	14,642	10,064	
Income Before Interest Charges	158,286	123,893	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	42,080	0	14
Amortization of Debt Discount and Expense (428)	7,156	1,884	15
Amortization of Premium on Debt--Cr. (429)	3,366	0	16
Interest on Debt to Municipality (430)	39,472	35,263	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	85,342	37,147	
Net Income	72,944	86,746	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,197,364	2,110,618	20
Balance Transferred from Income (433)	72,944	86,746	21
Miscellaneous Credits to Surplus (434)	1,114,066	0	22
Miscellaneous Debits to Surplus--Debit (435)	1,114,066	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)	2,270,308	2,197,364	

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	409,712		409,712	1
Total (Acct. 400):	409,712	0	409,712	
Operation and Maintenance Expense (401-402):				
Derived	231,394		231,394	2
Total (Acct. 401-402):	231,394	0	231,394	
Depreciation Expense (403):				
Derived	95,684		95,684	3
Total (Acct. 403):	95,684	0	95,684	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	49,137		49,137	5
Total (Acct. 408):	49,137	0	49,137	
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:	33,497	0	33,497	
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):				
CONTRIBUTED NON REGULATED SEWER PLANT	15,209		15,209	9
NON REGULATED SEWER UTILITY OPERATING INCOME	44,323		44,323	10
Total (Acct. 417):	59,532	0	59,532	
Nonoperating Rental Income (418):				
NONE	0		0	11
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):			
INVESTMENT INCOME	65,300	0	65,300 12
Total (Acct. 419):	65,300	0	65,300
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	14,599	14,599 13
NONE	0	0	0 14
Total (Acct. 421):	0	14,599	14,599
TOTAL OTHER INCOME:	124,832	14,599	139,431
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(15,097)	██████████	(15,097) 15
NONE	0	0	0 16
Total (Acct. 425):	(15,097)	0	(15,097)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	29,739	29,739 17
NONE	0	0	0 18
Total (Acct. 426):	0	29,739	29,739
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(15,097)	29,739	14,642
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	42,080	██████████	42,080 19
Total (Acct. 427):	42,080	0	42,080
Amortization of Debt Discount and Expense (428):			
AMORITIZATION OF DEBT DISCOUNT AND EXPENSE	7,156	██████████	7,156 20
Total (Acct. 428):	7,156	0	7,156
Amortization of Premium on Debt--Cr. (429):			
AMORITIZATION OF DEBT PREMIUM	3,366	██████████	3,366 21
Total (Acct. 429):	3,366	0	3,366
Interest on Debt to Municipality (430):			
Derived	39,472	██████████	39,472 22
Total (Acct. 430):	39,472	0	39,472

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			
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	85,342	0	85,342
NET INCOME:	88,084	(15,140)	72,944
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	322,808	1,874,556	2,197,364 25
Total (Acct. 216):	322,808	1,874,556	2,197,364
Balance Transferred from Income (433):			
Derived	88,084	(15,140)	72,944 26
Total (Acct. 433):	88,084	(15,140)	72,944
Miscellaneous Credits to Surplus (434):			
TRANSFER EARNED SURPLUS FOR SEWER CONTRIBUT	1,114,066		1,114,066 27
Total (Acct. 434):	1,114,066	0	1,114,066
Miscellaneous Debits to Surplus--Debit (435):			
TRANSFER EARNED SURPLUS FOR SEWER CONTRIBUT		1,114,066	1,114,066 28
Total (Acct. 435)--Debit:	0	1,114,066	1,114,066
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,524,958	745,350	2,270,308

INCOME FROM MERCHANDISING, JOBBING & CONTRACT WORK (ACCTS. 415-416)

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & 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	409,712	0	0	0	409,712	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	409,712	0	0	0	409,712	

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	80,350		80,350	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	93,086		93,086	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	173,436	0	173,436	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	1.8	1
Electric		2
Gas		3
Sewer	1.8	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	3,433,763	3,413,960	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,482,527	1,359,767	2
Net Utility Plant	1,951,236	2,054,193	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,487,481	3,168,902	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,938,467	1,844,813	4
Net Nonutility Property	1,549,014	1,324,089	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	5,991	6
Special Funds (125)	4,977,597	91,089	7
Total Other Property and Investments	6,526,611	1,421,169	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	29,308	34,309	8
Temporary Cash Investments (132)	312,183	317,203	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	98,838	41,127	11
Other Accounts Receivable (143)	48,454	85,396	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	125,381	26,277	14
Materials and Supplies (150)	16,961	17,787	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	631,125	522,099	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	81,867	8,926	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	57,334	20
Total Deferred Debits	81,867	66,260	
Total Assets and Other Debits	9,190,839	4,063,721	

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)	651,306	651,306	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,270,308	2,197,364	23
Total Proprietary Capital	2,921,614	2,848,670	
LONG-TERM DEBT			
Bonds (221)	4,975,000	0	24
Advances from Municipality (223)	720,338	840,924	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	5,695,338	840,924	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	154,434	31,689	28
Payables to Municipality (233)	39,949	39,949	29
Customer Deposits (235)			30
Taxes Accrued (236)	19,534	25,796	31
Interest Accrued (237)	68,283	17,072	32
Other Current and Accrued Liabilities (238)	3,011	2,978	33
Total Current and Accrued Liabilities	285,211	117,484	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	47,130	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	241,546	256,643	36
Total Deferred Credits	288,676	256,643	
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	9,190,839	4,063,721	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	3,413,960	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)	2,264,177	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,169,586	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)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	3,433,763	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)	1,058,291	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	424,236	0	0	0	13
Total Accumulated Provision	1,482,527	0	0	0	
Net Utility Plant	1,951,236	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)	965,270				965,270	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	95,684				95,684	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,737				1,737	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	97,421	0	0	0	97,421	16
Debits during year						17
Book cost of plant retired	4,400				4,400	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	4,400	0	0	0	4,400	25
Balance end of year (110.1)	1,058,291	0	0	0	1,058,291	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)	394,497				394,497	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	29,739				29,739	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	29,739	0	0	0	29,739	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)	424,236	0	0	0	424,236	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	3,168,902	21,725	2,726	3,187,901	1
Other (specify):					
CONSTRUCTION WORK IN PROGRESS	0	299,580		299,580	2
Total Nonutility Property (121)	3,168,902	321,305	2,726	3,487,481	
Less accum. prov. depr. & amort. (122)	1,844,813	96,380	2,726	1,938,467	3
Net Nonutility Property	1,324,089	224,925	0	1,549,014	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	16,961	17,787 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	16,961	17,787

**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 debt discount	7,156	428	81,867	1
Total			81,867	
Unamortized premium on debt (251)				
UNAMORTIZED PREMIUM	3,366	429	47,130	2
Total			47,130	

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	651,306	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>651,306</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)	
2007 SEWER BAN'S	11/06/2007	10/01/2010	4.35%	4,975,000	1
Total Bonds (Account 221):				4,975,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
STATE TRUST FUND LOAN	07/30/2004	03/15/2009	3.00%	39,035	1
STATE TRUST FUND LOAN	09/03/2004	03/15/2009	3.00%	110,185	2
STATE TRUST FUND LOAN	05/03/2005	03/15/2010	3.50%	53,120	3
GO REFUNDING BONDS	03/01/1999	03/01/2019	3.90%	517,998	4
Total for Account 223				720,338	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	25,796	1
Accruals:		
Charged water department expense	49,138	2
Charged electric department expense		3
Charged sewer department expense	473	4
Other (explain):		
NONE		5
Total Accruals and other credits	49,611	
Taxes paid during year:		
County, state and local taxes	49,961	6
Social Security taxes	5,469	7
PSC Remainder Assessment	443	8
Other (explain):		
NONE		9
Total payments and other debits	55,873	
Balance end of year	19,534	

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)					
2007 SEWER BAN'S	0	42,080	(3,006)	45,086	1
Subtotal	0	42,080	(3,006)	45,086	
Advances from Municipality (223)					
STATE TRUST FUND LOAN 1	1,439	1,355	1,818	976	2
STATE TRUST FUND LOAN 2	3,869	3,642	4,887	2,624	3
STATE TRUST FUND LOAN 3	1,930	1,984	2,438	1,476	4
GO REFUNDING BONDS	9,834	32,491	24,204	18,121	5
Subtotal	17,072	39,472	33,347	23,197	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	17,072	81,552	30,341	68,283	

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):		
REPLACEMENT FUND INVESTMENTS	121,919	3
CONSTRUCTION FUND INVESTMENTS	4,835,239	4
REDEMPTION FUND INVESTMENTS	20,439	5
Total (Acct. 125):	4,977,597	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	98,838	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	98,838	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	24,894	11
Merchandising, jobbing and contract work		12
Other (specify):		
SUNDRY ACCOUNT RECEIVABLE	920	13
ACCRUED INTEREST RECEIVABLE	22,640	14
Total (Acct. 143):	48,454	
Receivables from Municipality (145):		
DUE FROM MUNICIPALITY FOR PFP, TAX ROLL, MISC ITEMS	125,381	15
Total (Acct. 145):	125,381	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		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		18
Total (Acct. 183):	0	
Payables to Municipality (233):		
DUE TO TIF	39,949	19
Total (Acct. 233):	39,949	
Other Deferred Credits (253):		
Regulatory Liability	241,546	20
NONE		21
Total (Acct. 253):	241,546	

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)	2,261,623	0	0	0	2,261,623	1
Materials and Supplies	17,374	0	0	0	17,374	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,011,780	0	0	0	1,011,780	4
Customer Advances for Construction					0	5
Regulatory Liability	249,094	0	0	0	249,094	6
NONE					0	7
Average Net Rate Base	1,018,123	0	0	0	1,018,123	
Net Operating Income	33,497	0	0	0	33,497	8
Net Operating Income as a percent of						
Average Net Rate Base	3.29%	N/A	N/A	N/A	3.29%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**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	256,643	0	0	0	256,643	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	15,097	0	0	0	15,097	3
Other (specify):						
NONE					0	4
Balance End of Year	241,546	0	0	0	241,546	

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

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	349,705	340,865	1
Total Sales of Water	349,705	340,865	
Other Operating Revenues			
Forfeited Discounts (470)	1,622	703	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	57,301	55,761	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	1,084	1,418	6
Total Other Operating Revenues	60,007	57,882	
Total Operating Revenues	409,712	398,747	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	34,916	36,073	7
Pumping Expenses (620-625)	46,315	38,758	8
Water Treatment Expenses (630-635)	30,207	34,216	9
Transmission and Distribution Expenses (640-655)	36,145	29,584	10
Customer Accounts Expenses (901-904)	8,812	8,476	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	74,999	68,703	13
Total Operation and Maintenance Expenses	231,394	215,810	
Other Operating Expenses			
Depreciation Expense (403)	95,684	124,590	14
Amortization Expense (404-407)		0	15
Taxes (408)	49,137	48,015	16
Total Other Operating Expenses	144,821	172,605	
Total Operating Expenses	376,215	388,415	
NET OPERATING INCOME	33,497	10,332	

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	607	34,764	80,179	4
Commercial	61	8,870	15,990	5
Industrial	7	408,971	190,629	6
Total Metered Sales to General Customers (461)	675	452,605	286,798	
Private Fire Protection Service (462)	1		216	7
Public Fire Protection Service (463)	1		58,973	8
Other Sales to Public Authorities (464)	5	3,729	3,718	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	682	456,334	349,705	

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)	58,973	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)	58,973	
Forfeited Discounts (470):		
Customer late payment charges	1,622	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,622	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENTAL OF TOWER	57,301	8
Total Rents from Water Property (472)	57,301	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,084	10
Other (specify): NONE		11
Total Other Water Revenues (474)	1,084	

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)	16,908	20,280	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	18,008	15,793	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	34,916	36,073	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	42,656	35,917	7
Operation Supplies and Expenses (623)	3,484	2,841	8
Maintenance of Pumping Plant (625)	175	0	9
Total Pumping Expenses	46,315	38,758	
WATER TREATMENT EXPENSES			
Operation Labor (630)	5,624	5,552	10
Chemicals (631)	4,845	14,359	11
Operation Supplies and Expenses (632)	19,738	14,305	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	30,207	34,216	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	17,544	16,397	14
Operation Supplies and Expenses (641)	11,004	8,222	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,722	463	16
Maintenance of Mains (651)	897	1,246	17
Maintenance of Services (652)	1,658	1,317	18
Maintenance of Meters (653)	465	885	19
Maintenance of Hydrants (654)	1,855	1,054	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	36,145	29,584	

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)	713	743	22
Accounting and Collecting Labor (902)	8,024	7,733	23
Supplies and Expenses (903)	75	0	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	8,812	8,476	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	7,002	6,568	27
Office Supplies and Expenses (921)	4,229	4,881	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	11,695	15,412	30
Property Insurance (924)	10,392	11,179	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	22,095	20,183	33
Regulatory Commission Expenses (928)	12,080	1,328	34
Miscellaneous General Expenses (930)	3,295	5,754	35
Transportation Expenses (933)	4,211	3,398	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	74,999	68,703	
Total Operation and Maintenance Expenses	231,394	215,810	

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		43,698	43,698	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		473	315	2
Net property tax equivalent		43,225	43,383	
Social Security		5,469	4,307	3
PSC Remainder Assessment		443	325	4
Other (specify): NONE			0	5
Total tax expense		49,137	48,015	

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			Portage				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.184139				3
County tax rate	mills		5.415144				4
Local tax rate	mills		1.859499				5
School tax rate	mills		8.735187				6
Voc. school tax rate	mills		1.599872				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		17.793841				10
Less: state credit	mills		1.481537				11
Net tax rate	mills		16.312304				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		1.859499				14
Combined School Tax Rate	mills		10.335059				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		12.194558				17
Total Tax Rate	mills		17.793841				18
Ratio of Local and School Tax to Total	dec.		0.685325				19
Total tax net of state credit	mills		16.312304				20
Net Local and School Tax Rate	mills		11.179224				21
Utility Plant, Jan. 1	\$	3,413,960	3,413,960				22
Materials & Supplies	\$	17,787	17,787				23
Subtotal	\$	3,431,747	3,431,747				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,431,747	3,431,747				26
Assessment Ratio	dec.		0.921600				27
Assessed Value	\$	3,162,698	3,162,698				28
Net Local & School Rate	mills		11.179224				29
Tax Equiv. Computed for Current Year	\$	35,357	35,357				30
Tax Equivalent per 1994 PSC Report	\$	43,698					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	43,698					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)	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)	227,360		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	16,780		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	244,140	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	335,008	2,500	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	183,584		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,810		20
Total Pumping Plant	521,402	2,500	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	29,818		22
Water Treatment Equipment (332)	473,686		23
Total Water Treatment Plant	503,504	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)			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)			227,360 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			16,780 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	244,140
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)	800		336,708 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			183,584 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,810 20
Total Pumping Plant	800	0	523,102
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			29,818 22
Water Treatment Equipment (332)			473,686 23
Total Water Treatment Plant	0	0	503,504

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)	1,388		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	68,760		26
Transmission and Distribution Mains (343)	525,935		27
Fire Mains (344)	0		28
Services (345)	0		29
Meters (346)	62,889	1,159	30
Hydrants (348)	148,283	5,499	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	807,255	6,658	
GENERAL PLANT			
Land and Land Rights (389)	200		33
Structures and Improvements (390)	52,387		34
Office Furniture and Equipment (391)	2,241	350	35
Computer Equipment (391.1)	14,755		36
Transportation Equipment (392)	26,761		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	24,389		39
Laboratory Equipment (395)	3,106		40
Power Operated Equipment (396)	7,632		41
Communication Equipment (397)	261		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	3,265		44
Other Tangible Property (399)	47,771		45
Total General Plant	182,768	350	
Total utility plant in service directly assignable	2,259,069	9,508	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,259,069	9,508	

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)			1,388 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			68,760 26
Transmission and Distribution Mains (343)			525,935 27
Fire Mains (344)			0 28
Services (345)			0 29
Meters (346)	600		63,448 30
Hydrants (348)	3,000		150,782 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	3,600	0	810,313
GENERAL PLANT			
Land and Land Rights (389)			200 33
Structures and Improvements (390)			52,387 34
Office Furniture and Equipment (391)			2,591 35
Computer Equipment (391.1)			14,755 36
Transportation Equipment (392)			26,761 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			24,389 39
Laboratory Equipment (395)			3,106 40
Power Operated Equipment (396)			7,632 41
Communication Equipment (397)			261 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			3,265 44
Other Tangible Property (399)			47,771 45
Total General Plant	0	0	183,118
Total utility plant in service directly assignable	4,400	0	2,264,177
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	4,400	0	2,264,177

**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)	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)	156,804		22
Water Treatment Equipment (332)	446,288		23
Total Water Treatment Plant	603,092	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)			156,804 22
Water Treatment Equipment (332)			446,288 23
Total Water Treatment Plant	0	0	603,092

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)	367,591	6,947	27
Fire Mains (344)	0		28
Services (345)	140,289	3,613	29
Meters (346)	1,107		30
Hydrants (348)	42,812	4,135	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	551,799	14,695	
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	1,154,891	14,695	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,154,891	14,695	

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)			374,538 27
Fire Mains (344)			0 28
Services (345)			143,902 29
Meters (346)			1,107 30
Hydrants (348)			46,947 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	566,494
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	1,169,586
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,169,586

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			37,965	37,965	1
February			34,669	34,669	2
March			40,456	40,456	3
April			40,150	40,150	4
May			39,341	39,341	5
June			45,470	45,470	6
July			47,255	47,255	7
August			46,027	46,027	8
September			41,286	41,286	9
October			47,449	47,449	10
November			42,549	42,549	11
December			43,130	43,130	12
Total annual pumpage	0	0	505,747	505,747	
Less: Water sold				456,334	13
Volume pumped but not sold				49,413	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				3,729	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,729	19
Volume pumped but unaccounted for				45,684	20
Percent of water lost				9%	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.)				451	24
Date of maximum: 7/12/2007					25
Cause of maximum:					26
High Consumption					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				205	27
Date of minimum: 2/17/2007					28
Total KWH used for pumping for the year				550,867	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)	
WHITING	1	95	16	864,000	Yes	1
WHITING-KIMBERLY CLARK	5	99	16	780,000	Yes	2
WHITING-KIMBERLY CLARK	6	99	16	780,000	Yes	3
WHITING	7	90	16	864,000	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	1	5	7	1
Location	ELM STREET	1ST STREET	ELM STREET	2
Purpose	P	P	P	3
Destination	T	D	T	4
Pump Manufacturer	LAYNE	LAYNE	GOULDS	5
Year Installed	1964	1990	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	600	600	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1964	1994	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	50	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	GRAVELWELL			14
Location	1STSTREET			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1990			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	600			21
Pump Motor or Standby Engine Mfr	US			22 23
Year Installed	1994			24
Type	ELECTRIC			25
Horsepower	60			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)	S		3
Year constructed	1965		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	98		6
Total capacity in gallons (actual)	250,000		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.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	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	935	0	0	0	935
A	D	6.000	45,323	0	0	0	45,323
M	D	6.000	2,313	0	0	0	2,313
P	D	6.000	2,472	336	0	0	2,808
A	D	8.000	6,767	0	0	0	6,767
M	D	8.000	1,329	0	0	0	1,329
P	S	8.000	485	0	0	0	485
A	D	10.000	919	0	0	0	919
M	S	10.000	478	0	0	0	478
A	D	12.000	18,207	0	0	0	18,207
A	S	12.000	243	0	0	0	243
A	T	12.000	40	0	0	0	40
M	D	12.000	10,648	0	0	0	10,648
Total Within Municipality			90,159	336	0	0	90,495
Total Utility			90,159	336	0	0	90,495

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	547	0	0	0	547		1
M	1.000	110	3	0	0	113		2
M	1.500	7	0	0	0	7		3
M	2.000	4	0	0	0	4		4
M	3.000	1	0	0	0	1		5
M	4.000	4	0	0	0	4		6
M	6.000	4	0	0	0	4		7
M	8.000	1	0	0	0	1		8
Total Utility		678	3	0	0	681	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	685	15	12	0	688	0	1
1.000	26	2	0	0	28	0	2
1.250	2	0	0	0	2	0	3
1.500	7	0	0	0	7	0	4
2.000	7	0	0	0	7	0	5
3.000	1	0	0	0	1	0	6
4.000	5	0	0	0	5	0	7
6.000	2	0	0	0	2	0	8
10.000	1	0	0	0	1	0	9
Total:	736	17	12	0	741	0	

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	608	34	1	1	0	44	688	1
1.000	2	21	1	0	0	4	28	2
1.250	0	0	0	0	0	2	2	3
1.500	0	1	2	2	0	2	7	4
2.000	0	5	1	1	0	0	7	5
3.000	0	0	0	0	0	1	1	6
4.000	0	0	2	1	0	2	5	7
6.000	0	0	2	0	0	0	2	8
10.000	0	0	0	0	1	0	1	9
Total:	610	61	9	5	1	55	741	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	152	3	2		153	2
Total Fire Hydrants	152	3	2	0	153	
Flushing Hydrants						
	4				4	3
Total Flushing Hydrants	4	0	0	0	4	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	153
Number of distribution system valves end of year:	318
Number of distribution valves operated during year:	94

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 25%, but not less \$5,000, please explain.

Operation Supplies and Expenses (632) - Last year account had one less invoice, additionally increase in account due to increase in salt purchase prices.

Regulatory Commission Expenses (928) - Additional costs for water rate study, consultants and PSC.

Chemicals (631) - Chemicals for the treatment plant previously being recorded to water books.

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.

Financing was provided by capital contributions.

Water Services (Page W-18)

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

Financing was provided by capital contributions.

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

The utility has no utility-owned services not in use at the end of the year.

Meters (Page W-19)

If Tested During Year column total is zero, please explain.

The utility is currently working on a plan to test meters in accordance with SEC. PSC 185.76.

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

The utility is currently working on a plan to test meters in accordance with SEC. PSC 185.76.

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.

The utility is currently working on a plan to test meters in accordance with SEC. PSC 185.76.

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

The utility is currently working on a plan to test meters in accordance with SEC. PSC 185.76.
