



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: WHITING MUNICIPAL WATER & SEWER UTILITY

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

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For the Year Ended: DECEMBER 31, 2006

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

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

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



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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:**

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**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

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

**Name:** DAN NELSON  
**Title:** ACCOUNTANT

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

**Telephone:** (608) 240 - 2364

**Fax Number:** (608) 249 - 8532

**E-mail Address:** dnelson@virchowkrause.com

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**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:** (715) 341 - 2742

**Fax Number:**

**E-mail Address:**

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

**Date of most recent audit report:** 12/31/2006

**Period covered by most recent audit:** 2006

### IDENTIFICATION AND OWNERSHIP

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

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**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

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

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

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

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**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

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:** ( ) -

**Fax Number:** ( ) -

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	398,747	393,155	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	215,810	211,716	2
Depreciation Expense (403)	124,590	101,137	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	48,015	48,345	5
<b>Total Operating Expenses</b>	<b>388,415</b>	<b>361,198</b>	
<b>Net Operating Income</b>	<b>10,332</b>	<b>31,957</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>10,332</b>	<b>31,957</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	54,008	(47,520)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	18,347	14,992	10
Miscellaneous Nonoperating Income (421)	51,270	0	11
<b>Total Other Income</b>	<b>123,625</b>	<b>(32,528)</b>	
<b>Total Income</b>	<b>133,957</b>	<b>(571)</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(15,097)	(15,097)	12
Other Income Deductions (426)	25,161	24,811	13
<b>Total Miscellaneous Income Deductions</b>	<b>10,064</b>	<b>9,714</b>	
<b>Income Before Interest Charges</b>	<b>123,893</b>	<b>(10,285)</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	1,884	1,060	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	35,263	39,857	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>37,147</b>	<b>40,917</b>	
<b>Net Income</b>	<b>86,746</b>	<b>(51,202)</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,110,618	2,379,743	20
Balance Transferred from Income (433)	86,746	(51,202)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	217,923	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,197,364</b>	<b>2,110,618</b>	

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	398,747		398,747	1
<b>Total (Acct. 400):</b>	<b>398,747</b>	<b>0</b>	<b>398,747</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	215,810		215,810	2
<b>Total (Acct. 401-402):</b>	<b>215,810</b>	<b>0</b>	<b>215,810</b>	
<b>Depreciation Expense (403):</b>				
Derived	124,590		124,590	3
<b>Total (Acct. 403):</b>	<b>124,590</b>	<b>0</b>	<b>124,590</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	48,015		48,015	5
<b>Total (Acct. 408):</b>	<b>48,015</b>	<b>0</b>	<b>48,015</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>10,332</b>	<b>0</b>	<b>10,332</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NON REGULATED SEWER UTILITY OPERATING INCOME	10,410		10,410	9
CONTRIBUTED NON REGULATED SEWER PLANT	43,598		43,598	10
<b>Total (Acct. 417):</b>	<b>54,008</b>	<b>0</b>	<b>54,008</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	11
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INVESTMENT INCOME	18,347	0	18,347 12
<b>Total (Acct. 419):</b>	<b>18,347</b>	<b>0</b>	<b>18,347</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	██████████	51,270	51,270 13
NONE	0	0	0 14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>51,270</b>	<b>51,270</b>
<b>TOTAL OTHER INCOME:</b>	<b>72,355</b>	<b>51,270</b>	<b>123,625</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(15,097)	██████████	(15,097) 15
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>(15,097)</b>	<b>0</b>	<b>(15,097)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	██████████	25,161	25,161 17
NONE	0	0	0 18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>25,161</b>	<b>25,161</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(15,097)</b>	<b>25,161</b>	<b>10,064</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	0	██████████	0 19
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	1,884	██████████	1,884 20
<b>Total (Acct. 428):</b>	<b>1,884</b>	<b>0</b>	<b>1,884</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	██████████	0 21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	35,263	██████████	35,263 22
<b>Total (Acct. 430):</b>	<b>35,263</b>	<b>0</b>	<b>35,263</b>

### INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.  
 2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>37,147</b>	<b>0</b>	<b>37,147</b>
<b>NET INCOME:</b>	<b>60,637</b>	<b>26,109</b>	<b>86,746</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	262,171	1,848,447	2,110,618 25
<b>Total (Acct. 216):</b>	<b>262,171</b>	<b>1,848,447</b>	<b>2,110,618</b>
<b>Balance Transferred from Income (433):</b>			
Derived	60,637	26,109	86,746 26
<b>Total (Acct. 433):</b>	<b>60,637</b>	<b>26,109</b>	<b>86,746</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 27
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 28
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 29
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 30
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>322,808</b>	<b>1,874,556</b>	<b>2,197,364</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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	398,747	0	0	0	398,747	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>398,747</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>398,747</b>	

### 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	71,298		71,298	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	80,541		80,541	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
<b>Total Payroll</b>	<b>151,839</b>	<b>0</b>	<b>151,839</b>	

### 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)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	3,413,960	3,351,743	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,359,767	1,223,475	2
<b>Net Utility Plant</b>	<b>2,054,193</b>	<b>2,128,268</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	3,168,902	3,113,775	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,844,813	1,763,888	4
<b>Net Nonutility Property</b>	<b>1,324,089</b>	<b>1,349,887</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	5,991	5,991	6
Special Funds (125)	91,089	58,918	7
<b>Total Other Property and Investments</b>	<b>1,421,169</b>	<b>1,414,796</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	34,309	14,092	8
Temporary Cash Investments (132)	317,203	452,748	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	41,127	37,390	11
Other Accounts Receivable (143)	85,396	75,913	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	26,277	47,711	14
Materials and Supplies (150)	17,787	13,129	15
Prepayments (165)	0	1,056	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>522,099</b>	<b>642,039</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	8,926	10,810	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	57,334	57,334	20
<b>Total Deferred Debits</b>	<b>66,260</b>	<b>68,144</b>	
<b>Total Assets and Other Debits</b>	<b>4,063,721</b>	<b>4,253,247</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	651,306	651,306	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	2,197,364	2,110,618	23
<b>Total Proprietary Capital</b>	<b>2,848,670</b>	<b>2,761,924</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	840,924	954,004	25
Other Long-Term Debt (224)	0	0	26
<b>Total Long-Term Debt</b>	<b>840,924</b>	<b>954,004</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	31,689	63,053	28
Payables to Municipality (233)	39,949	152,763	29
Customer Deposits (235)			30
Taxes Accrued (236)	25,796	25,698	31
Interest Accrued (237)	17,072	21,915	32
Other Current and Accrued Liabilities (238)	2,978	2,150	33
<b>Total Current and Accrued Liabilities</b>	<b>117,484</b>	<b>265,579</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	256,643	271,740	36
<b>Total Deferred Credits</b>	<b>256,643</b>	<b>271,740</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>4,063,721</b>	<b>4,253,247</b>	

**NET UTILITY PLANT**

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	3,351,743	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,259,069	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,154,891	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
<b>Total Utility Plant</b>	<b>3,413,960</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	965,270	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	394,497	0	0	0	13
<b>Total Accumulated Provision</b>	<b>1,359,767</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>2,054,193</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 110.1)**

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	854,139				<b>854,139</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	124,590				<b>124,590</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,579				<b>1,579</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	2,389				<b>2,389</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>128,558</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>128,558</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	17,427				<b>17,427</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>17,427</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,427</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>965,270</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>965,270</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

## ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 110.2)

Depreciation Accruals (Credits) during the year (110.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	369,336				<b>369,336</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	25,161				<b>25,161</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>25,161</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,161</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>394,497</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>394,497</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	3,113,775	71,654	16,527	<b>3,168,902</b>	<b>1</b>
<b>Other (specify):</b>					
NONE	0			<b>0</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>3,113,775</b>	<b>71,654</b>	<b>16,527</b>	<b>3,168,902</b>	
Less accum. prov. depr. & amort. (122)	1,763,888	95,063	14,138	<b>1,844,813</b>	<b>3</b>
<b>Net Nonutility Property</b>	<b>1,349,887</b>	<b>(23,409)</b>	<b>2,389</b>	<b>1,324,089</b>	

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	17,787	13,129 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>17,787</b>	<b>13,129</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
Unamortized debt discount	1,884	428	8,926	1
<b>Total</b>			<u><u>8,926</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></u>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	651,306	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<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.

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<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
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NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances (223)</b>					
STATE TRUST FUND LOAN	07/30/2004	03/15/2009	3.00%	58,640	1
STATE TRUST FUND LOAN	09/03/2004	03/15/2009	3.00%	162,887	2
STATE TRUST FUND LOAN	05/03/2005	03/15/2010	3.50%	69,644	3
GO REFUNDING BONDS	03/01/1999	03/01/2019	3.90%	549,753	4
<b>Total for Account 223</b>				<b>840,924</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	25,698	1
<b>Accruals:</b>		
Charged water department expense	48,015	2
Charged electric department expense		3
Charged sewer department expense	315	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>48,330</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	43,600	6
Social Security taxes	4,307	7
PSC Remainder Assessment	325	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>48,232</b>	
<b>Balance end of year</b>	<b>25,796</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
STATE TRUST FUND LOAN 1	1,891	1,937	2,389	1,439	2
STATE TRUST FUND LOAN 2	7,654	5,883	9,668	3,869	3
STATE TRUST FUND LOAN 3	2,063	2,473	2,606	1,930	4
GO REFUNDING BONDS	10,307	24,970	25,443	9,834	5
<b>Subtotal</b>	<b>21,915</b>	<b>35,263</b>	<b>40,106</b>	<b>17,072</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>21,915</b>	<b>35,263</b>	<b>40,106</b>	<b>17,072</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENT RECEIVABLE	5,991	2
<b>Total (Acct. 124):</b>	<b>5,991</b>	
<b>Special Funds (125):</b>		
REPLACEMENT FUND INVESTMENTS	91,089	3
<b>Total (Acct. 125):</b>	<b>91,089</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	41,127	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>41,127</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	85,396	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>85,396</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM MUNICIPALITY FOR PFP, TAX ROLL, MISC ITEMS	26,277	12
<b>Total (Acct. 145):</b>	<b>26,277</b>	
<b>Prepayments (165):</b>		
NONE		13
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		14
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
PRELIMINARY SURVEY AND ENGINEERING -WWTP	57,334	15
<b>Total (Acct. 183):</b>	<b>57,334</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Payables to Municipality (233):</b>		
DUE TO TIF	39,949	16
<b>Total (Acct. 233):</b>	<b>39,949</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	256,643	17
NONE		18
<b>Total (Acct. 253):</b>	<b>256,643</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	2,253,595	0	0	0	2,253,595	1
Materials and Supplies	15,458	0	0	0	15,458	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	909,704	0	0	0	909,704	4
Customer Advances for Construction					0	5
Regulatory Liability	264,191	0	0	0	264,191	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>1,095,158</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,095,158</b>	
Net Operating Income	10,332	0	0	0	10,332	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>0.94%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>0.94%</b>	

## 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	271,740	0	0	0	271,740	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	15,097	0	0	0	15,097	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>256,643</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>256,643</b>	

## FINANCIAL SECTION FOOTNOTES

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### Cover Sheet (Page 0)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

To the Utility Commission  
Whiting Municipal Water and Sewer Utility

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 Whiting Municipal Water and Sewer Utility, an enterprise fund of the Village of Whiting 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.

Madison, Wisconsin  
May 1, 2007

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

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

Preliminary engineering costs are for studies on wastewater treatment plant upgrades.

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)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	340,865	344,358	1
<b>Total Sales of Water</b>	<b>340,865</b>	<b>344,358</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	703	735	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	55,761	46,896	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	1,418	1,166	6
<b>Total Other Operating Revenues</b>	<b>57,882</b>	<b>48,797</b>	
<b>Total Operating Revenues</b>	<b>398,747</b>	<b>393,155</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	36,073	39,605	7
Pumping Expenses (620-625)	38,758	36,511	8
Water Treatment Expenses (630-635)	34,216	29,803	9
Transmission and Distribution Expenses (640-655)	29,584	32,122	10
Customer Accounts Expenses (901-904)	8,476	8,746	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	68,703	64,929	13
<b>Total Operation and Maintenance Expenses</b>	<b>215,810</b>	<b>211,716</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	124,590	101,137	14
Amortization Expense (404-407)		0	15
Taxes (408)	48,015	48,345	16
<b>Total Other Operating Expenses</b>	<b>172,605</b>	<b>149,482</b>	
<b>Total Operating Expenses</b>	<b>388,415</b>	<b>361,198</b>	
<b>NET OPERATING INCOME</b>	<b>10,332</b>	<b>31,957</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	0			1
Commercial	0			2
Industrial	0			3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	607	34,859	76,534	4
Commercial	61	9,151	16,105	5
Industrial	7	346,302	186,762	6
<b>Total Metered Sales to General Customers (461)</b>	<b>675</b>	<b>390,312</b>	<b>279,401</b>	
Private Fire Protection Service (462)	1		216	7
Public Fire Protection Service (463)	1		58,494	8
Other Sales to Public Authorities (464)	5	1,605	2,754	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 <b>Total Sales of Water</b>	 <b>682</b>	 <b>391,917</b>	 <b>340,865</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	58,494	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>58,494</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	703	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>703</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
RENTAL OF TOWER	55,761	8
<b>Total Rents from Water Property (472)</b>	<b>55,761</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	1,172	10
<b>Other (specify):</b> MISCELLANEOUS REVENUE	246	11
<b>Total Other Water Revenues (474)</b>	<b>1,418</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	20,280	20,394	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	15,793	19,211	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>36,073</b>	<b>39,605</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	35,917	33,845	7
Operation Supplies and Expenses (623)	2,841	2,639	8
Maintenance of Pumping Plant (625)		27	9
<b>Total Pumping Expenses</b>	<b>38,758</b>	<b>36,511</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	5,552	5,747	10
Chemicals (631)	14,359	4,844	11
Operation Supplies and Expenses (632)	14,305	15,230	12
Maintenance of Water Treatment Plant (635)		3,982	13
<b>Total Water Treatment Expenses</b>	<b>34,216</b>	<b>29,803</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	16,397	16,520	14
Operation Supplies and Expenses (641)	8,222	8,560	15
Maintenance of Distribution Reservoirs and Standpipes (650)	463	393	16
Maintenance of Mains (651)	1,246	409	17
Maintenance of Services (652)	1,317	4,007	18
Maintenance of Meters (653)	885	219	19
Maintenance of Hydrants (654)	1,054	2,014	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>29,584</b>	<b>32,122</b>	

## 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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	743	995	22
Accounting and Collecting Labor (902)	7,733	7,751	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25
<b>Total Customer Accounts Expenses</b>	<b>8,476</b>	<b>8,746</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	26
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	6,568	7,772	27
Office Supplies and Expenses (921)	4,881	4,502	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	15,412	17,429	30
Property Insurance (924)	11,179	8,777	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	20,183	17,776	33
Regulatory Commission Expenses (928)	1,328	2,014	34
Miscellaneous General Expenses (930)	5,754	2,125	35
Transportation Expenses (933)	3,398	4,534	36
Maintenance of General Plant (935)		0	37
<b>Total Administrative and General Expenses</b>	<b>68,703</b>	<b>64,929</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>215,810</b>	<b>211,716</b>	

### TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		43,698	43,698	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		315	343	2
<b>Net property tax equivalent</b>		<b>43,383</b>	<b>43,355</b>	
Social Security		4,307	4,669	3
PSC Remainder Assessment		325	321	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>48,015</b>	<b>48,345</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Portage				1
<b>SUMMARY OF TAX RATES</b>							2
State tax rate	mills		0.184504				3
County tax rate	mills		5.103520				4
Local tax rate	mills		1.818411				5
School tax rate	mills		8.456438				6
Voc. school tax rate	mills		1.576024				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>17.138897</b>				10
Less: state credit	mills		1.344821				11
<b>Net tax rate</b>	mills		<b>15.794076</b>				12
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							13
<b>Local Tax Rate</b>	mills		<b>1.818411</b>				14
<b>Combined School Tax Rate</b>	mills		<b>10.032462</b>				15
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				16
<b>Total Local &amp; School Tax</b>	mills		<b>11.850873</b>				17
<b>Total Tax Rate</b>	mills		<b>17.138897</b>				18
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.691461</b>				19
<b>Total tax net of state credit</b>	mills		<b>15.794076</b>				20
<b>Net Local and School Tax Rate</b>	mills		<b>10.920982</b>				21
Utility Plant, Jan. 1	\$	<b>3,351,743</b>	3,351,743				22
Materials & Supplies	\$	<b>13,129</b>	13,129				23
<b>Subtotal</b>	\$	<b>3,364,872</b>	<b>3,364,872</b>				24
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>3,364,872</b>	<b>3,364,872</b>				26
Assessment Ratio	dec.		0.951744				27
<b>Assessed Value</b>	\$	<b>3,202,497</b>	<b>3,202,497</b>				28
<b>Net Local &amp; School Rate</b>	mills		<b>10.920982</b>				29
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>34,974</b>	<b>34,974</b>				30
Tax Equivalent per 1994 PSC Report	\$	43,698					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>43,698</b>					34

## WATER UTILITY PLANT IN SERVICE --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	227,360		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	16,780		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>244,140</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	335,008		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
<b>Total Pumping Plant</b>	<b>521,402</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	29,818		22
Water Treatment Equipment (332)	473,686		23
<b>Total Water Treatment Plant</b>	<b>503,504</b>	<b>0</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>244,140</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			335,008 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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>521,402</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			29,818 22
Water Treatment Equipment (332)			473,686 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>503,504</b>

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)	59,546	4,243	30
Hydrants (348)	148,283		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>803,912</b>	<b>4,243</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	200		33
Structures and Improvements (390)	52,387		34
Office Furniture and Equipment (391)	2,241		35
Computer Equipment (391.1)	14,755		36
Transportation Equipment (392)	19,157	24,131	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
<b>Total General Plant</b>	<b>175,164</b>	<b>24,131</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,248,122</b>	<b>28,374</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,248,122</b>	<b>28,374</b>	

**WATER UTILITY PLANT IN SERVICE (cont.)**  
**--Plant Financed by Utility or Municipality--**

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			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)	900		62,889 30
Hydrants (348)			148,283 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>900</b>	<b>0</b>	<b>807,255</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			200 33
Structures and Improvements (390)			52,387 34
Office Furniture and Equipment (391)			2,241 35
Computer Equipment (391.1)			14,755 36
Transportation Equipment (392)	16,527		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
<b>Total General Plant</b>	<b>16,527</b>	<b>0</b>	<b>182,768</b>
<b>Total utility plant in service directly assignable</b>	<b>17,427</b>	<b>0</b>	<b>2,259,069</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>17,427</b>	<b>0</b>	<b>2,259,069</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	156,804		22
Water Treatment Equipment (332)	446,288		23
<b>Total Water Treatment Plant</b>	<b>603,092</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			156,804 22
Water Treatment Equipment (332)			446,288 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>603,092</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	344,181	23,410	27
Fire Mains (344)	0		28
Services (345)	132,273	8,016	29
Meters (346)	1,107		30
Hydrants (348)	22,968	19,844	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>500,529</b>	<b>51,270</b>	
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,103,621</b>	<b>51,270</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>1,103,621</b>	<b>51,270</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			367,591 27
Fire Mains (344)			0 28
Services (345)			140,289 29
Meters (346)			1,107 30
Hydrants (348)			42,812 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>551,799</b>
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>1,154,891</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>1,154,891</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			35,231	<b>35,231</b>	1
February			29,209	<b>29,209</b>	2
March			35,692	<b>35,692</b>	3
April			36,086	<b>36,086</b>	4
May			11,720	<b>11,720</b>	5
June			50,625	<b>50,625</b>	6
July			27,512	<b>27,512</b>	7
August			38,818	<b>38,818</b>	8
September			39,651	<b>39,651</b>	9
October			40,341	<b>40,341</b>	10
November			32,999	<b>32,999</b>	11
December			33,426	<b>33,426</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>411,310</b>	<b>411,310</b>	
Less: Water sold				391,917	13
Volume pumped but not sold				<b>19,393</b>	14
Volume sold as a percent of volume pumped				<b>95%</b>	15
Volume used for water production, water quality and system maintenance				3,426	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>3,426</b>	19
Volume pumped but unaccounted for				<b>15,967</b>	20
Percent of water lost				<b>4%</b>	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.)				672	24
Date of maximum: 7/18/2006					25
Cause of maximum:					26
Hot weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				121	27
Date of minimum: 2/1/2006					28
Total KWH used for pumping for the year				0	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	<b>1</b>
WHITING-KIMBERLY CLARK	5	99	16	780,000	Yes	<b>2</b>
WHITING-KIMBERLY CLARK	6	99	16	780,000	Yes	<b>3</b>
WHITING	7	90	16	864,000	Yes	<b>4</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
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)	14
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
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
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
<b>WATER TREATMENT PLANT</b>			<b>8</b>
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	1,304	1,168	0	0	2,472
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
<b>Total Within Municipality</b>			<b>88,991</b>	<b>1,168</b>	<b>0</b>	<b>0</b>	<b>90,159</b>
<b>Total Utility</b>			<b>88,991</b>	<b>1,168</b>	<b>0</b>	<b>0</b>	<b>90,159</b>

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	547	0	0	0	547		1
M	1.000	93	17	0	0	110		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
<b>Total Utility</b>		<b>661</b>	<b>17</b>	<b>0</b>	<b>0</b>	<b>678</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	655	48	18	0	<b>685</b>	0	1
1.000	26	0	0	0	<b>26</b>	0	2
1.250	2	0	0	0	<b>2</b>	0	3
1.500	7	0	0	0	<b>7</b>	0	4
2.000	7	0	0	0	<b>7</b>	0	5
3.000	0	1			<b>1</b>	0	6
4.000	5	0	0	0	<b>5</b>	0	7
6.000	2	0	0	0	<b>2</b>	0	8
10.000	1	0	0	0	<b>1</b>	0	9
<b>Total:</b>	<b>705</b>	<b>49</b>	<b>18</b>	<b>0</b>	<b>736</b>	<b>0</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	605	34	1	1	0	44	<b>685</b>	1
1.000	2	21	1	0	0	2	<b>26</b>	2
1.250	0	0	0	0	0	2	<b>2</b>	3
1.500	0	1	2	2	0	2	<b>7</b>	4
2.000	0	5	1	1	0	0	<b>7</b>	5
3.000	0	0	0	0	0	1	<b>1</b>	6
4.000	0	0	2	1	0	2	<b>5</b>	7
6.000	0	0	2	0	0	0	<b>2</b>	8
10.000	0	0	0	0	1	0	<b>1</b>	9
<b>Total:</b>	<b>607</b>	<b>61</b>	<b>9</b>	<b>5</b>	<b>1</b>	<b>53</b>	<b>736</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	150	2			152	2
<b>Total Fire Hydrants</b>	<b>150</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>152</b>	
<b>Flushing Hydrants</b>						
	4				4	3
<b>Total Flushing Hydrants</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	

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

Number of hydrants operated during year:	150
Number of distribution system valves end of year:	317
Number of distribution valves operated during year:	67

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## WATER OPERATING SECTION FOOTNOTES

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### Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

The total kWh will be provided later.

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.

Account 631 - In the previous year more chemicals were allocated to cholorine instead of chemicals. The amount in total is reasonable.

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### Water Mains (Page W-17)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

The mains were paid for by developers.

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### Water Services (Page W-18)

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

There were 17 copper lines added by developers.

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.

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### 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.

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