



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, 2005

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:

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: ACCOUNTANT
Office Address: VIRCHOW KRAUSE & COMPANY
10 TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 240 - 2310

Fax Number: (608) 249 - 8532

E-mail Address: SSCHLEEDE@VIRCHOWKRAUSE.COM

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

Name: MR JERRY WALTERS
Title: CHAIRMAN

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

Telephone: (715) 341 - 2742

Fax Number: (715) 341 - 6848

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:

Title:

Office Address: VIRCHOW KRAUSE & COMPANY
10 TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

E-mail Address:

Date of most recent audit report: 3/3/2006

Period covered by most recent audit: 1/1/05 - 12/31/05

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
 - MR JERRY WALTERS, CHAIRMAN
-

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)	393,155	372,216	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	211,716	228,622	2
Depreciation Expense (403)	101,137	58,116	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	48,345	47,734	5
Total Operating Expenses	361,198	334,472	
Net Operating Income	31,957	37,744	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	31,957	37,744	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	(47,520)	21,160	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	14,992	5,469	10
Miscellaneous Nonoperating Income (421)	0	304	11
Total Other Income	(32,528)	26,933	
Total Income	(571)	64,677	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(15,097)	(15,097)	12
Other Income Deductions (426)	24,811	21,299	13
Total Miscellaneous Income Deductions	9,714	6,202	
Income Before Interest Charges	(10,285)	58,475	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	1,060	1,399	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	39,857	30,140	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	40,917	31,539	
Net Income	(51,202)	26,936	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,379,743	2,352,807	20
Balance Transferred from Income (433)	(51,202)	26,936	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	217,923	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)	2,110,618	2,379,743	

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	393,155		393,155	1
Total (Acct. 400):	393,155	0	393,155	
Operation and Maintenance Expense (401-402):				
Derived	211,716		211,716	2
Total (Acct. 401-402):	211,716	0	211,716	
Depreciation Expense (403):				
Derived	101,137		101,137	3
Total (Acct. 403):	101,137	0	101,137	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	48,345		48,345	5
Total (Acct. 408):	48,345	0	48,345	
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:	31,957	0	31,957	
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):				
NON REGULATED SEWER UTILITY OPERATING LOSS	(47,520)		(47,520)	9
Total (Acct. 417):	(47,520)	0	(47,520)	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INVESTMENT INCOME	14,992	0	14,992 11
Total (Acct. 419):	14,992	0	14,992
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	(32,528)	0	(32,528)
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(15,097)		(15,097) 14
NONE	0	0	0 15
Total (Acct. 425):	(15,097)	0	(15,097)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		24,811	24,811 16
NONE	0	0	0 17
Total (Acct. 426):	0	24,811	24,811
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(15,097)	24,811	9,714
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0		0 18
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	1,060		1,060 19
Total (Acct. 428):	1,060	0	1,060
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	39,857		39,857 21
Total (Acct. 430):	39,857	0	39,857

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 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	40,917	0	40,917
NET INCOME:	(26,391)	(24,811)	(51,202)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	506,485	1,873,258	2,379,743 24
Total (Acct. 216):	506,485	1,873,258	2,379,743
Balance Transferred from Income (433):			
Derived	(26,391)	(24,811)	(51,202) 25
Total (Acct. 433):	(26,391)	(24,811)	(51,202)
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
ADJUSTMENT TO NET ASSETS PER PSC	217,923	0	217,923 27
Total (Acct. 435)--Debit:	217,923	0	217,923
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	262,171	1,848,447	2,110,618

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	393,155	0	0	0	393,155	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	393,155	0	0	0	393,155	

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	66,263		66,263	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	76,779		76,779	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	143,042	0	143,042	

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)	3,351,743	3,324,720	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,223,475	880,152	2
Net Utility Plant	2,128,268	2,444,568	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,113,775	3,010,691	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,763,888	1,708,816	4
Net Nonutility Property	1,349,887	1,301,875	
Investment in Municipality (123)	0	0	5
Other Investments (124)	5,991	5,991	6
Special Funds (125)	58,918	45,368	7
Total Other Property and Investments	1,414,796	1,353,234	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	14,092	18,842	8
Temporary Cash Investments (132)	452,748	412,700	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	37,390	38,458	11
Other Accounts Receivable (143)	75,913	76,411	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	47,711	18,012	14
Materials and Supplies (150)	13,129	9,779	15
Prepayments (165)	1,056	1,056	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	642,039	575,258	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	10,810	11,870	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	57,334	60,777	20
Total Deferred Debits	68,144	72,647	
Total Assets and Other Debits	4,253,247	4,445,707	

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)	2,110,618	2,379,743	23
Total Proprietary Capital	2,761,924	3,031,049	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	954,004	917,338	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	954,004	917,338	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	63,053	61,700	28
Payables to Municipality (233)	152,763	94,542	29
Customer Deposits (235)			30
Taxes Accrued (236)	25,698	43,698	31
Interest Accrued (237)	21,915	10,543	32
Other Current and Accrued Liabilities (238)	2,150		33
Total Current and Accrued Liabilities	265,579	210,483	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	271,740	286,837	36
Total Deferred Credits	271,740	286,837	
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	4,253,247	4,445,707	

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	3,324,720	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)	2,248,122	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,103,621	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	3,351,743	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)	854,139	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	369,336	0	0	0	13
Total Accumulated Provision	1,223,475	0	0	0	
Net Utility Plant	2,128,268	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)	535,627				535,627	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	101,137				101,137	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,501				1,501	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
Adjustment	275,588				275,588	12
					0	13
					0	14
					0	15
Total credits	378,226	0	0	0	378,226	16
Debits during year						17
Book cost of plant retired	2,050				2,050	18
Cost of removal					0	19
Other debits (specify):						20
Adjustment per PSC	57,664				57,664	21
To reallocate CIAC and KC plant					0	22
					0	23
					0	24
Total debits	59,714	0	0	0	59,714	25
Balance end of year (110.1)	854,139	0	0	0	854,139	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)	344,525				344,525	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	24,811				24,811	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	24,811	0	0	0	24,811	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)	369,336	0	0	0	369,336	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	3,010,691	139,858	36,774	3,113,775	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	3,010,691	139,858	36,774	3,113,775	
Less accum. prov. depr. & amort. (122)	1,708,816	91,846	36,774	1,763,888	3
Net Nonutility Property	1,301,875	48,012	0	1,349,887	

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					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	13,129	9,779 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>13,129</u>	<u>9,779</u>

**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	1,060	428	10,810	1
Total			<u><u>10,810</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	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)
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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)	
Advances (223)					
STATE TRUST FUND LOAN	07/30/2004	03/15/2009	3.00%	210,807	1
STATE TRUST FUND LOAN	09/03/2004	03/15/2009	3.00%	77,674	2
STATE TRUST FUND LOAN	05/03/2005	03/15/2010	3.50%	86,000	3
GO REFUNDING BONDS	03/01/1999	03/01/2019	3.90%	579,523	4
Total for Account 223				954,004	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	43,698	1
Accruals:		
Charged water department expense	48,345	2
Charged electric department expense		3
Charged sewer department expense	343	4
Other (explain):		
NONE		5
Total Accruals and other credits	48,688	
Taxes paid during year:		
County, state and local taxes	61,698	6
Social Security taxes	4,669	7
PSC Remainder Assessment	321	8
Other (explain):		
NONE		9
Total payments and other debits	66,688	
Balance end of year	25,698	

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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
ADVANCES	10,543	39,857	28,485	21,915	2
Subtotal	10,543	39,857	28,485	21,915	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	10,543	39,857	28,485	21,915	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENT RECEIVABLE	5,991	2
Total (Acct. 124):	5,991	
Special Funds (125):		
REPLACEMENT FUND INVESTMENTS	58,918	3
Total (Acct. 125):	58,918	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	37,390	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	37,390	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	75,913	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	75,913	
Receivables from Municipality (145):		
DUE FROM MUNICIPLITY FOR PUBLIC FIRE PROTECTION	3,458	12
DUE FROM MUNICIPALITY FOR ITEMS ON TAX ROLL	12,174	13
MISCELLANEOUS OPERATING ITEMS	32,079	14
Total (Acct. 145):	47,711	
Prepayments (165):		
PREPAID INSURANCE	1,056	15
Total (Acct. 165):	1,056	
Extraordinary Property Losses (182):		
NONE		16
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):		
PRELIMINARY SURVEY AND ENGINEERING -WWTP	57,334	17
Total (Acct. 183):	57,334	
Payables to Municipality (233):		
DUE TO TIF	96,345	18
DUE TO MUNICIPALITY FOR TAX EQUIVALENT, WAGES AND MISC OPERATING EXPENS	56,418	19
Total (Acct. 233):	152,763	
Other Deferred Credits (253):		
Regulatory Liability	271,740	20
OTHER DEFERRED REVENUE		21
Total (Acct. 253):	271,740	

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)	2,234,610	0	0	0	2,234,610	1
Materials and Supplies	11,454	0	0	0	11,454	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	694,883	0	0	0	694,883	4
Customer Advances for Construction					0	5
Regulatory Liability	279,288	0	0	0	279,288	6
NONE					0	7
Average Net Rate Base	1,271,893	0	0	0	1,271,893	
Net Operating Income	31,957	0	0	0	31,957	8
Net Operating Income as a percent of						
Average Net Rate Base	2.51%	N/A	N/A	N/A	2.51%	

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	286,837	0	0	0	286,837	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	271,740	0	0	0	271,740	

FINANCIAL SECTION FOOTNOTES

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

Signature Page (Page ii)**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, 2005 and 2004, 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, 2005 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
March 3, 2006

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	344,358	329,454	1
Total Sales of Water	344,358	329,454	
Other Operating Revenues			
Forfeited Discounts (470)	735	798	2
Miscellaneous Service Revenues (471)	0	1,177	3
Rents from Water Property (472)	46,896	39,788	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	1,166	999	6
Total Other Operating Revenues	48,797	42,762	
Total Operating Revenues	393,155	372,216	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	39,605	34,008	7
Pumping Expenses (620-625)	36,511	38,991	8
Water Treatment Expenses (630-635)	29,803	25,623	9
Transmission and Distribution Expenses (640-655)	32,122	44,562	10
Customer Accounts Expenses (901-904)	8,746	8,695	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	64,929	76,743	13
Total Operation and Maintenance Expenses	211,716	228,622	
Other Operating Expenses			
Depreciation Expense (403)	101,137	58,116	14
Amortization Expense (404-407)		0	15
Taxes (408)	48,345	47,734	16
Total Other Operating Expenses	149,482	105,850	
Total Operating Expenses	361,198	334,472	
NET OPERATING INCOME	31,957	37,744	

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	599	34,848	74,757	4
Commercial	61	8,344	14,701	5
Industrial	8	351,352	193,624	6
Total Metered Sales to General Customers (461)	668	394,544	283,082	
Private Fire Protection Service (462)	1		216	7
Public Fire Protection Service (463)	1		58,141	8
Other Sales to Public Authorities (464)	5	1,873	2,919	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	675	396,417	344,358	

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)
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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)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	58,141	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)	58,141	
Forfeited Discounts (470):		
Customer late payment charges	735	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	735	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENTAL OF TOWER	46,896	8
Total Rents from Water Property (472)	46,896	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	1,166	10
Other (specify): NONE		11
Total Other Water Revenues (474)	1,166	

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)	20,394	15,467	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	19,211	18,541	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	39,605	34,008	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	33,845	36,783	7
Operation Supplies and Expenses (623)	2,639	545	8
Maintenance of Pumping Plant (625)	27	1,663	9
Total Pumping Expenses	36,511	38,991	
WATER TREATMENT EXPENSES			
Operation Labor (630)	5,747	9,597	10
Chemicals (631)	4,844	2,656	11
Operation Supplies and Expenses (632)	15,230	13,370	12
Maintenance of Water Treatment Plant (635)	3,982	0	13
Total Water Treatment Expenses	29,803	25,623	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	16,520	15,856	14
Operation Supplies and Expenses (641)	8,560	11,453	15
Maintenance of Distribution Reservoirs and Standpipes (650)	393	12,390	16
Maintenance of Mains (651)	409	433	17
Maintenance of Services (652)	4,007	1,584	18
Maintenance of Meters (653)	219	460	19
Maintenance of Hydrants (654)	2,014	2,386	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	32,122	44,562	

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)	995	786	22
Accounting and Collecting Labor (902)	7,751	7,909	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	8,746	8,695	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	7,772	7,651	27
Office Supplies and Expenses (921)	4,502	3,815	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	17,429	24,583	30
Property Insurance (924)	8,777	6,413	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	17,776	27,764	33
Regulatory Commission Expenses (928)	2,014	1,203	34
Miscellaneous General Expenses (930)	2,125	1,635	35
Transportation Expenses (933)	4,534	3,679	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	64,929	76,743	
Total Operation and Maintenance Expenses	211,716	228,622	

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		343	315	2
Net property tax equivalent		43,355	43,383	
Social Security		4,669	4,010	3
PSC Remainder Assessment		321	341	4
Other (specify): NONE			0	5
Total tax expense		48,345	47,734	

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		0.195039				3
County tax rate	mills		5.189977				4
Local tax rate	mills		1.777737				5
School tax rate	mills		7.995210				6
Voc. school tax rate	mills		1.604064				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		16.762027				10
Less: state credit	mills		1.138510				11
Net tax rate	mills		15.623517				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		1.777737				14
Combined School Tax Rate	mills		9.599274				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		11.377011				17
Total Tax Rate	mills		16.762027				18
Ratio of Local and School Tax to Total	dec.		0.678737				19
Total tax net of state credit	mills		15.623517				20
Net Local and School Tax Rate	mills		10.604262				21
Utility Plant, Jan. 1	\$	3,324,720	3,324,720				22
Materials & Supplies	\$	9,779	9,779				23
Subtotal	\$	3,334,499	3,334,499				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,334,499	3,334,499				26
Assessment Ratio	dec.		0.961800				27
Assessed Value	\$	3,207,121	3,207,121				28
Net Local & School Rate	mills		10.604262				29
Tax Equiv. Computed for Current Year	\$	34,009	34,009				30
Tax Equivalent per 1994 PSC Report	\$	43,698					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
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)	93,891		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	110,671	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	134,627		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	65,823	11,577	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,810		20
Total Pumping Plant	203,260	11,577	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	186,622		22
Water Treatment Equipment (332)	891,080	2,600	23
Total Water Treatment Plant	1,077,702	2,600	

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)		133,469	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	133,469	244,140	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		200,381	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)		106,184	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	0	306,565	521,402	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)		(156,804)	29,818	22
Water Treatment Equipment (332)		(419,994)	473,686	23
Total Water Treatment Plant	0	(576,798)	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)	323,007		27
Fire Mains (344)	0		28
Services (345)	57,687		29
Meters (346)	57,234	2,490	30
Hydrants (348)	146,226	12,406	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	654,302	14,896	
GENERAL PLANT			
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		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	175,164	0	
Total utility plant in service directly assignable	2,221,099	29,073	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,221,099	29,073	

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)		202,928	525,935 27
Fire Mains (344)			0 28
Services (345)		(57,687)	0 29
Meters (346)	550	372	59,546 30
Hydrants (348)	1,500	(8,849)	148,283 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	2,050	136,764	803,912
GENERAL PLANT			
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 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	175,164
Total utility plant in service directly assignable	2,050	0	2,248,122
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	2,050	0	2,248,122

**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)	133,469		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	133,469	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	200,381		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	106,184		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	306,565	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	26,294		23
Total Water Treatment Plant	26,294	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)		(133,469)	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	(133,469)	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)		(200,381)	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)		(106,184)	0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	(306,565)	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)		156,804	156,804 22
Water Treatment Equipment (332)		419,994	446,288 23
Total Water Treatment Plant	0	576,798	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)	547,109		27
Fire Mains (344)	0		28
Services (345)	74,586		29
Meters (346)	1,479		30
Hydrants (348)	14,119		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	637,293	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	1,103,621	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,103,621	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)		(202,928)	344,181 27
Fire Mains (344)			0 28
Services (345)		57,687	132,273 29
Meters (346)		(372)	1,107 30
Hydrants (348)		8,849	22,968 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	(136,764)	500,529
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	1,103,621
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,103,621

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			31,819	31,819	1
February			31,183	31,183	2
March			31,368	31,368	3
April			30,571	30,571	4
May			31,741	31,741	5
June			37,667	37,667	6
July			43,550	43,550	7
August			39,610	39,610	8
September			39,152	39,152	9
October			37,847	37,847	10
November			32,499	32,499	11
December			34,132	34,132	12
Total annual pumpage	0	0	421,139	421,139	
Less: Water sold				396,417	13
Volume pumped but not sold				24,722	14
Volume sold as a percent of volume pumped				94%	15
Volume used for water production, water quality and system maintenance				4,133	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				4,133	19
Volume pumped but unaccounted for				20,589	20
Percent of water lost				5%	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.)				525	24
Date of maximum: 7/14/2005					25
Cause of maximum:					26
Mid-summer watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				123	27
Date of minimum: 12/26/2005					28
Total KWH used for pumping for the year				502,951	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)	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
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	1
A	D	6.000	45,323	0	0	0	45,323	2
M	D	6.000	2,313	0	0	0	2,313	3
P	D	6.000	1,304	0	0	0	1,304	4
A	D	8.000	6,767	0	0	0	6,767	5
M	D	8.000	1,329	0	0	0	1,329	6
P	S	8.000	485	0	0	0	485	7
A	D	10.000	919	0	0	0	919	8
M	S	10.000	478	0	0	0	478	9
A	D	12.000	18,207	0	0	0	18,207	10
A	S	12.000	243	0	0	0	243	11
A	T	12.000	40	0	0	0	40	12
M	D	12.000	10,648	0	0	0	10,648	13
Total Within Municipality			88,991	0	0	0	88,991	
Total Utility			88,991	0	0	0	88,991	

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	0	0	0	93		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		661	0	0	0	661	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	642	24	11	0	655	0	1
1.000	25	1	0	0	26	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
4.000	5	0	0	0	5	0	6
6.000	1	1	0	0	2	0	7
10.000	1	0	0	0	1	0	8
Total:	690	26	11	0	705	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	610	33	1	1	0	10	655	1
1.000	4	19	1	0	0	2	26	2
1.250	0	0	0	0	0	2	2	3
1.500	0	1	3	2	0	1	7	4
2.000	0	5	1	1	0	0	7	5
4.000	0	0	2	1	0	2	5	6
6.000	0	0	1	0	0	1	2	7
10.000	0	0	0	0	1	0	1	8
Total:	614	58	9	5	1	18	705	

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	150	3	3		150	2
Total Fire Hydrants	150	3	3	0	150	
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:	150
Number of distribution system valves end of year:	316
Number of distribution valves operated during year:	77

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.

Account 926 - Decrease due to decrease in health insurance cost when switched to new health insurance plan.

Account 923 - Decrease due to higher expense in 2004 for outside service.

Account 650 - Decrease due to rapair of water tower during 2004.

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

If Adjustments for any account are nonzero, please explain.

Adjustments due to reclassify contributed Kimberly Clark plants as utility financed plants.

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

If Adjustments for any account are nonzero, please explain.

Adjustments due to reclassify contributed Kimberly Clark plants as utility financed plants.

Water Services (Page W-18)

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 end of 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.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

Due to time constraints on utility employees, the utility was not able to test at least half of the distribution valves.
