



3015 (02-02-05)

ANNUAL REPORT

OF

Name: VILLAGE OF MINONG WATER UTILITY

Principal Office: P.O. BOX 8
MINONG, WI 54859-0000

For the Year Ended: DECEMBER 31, 2006

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

SIGNATURE PAGE

I DARLENE DENNINGER of
(Person responsible for accounts)

VILLAGE OF MINONG WATER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/28/2007
(Date)

CLERK-TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF MINONG WATER UTILITY

Utility Address: P.O. BOX 8
MINONG, WI 54859-0000

When was utility organized? 12/31/1970

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DARLENE DENNINGER

Title: CLERK-TREASURER

Office Address:

P.O. BOX 8
MINONG, WI 54859

Telephone: (715) 466 - 2322

Fax Number: (715) 466 - 4752

E-mail Address: VILLAGEOFMINONG@CENTURYTEL.NET

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

Name: RANDALL J PACHAL

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: ANDERSON, HAGER & MOE S.C.

10425 STATE HWY 27 S
P.O. BOX 986
HAYWARD, WI 54843

Telephone: (715) 634 - 2653

Fax Number: (715) 634 - 2456

E-mail Address: RPACHAL@AHMCPA.COM

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

Name: MICHAEL BOBIN

Title: PRESIDENT

Office Address:

P.O. BOX 8
MINONG, WI 54859

Telephone: (715) 466 - 2322

Fax Number: (715) 466 - 4752

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: RANDALL J. PACHAL

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: ANDERSON, HAGER & MOE S.C.

10425 STATE HWY 27 S

P.O. BOX 986

HAYWARD, WI 54843

Telephone: (715) 634 - 2653

Fax Number: (715) 634 - 2456

E-mail Address: RPACHAL@AHMCPA.COM

Date of most recent audit report: 2/6/2007

Period covered by most recent audit: 1/1/06 THROUGH 12/31/06

Names and titles of utility management including manager or superintendent:

Name: WILLIAM HALLOCK

Title: DIRECTOR OF PUBLIC SERVICES-UTILITIES

Office Address:

P.O. BOX 8

MINONG, WI 54859

Telephone: (715) 466 - 2322

Fax Number: (715) 466 - 4752

E-mail Address:

Name: WILLIAM HALLOCK

Title: DIRECTOR OF PUBLIC SERVICES- UTILITIES

Office Address:

P.O. BOX 8

MINONG, WI 54859

Telephone: (715) 466 - 2322

Fax Number: (715) 466 - 4752

E-mail Address:

Name of utility commission/committee: VILLAGE OF MINONG-WATER UTILITY

Names of members of utility commission/committee:

MS KAREN BAKER

MR MICHEAL BOBIN, PRESIDENT

MR ANDREW PODRATZ

MR JAMES SMITH

MR HAROLD SUTHERLAND

MR LLOYD WALLACE

MR DAVID WILCOX

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance:

IDENTIFICATION AND OWNERSHIP

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:

Firm Name: ANDERSON, HAGER & MOE S.C.
10425 STATE HWY 27 S
P.O. BOX 986
HAYWARD, WI 54843

Contact Person: MR RANDALL J PACHAL

Title: CERTIFIED PUBLIC ACCOUNTANT

Telephone: (715) 634 - 2653 EXT

Fax Number: (715) 634 - 2456

E-mail Address: rpachal@ahmcpa.com

Contract/Agreement beginning-ending dates: 1/1/2006 12/31/2006

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

Audit services

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	98,712	96,310	1
Operating Expenses:			
Operation and Maintenance Expense (401)	96,459	78,505	2
Depreciation Expense (403)	14,004	9,379	3
Amortization Expense (404)	0	0	4
Taxes (408)	16,286	16,311	5
Total Operating Expenses	126,749	104,195	
Net Operating Income	(28,037)	(7,885)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(28,037)	(7,885)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	6,204	5,000	9
Miscellaneous Nonoperating Income (421)	0	690	10
Total Other Income	6,204	5,690	
Total Income	(21,833)	(2,195)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(7,754)	(7,754)	11
Other Income Deductions (426)	9,624	12,423	12
Total Miscellaneous Income Deductions	1,870	4,669	
Income Before Interest Charges	(23,703)	(6,864)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	0	0	
Net Income	(23,703)	(6,864)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	522,393	529,257	19
Balance Transferred from Income (433)	(23,703)	(6,864)	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	498,690	522,393	

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	98,712		98,712	1
Total (Acct. 400):	98,712	0	98,712	
Operation and Maintenance Expense (401):				
Derived	96,459		96,459	2
Total (Acct. 401):	96,459	0	96,459	
Depreciation Expense (403):				
Derived	14,004		14,004	3
Total (Acct. 403):	14,004	0	14,004	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	16,286		16,286	5
Total (Acct. 408):	16,286	0	16,286	
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:	(28,037)	0	(28,037)	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST & DIVIDEND INCOME	6,204	0	6,204	10
Total (Acct. 419):	6,204	0	6,204	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NONE	0	0	0 12
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	6,204	0	6,204

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(7,754)	[REDACTED]	(7,754) 13
NONE	0	0	0 14
Total (Acct. 425):	(7,754)	0	(7,754)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	9,624	9,624 15
NONE	0	0	0 16
Total (Acct. 426):	0	9,624	9,624
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(7,754)	9,624	1,870

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	[REDACTED]	0 17
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 18
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	[REDACTED]	0 21
Total (Acct. 431):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	0	0	0
NET INCOME:	(14,079)	(9,624)	(23,703)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	92,903	429,490	522,393 23
Total (Acct. 216):	92,903	429,490	522,393
Balance Transferred from Income (433):			
Derived	(14,079)	(9,624)	(23,703) 24
Total (Acct. 433):	(14,079)	(9,624)	(23,703)
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	78,824	419,866	498,690

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 and 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	98,712	0	0	0	98,712	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	98,712	0	0	0	98,712	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	1,131,537	1,129,051	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	350,904	327,377	2
Net Utility Plant	780,633	801,674	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	107,590	113,176	6
Special Funds (125)	18,715	17,521	7
Total Other Property and Investments	126,305	130,697	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	5,217	19	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	27,683	41,524	10
Customer Accounts Receivable (142)	15,982	15,299	11
Other Accounts Receivable (143)	137	188	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	1,740	1,310	14
Materials and Supplies (150)	12,231	9,581	15
Prepayments (165)	388	406	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	63,378	68,327	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	970,316	1,000,698	

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)	322,977	322,977	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	498,690	522,393	23
Total Proprietary Capital	821,667	845,370	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	2,559	1,035	28
Payables to Municipality (233)	1,164	1,219	29
Customer Deposits (235)	0		30
Taxes Accrued (236)	13,107	13,501	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0		33
Total Current and Accrued Liabilities	16,830	15,755	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0		35
Other Deferred Credits (253)	131,819	139,573	36
Total Deferred Credits	131,819	139,573	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0		37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	970,316	1,000,698	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	1,129,051	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (100.1)	510,092	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	621,445	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)					8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	1,131,537	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)	149,325	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	201,579	0	0	0	12
Total Accumulated Provision	350,904	0	0	0	
Net Utility Plant	780,633	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)	135,422				135,422	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	14,004				14,004	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	899				899	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	14,903	0	0	0	14,903	16
Debits during year						17
Book cost of plant retired	1,000				1,000	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	1,000	0	0	0	1,000	25
Balance end of year (110.1)	149,325	0	0	0	149,325	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)	191,955				191,955	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	9,624				9,624	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	9,624	0	0	0	9,624	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)	201,579	0	0	0	201,579	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 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	12,231	9,581 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>12,231</u>	<u>9,581</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)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</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	322,977	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>322,977</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)
------------------------------------------------------------	------------------------------	------------------------------------	------------------------------	---------------------------------------------

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	13,501	1
Accruals:		
Charged water department expense	16,109	2
Charged electric department expense		3
Charged sewer department expense	176	4
Other (explain):		
NONE		5
Total Accruals and other credits	16,285	
Taxes paid during year:		
County, state and local taxes	13,501	6
Social Security taxes	3,178	7
PSC Remainder Assessment		8
Other (explain):		
NONE		9
Total payments and other debits	16,679	
Balance end of year	13,107	

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)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	0	0	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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
WATER EXTENSION FUND	107,590	2
Total (Acct. 124):	107,590	
Special Funds (125):		
REPLACEMENT RESERVE ACCOUNT	18,715	3
Total (Acct. 125):	18,715	
Notes Receivable (141):		
VILLAGE	27,683	4
Total (Acct. 141):	27,683	
Customer Accounts Receivable (142):		
Water	15,982	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	15,982	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS	137	11
Total (Acct. 143):	137	
Receivables from Municipality (145):		
SEWER UTILITY- \$1,740	1,740	12
Total (Acct. 145):	1,740	
Prepayments (165):		
INSURANCE	388	13
Total (Acct. 165):	388	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
VILLAGE OF MINONG	1,164	16
Total (Acct. 233):	1,164	
Other Deferred Credits (253):		
Regulatory Liability	131,819	17
NONE		18
Total (Acct. 253):	131,819	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (100.1)	508,849	0	0	0	508,849	1
Materials and Supplies	10,906	0	0	0	10,906	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	142,373	0	0	0	142,373	4
Customer Advances for Construction					0	5
Regulatory Liability	135,696	0	0	0	135,696	6
NONE					0	7
Average Net Rate Base	241,686	0	0	0	241,686	
Net Operating Income	(28,037)	0	0	0	(28,037)	8
Net Operating Income as a percent of						
Average Net Rate Base	-11.60%	N/A	N/A	N/A	-11.60%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	3	1
Electric	0	2
Gas	0	3
Sewer	0	4

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	139,573	0	0	0	139,573	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	7,754	0	0	0	7,754	3
Other (specify):						
NONE					0	4
Balance End of Year	131,819	0	0	0	131,819	

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	96,972	93,867	1
Total Sales of Water	96,972	93,867	
Other Operating Revenues			
Forfeited Discounts (470)	487	415	2
Other Water Revenues (474)	1,253	2,028	3
Total Other Operating Revenues	1,740	2,443	
Total Operating Revenues	98,712	96,310	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	47,194	41,433	4
General Operating Expenses (680-690)	49,265	37,072	5
Total Operation and Maintenance Expenses	96,459	78,505	
Other Operating Expenses			
Depreciation Expense (403)	14,004	9,379	6
Amortization Expense (404)		0	7
Taxes (408)	16,286	16,311	8
Total Other Operating Expenses	30,290	25,690	
Total Operating Expenses	126,749	104,195	
NET OPERATING INCOME	(28,037)	(7,885)	

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	20	36	1
Commercial	4	16	29	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	5	36	65	
Metered Sales to General Customers (461)				
Residential	222	10,160	37,760	4
Commercial	73	7,870	21,926	5
Industrial	1	998	1,660	6
Total Metered Sales to General Customers (461)	296	19,028	61,346	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		33,838	8
Other Sales to Public Authorities (464)	7	259	1,723	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	309	19,323	96,972	

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)	33,838	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	33,838	
Forfeited Discounts (470):		
Customer late payment charges	487	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	487	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	570	7
Other (specify):		
WATER REPAIRS- \$430, WATER USAGE- \$173, RECONNECT- \$76, NSF CHARGES- \$4	683	8
Total Other Water Revenues (474)	1,253	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	20,100	18,493	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	5,599	6,018	3
Chemicals (630)	1,821	774	4
Supplies and Expenses (640)	15,469	13,731	5
Repairs of Water Plant (650)	3,133	1,632	6
Transportation Expenses (660)	1,072	785	7
Total Plant Operation and Maintenance Expenses	47,194	41,433	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	22,194	19,738	8
Office Supplies and Expenses (681)	1,261	917	9
Outside Services Employed (682)	14,469	5,543	10
Insurance Expense (684)	1,182	1,202	11
Employees Pensions and Benefits (686)	9,417	8,460	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	742	1,204	14
Uncollectible Accounts (690)	0	8	15
Total General Operating Expenses	49,265	37,072	
Total Operation and Maintenance Expenses	96,459	78,505	

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		13,107	13,501	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		176	178	2
Net property tax equivalent		12,931	13,323	
Social Security		3,178	2,904	3
PSC Remainder Assessment		177	84	4
Other (specify): NONE			0	5
Total tax expense		16,286	16,311	

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			Washburn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.185100				3
County tax rate	mills		4.210489				4
Local tax rate	mills		5.823065				5
School tax rate	mills		5.931643				6
Voc. school tax rate	mills		1.031330				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		17.181627				10
Less: state credit	mills		0.873000				11
Net tax rate	mills		16.308627				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.823065				14
Combined School Tax Rate	mills		6.962973				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		12.786038				17
Total Tax Rate	mills		17.181627				18
Ratio of Local and School Tax to Total	dec.		0.744169				19
Total tax net of state credit	mills		16.308627				20
Net Local and School Tax Rate	mills		12.136378				21
Utility Plant, Jan. 1	\$	1,129,051	1,129,051				22
Materials & Supplies	\$	9,581	9,581				23
Subtotal	\$	1,138,632	1,138,632				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,138,632	1,138,632				26
Assessment Ratio	dec.		0.948733				27
Assessed Value	\$	1,080,258	1,080,258				28
Net Local & School Rate	mills		12.136378				29
Tax Equiv. Computed for Current Year	\$	13,110	13,110				30
Tax Equivalent per 1994 PSC Report	\$	22,203					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	13,107					32 33
Tax equiv. for current year (see note 6)	\$	13,107					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	500		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	500	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)	66,044		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	66,044	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	26,395		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	82,335		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,298		20
Total Pumping Plant	113,028	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	12,056		23
Total Water Treatment Plant	12,056	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			500	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	500	
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)			66,044	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	66,044	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			26,395	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			82,335	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,298	20
Total Pumping Plant	0	0	113,028	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			12,056	23
Total Water Treatment Plant	0	0	12,056	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	6,566		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	35,389		26
Transmission and Distribution Mains (343)	176,243		27
Fire Mains (344)	0		28
Services (345)	28,144		29
Meters (346)	30,611	5,130	30
Hydrants (348)	16,317		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	293,270	5,130	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	9,445		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	6,000		37
Other General Equipment (379)	5,619		38
Other Tangible Property (390)	1,644		39
Total General Plant	22,708	0	
Total utility plant in service directly assignable	507,606	5,130	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	507,606	5,130	

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)			6,566 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			35,389 26
Transmission and Distribution Mains (343)			176,243 27
Fire Mains (344)			0 28
Services (345)			28,144 29
Meters (346)	1,000		34,741 30
Hydrants (348)			16,317 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	1,000	0	297,400
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			9,445 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			6,000 37
Other General Equipment (379)			5,619 38
Other Tangible Property (390)		(1,644)	0 39
Total General Plant	0	(1,644)	21,064
Total utility plant in service directly assignable	1,000	(1,644)	510,092
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	1,000	(1,644)	510,092

**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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	502,928		27
Fire Mains (344)	0		28
Services (345)	68,441		29
Meters (346)	0		30
Hydrants (348)	50,076		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	621,445	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
Total General Plant	0	0	
Total utility plant in service directly assignable	621,445	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	621,445	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)			502,928 27
Fire Mains (344)			0 28
Services (345)			68,441 29
Meters (346)			0 30
Hydrants (348)			50,076 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	621,445
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	621,445
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	621,445

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			3,630	3,630	1
February			3,330	3,330	2
March			3,999	3,999	3
April			3,623	3,623	4
May			2,977	2,977	5
June			3,261	3,261	6
July			4,408	4,408	7
August			3,499	3,499	8
September			2,340	2,340	9
October			1,832	1,832	10
November			1,794	1,794	11
December			1,692	1,692	12
Total annual pumpage	0	0	36,385	36,385	
Less: Water sold				19,323	13
Volume pumped but not sold				17,062	14
Volume sold as a percent of volume pumped				53%	15
Volume used for water production, water quality and system maintenance				262	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				262	19
Volume pumped but unaccounted for				16,800	20
Percent of water lost				46%	21
If more than 25%, indicate causes: NUMBER OF LEAKS IN SYSTEM					22
If more than 25%, state what action has been taken to reduce water loss: CHANGE METERS & REPAIRS					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				191	24
Date of maximum: 8/16/2006					25
Cause of maximum: FIRE TRAINING & WATER HAULERS					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				38	27
Date of minimum: 9/27/2006					28
Total KWH used for pumping for the year				47,131	29
If water is purchased: Vendor Name: NONE					30
Point of Delivery: NONE					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)	
#2	LAYNE NW	100	20	640,800	Yes	1
#1	LAYNE NW	99	20	576,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2		1
Location	629 INDUSTRIAL DR.	720 W. KOKOH ST.		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE NW	LAYNE NW		5
Year Installed	1971	1989		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	425	455		8
Pump Motor or Standby Engine Mfr	GE	EMERSON		10
Year Installed	1971	1989		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	30	30		13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	BROWN-MPLS		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1971		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	216		6
Total capacity in gallons (actual)	165,000		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.)	1.1880		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)	
A	D	3.000	987	0	0	0	987	1
A	D	6.000	36,847	0	0	0	36,847	2
P	D	6.000	3,740	0	0	0	3,740	3
A	D	8.000	440	0	0	0	440	4
M	D	8.000	18	0	0	0	18	5
P	D	8.000	100	0	0	0	100	6
P	D	10.000	11,786	0	0	0	11,786	7
Total Within Municipality			53,918	0	0	0	53,918	
Total Utility			53,918	0	0	0	53,918	

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)	
L	0.750	286	0	0	(1)	285	37	1
M	1.000	56	0	0	0	56	15	2
M	1.250	3	0	0	0	3	0	3
M	1.500	2	0	0	0	2	0	4
M	2.000	19	0	0	1	20	1	5
M	4.000	1	0	0	0	1	1	6
Total Utility		367	0	0	0	367	54	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	323	42	12	0	353	41	1
1.000	16	2	0	0	18	0	2
1.250	1	0	0	0	1	0	3
1.500	9	0	0	0	9	0	4
2.000	17	3	1	0	19	1	5
Total:	366	47	13	0	400	42	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	222	39	0	2	0	90	353	1
1.000	0	13	0	2	0	3	18	2
1.250	0	1	0	0	0	0	1	3
1.500	0	8	0	0	0	1	9	4
2.000	0	12	1	3	0	3	19	5
Total:	222	73	1	7	0	97	400	

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	93				93	2
Total Fire Hydrants	93	0	0	0	93	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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

Number of hydrants operated during year:	93
Number of distribution system valves end of year:	142
Number of distribution valves operated during year:	80

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

Outside Services Employed (682) increased from \$5,543 in 2005 to \$14,469 in 2006 due to an increase in Accounting & Legal Fees from \$5,543 to \$6,685; an increase of \$1,142 and other outside services employed in 2006. The other outside services employed include \$1,200 for a survey of the water system for leaks, \$4,940 for a study and report on the Walnut Street Project, and \$1,644 for an overall facility study.

Property Tax Equivalent (Water) - Part 2 (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

The Village of Minong Utility NO. 3760 has authorized the lower of line 1 or 32 from the Public Service Commission Report as allowed under 68.0811 (2), Stats.

This authorization with the required signatures by the President and Clerk-Treasurer will be mailed to the PSC.

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

If Adjustments for any account are nonzero, please explain.

Other Tangible Property (390) reports an adjustment of (\$1,644) because it was determined after discussion with the President Clerk-Treasurer that the payment to MSA for \$1,644 previously shown as Other Tangible Property (390) was for an overall facility study and it should be expensed, thus it was removed from the Water Utility Plant in Service.

Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes, all meters are scheduled to be tested every two years.
