



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: WHITING MUNICIPAL WATER & SEWER UTILITY

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

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For the Year Ended: DECEMBER 31, 2008

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

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

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

## GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.

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## SIGNATURE PAGE

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I DEBI LUTZ of  
(Person responsible for accounts)

WHITING MUNICIPAL WATER & SEWER UTILITY, certify that I  
(Utility Name)

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/29/2009  
(Date)

VILLAGE CLERK - TREASURER  
(Title)

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## SIGNATURE PAGE

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### 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, 2008 and 2007, 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, 2008 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.

Virchow Krause & Company, LLP

Madison, Wisconsin  
March 29, 2009

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** WHITING MUNICIPAL WATER & SEWER UTILITY

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

**When was utility organized?** 1/1/1965

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

**Name:** DEBI A LUTZ

**Title:** VILLAGE CLERK-TREASURER

**Office Address:**

3600 WATER STREET  
STEVENS POINT, WI 54481-5866

**Telephone:** (715) 341 - 2742

**Fax Number:** (715) 341 - 6848

**Email Address:** whitingwi@charterinternet.com

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

**Name:** BETHANY RYERS

**Title:** SENIOR ACCOUNTANT

**Office Address:** VIRCHOW KRAUSE AND COMPANY, LLP

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

**Telephone:** (608) 240 - 2382

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

**Email Address:** bryers@virchowkrause.com

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

**Name:** JERRY WALTERS

**Title:** CHAIRMAN

**Office Address:**

3600 WATER STREET  
STEVENS POINT, WI 54481-5866

**Telephone:**

**Fax Number:**

**Email Address:**

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

YES

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

**Name:**

**Title:**

**Office Address:** VIRCHOW KRAUSE AND COMPANY, LLP

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

**Telephone:** (608) 240 - 2382

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

**Email Address:** bryers@virchowkrause.com

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 12/31/2008

**Period covered by most recent audit:** 1/1/2008 - 12/31/2008

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

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**Name:** MR JEFF SCHLEGEL

**Title:** DIRECTOR OF PUBLIC WORKS AND UTILITIES

**Office Address:**

3600 WATER STREET  
STEVENS POINT, WI 54481-5866

**Telephone:** (715) 341 - 2742

**Fax Number:** (715) 341 - 6848

**Email Address:** None

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

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

- CHRIS BRINDLEY, MEMBER
- MS CHERYL COULTHURST, MEMBER
- MR KIM HOPPENRATH, MEMBER
- MR WILL LEHNER, MEMBER
- MR JOHN WACHOWIAK, MEMBER
- AL WALKUSH, MEMBER
- MR JERRY WALTERS, MEMBER

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**Is sewer service rendered by the utility?** YES

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

**Date of Ordinance:**

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

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

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**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

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

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

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	448,582	409,712	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	251,265	231,394	2
Depreciation Expense (403)	121,200	95,684	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	48,792	49,137	5
<b>Total Operating Expenses</b>	<b>421,257</b>	<b>376,215</b>	
<b>Net Operating Income</b>	<b>27,325</b>	<b>33,497</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>27,325</b>	<b>33,497</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	72,173	59,532	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	130,881	65,300	10
Miscellaneous Nonoperating Income (421)	0	14,599	11
<b>Total Other Income</b>	<b>203,054</b>	<b>139,431</b>	
<b>Total Income</b>	<b>230,379</b>	<b>172,928</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(15,097)	(15,097)	12
Other Income Deductions (426)	29,882	29,739	13
<b>Total Miscellaneous Income Deductions</b>	<b>14,785</b>	<b>14,642</b>	
<b>Income Before Interest Charges</b>	<b>215,594</b>	<b>158,286</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	230,728	42,080	14
Amortization of Debt Discount and Expense (428)	42,321	7,156	15
Amortization of Premium on Debt--Cr. (429)	25,581	3,366	16
Interest on Debt to Municipality (430)	25,721	39,472	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	86,041	0	19
<b>Total Interest Charges</b>	<b>187,148</b>	<b>85,342</b>	
<b>Net Income</b>	<b>28,446</b>	<b>72,944</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,270,308	2,197,364	20
Balance Transferred from Income (433)	28,446	72,944	21
Miscellaneous Credits to Surplus (434)	0	1,114,066	22
Miscellaneous Debits to Surplus--Debit (435)	11,453	1,114,066	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,287,301</b>	<b>2,270,308</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	448,582	0	448,582	1
<b>Total (Acct. 400):</b>	<b>448,582</b>	<b>0</b>	<b>448,582</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	251,265	0	251,265	2
<b>Total (Acct. 401-402):</b>	<b>251,265</b>	<b>0</b>	<b>251,265</b>	
<b>Depreciation Expense (403):</b>				
Derived	121,200	0	121,200	3
<b>Total (Acct. 403):</b>	<b>121,200</b>	<b>0</b>	<b>121,200</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	48,792	0	48,792	5
<b>Total (Acct. 408):</b>	<b>48,792</b>	<b>0</b>	<b>48,792</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>27,325</b>	<b>0</b>	<b>27,325</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NON-REGULATED SEWER UTILITY OPERATING INCOME	72,173		72,173	9
<b>Total (Acct. 417):</b>	<b>72,173</b>	<b>0</b>	<b>72,173</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INVESTMENT INCOME	130,881		130,881	11
<b>Total (Acct. 419):</b>	<b>130,881</b>	<b>0</b>	<b>130,881</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	12
NONE			0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL OTHER INCOME:</b>	<b>203,054</b>	<b>0</b>	<b>203,054</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(15,097)	0	(15,097)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(15,097)</b>	<b>0</b>	<b>(15,097)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	29,882	29,882	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>29,882</b>	<b>29,882</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(15,097)</b>	<b>29,882</b>	<b>14,785</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	230,728	0	230,728	18
<b>Total (Acct. 427):</b>	<b>230,728</b>	<b>0</b>	<b>230,728</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	42,321		42,321	19
<b>Total (Acct. 428):</b>	<b>42,321</b>	<b>0</b>	<b>42,321</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
AMORTIZATION OF DEBT PREMIUM	25,581		25,581	20
<b>Total (Acct. 429):</b>	<b>25,581</b>	<b>0</b>	<b>25,581</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	25,721	0	25,721	21
<b>Total (Acct. 430):</b>	<b>25,721</b>	<b>0</b>	<b>25,721</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
WASTEWATER TREATMENT PLANT MODIFICATIONS	86,041		86,041	23
<b>Total (Acct. 432):</b>	<b>86,041</b>	<b>0</b>	<b>86,041</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>187,148</b>	<b>0</b>	<b>187,148</b>	
<b>NET INCOME:</b>	<b>58,328</b>	<b>(29,882)</b>	<b>28,446</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	1,524,958	745,350	2,270,308	24
<b>Total (Acct. 216):</b>	<b>1,524,958</b>	<b>745,350</b>	<b>2,270,308</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	58,328	(29,882)	28,446	25
<b>Total (Acct. 433):</b>	<b>58,328</b>	<b>(29,882)</b>	<b>28,446</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
ADJUSTMENT FROM PRIOR YEAR TO RECLASS A PAYMENT MAC	11,453		11,453	27
<b>Total (Acct. 435)--Debit:</b>	<b>11,453</b>	<b>0</b>	<b>11,453</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,571,833</b>	<b>715,468</b>	<b>2,287,301</b>	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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### Details of Income Statement Accounts (Page F-02)

**If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$5,000, please explain fully.**

Prior period adjustment made after the PSC report was filed to reclassify a payment made from the Village for delinquent customer accounts.

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

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

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	448,582	0	0	0	<b>448,582</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>448,582</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>448,582</b>	

## DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	64,179	0	64,179	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	65,910	0	65,910	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>130,089</b>	<b>0</b>	<b>130,089</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

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

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	3,449,034	3,433,763	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,631,733	1,482,527	2
<b>Net Utility Plant</b>	<b>1,817,301</b>	<b>1,951,236</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	6,949,961	3,487,481	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,975,844	1,938,467	4
<b>Net Nonutility Property</b>	<b>4,974,117</b>	<b>1,549,014</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	3,334,631	4,977,597	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
<b>Total Other Property and Investments</b>	<b>8,308,748</b>	<b>6,526,611</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	108,553	29,308	10
Special Deposits (134)	0		11
Working Funds (135)	295,642	312,183	12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	110,910	98,838	15
Other Accounts Receivable (143)	49,731	48,454	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	103,546	125,381	18
Plant Materials and Operating Supplies (154)	16,522	16,961	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>684,904</b>	<b>631,125</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	57,947	81,867	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	6,000	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
<b>Total Deferred Debits</b>	<b>63,947</b>	<b>81,867</b>	
<b>Total Assets and Other Debits</b>	<b>10,874,900</b>	<b>9,190,839</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	651,306	651,306	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	2,287,301	2,270,308	35
<b>Total Proprietary Capital</b>	<b>2,938,607</b>	<b>2,921,614</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	5,975,000	4,975,000	36
Advances from Municipality (223)	596,027	720,338	37
Other Long-Term Debt (224)	0	0	38
<b>Total Long-Term Debt</b>	<b>6,571,027</b>	<b>5,695,338</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	959,694	154,434	40
Payables to Municipality (233)	39,949	39,949	41
Customer Deposits (235)			42
Taxes Accrued (236)	19,532	19,534	43
Interest Accrued (237)	83,942	68,283	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	3,871	3,011	46
<b>Total Current and Accrued Liabilities</b>	<b>1,106,988</b>	<b>285,211</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	31,829	47,130	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	226,449	241,546	49
<b>Total Deferred Credits</b>	<b>258,278</b>	<b>288,676</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>10,874,900</b>	<b>9,190,839</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	3,433,763	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,279,448	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,169,586	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
<b>Total Utility Plant</b>	<b>3,449,034</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,177,615	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	454,118	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>1,631,733</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>1,817,301</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT  
ON UTILITY PLANT FINANCED BY UTILITY OPERATION  
OR BY THE MUNICIPALITY (ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	1,058,291				<b>1,058,291</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	121,200				<b>121,200</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	1,804				<b>1,804</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>123,004</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>123,004</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	3,680				<b>3,680</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>3,680</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,680</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,177,615</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,177,615</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

## ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.2)</b>	424,236				<b>424,236</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	29,882				<b>29,882</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>29,882</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,882</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				<b>0</b>	18
Cost of removal					<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Balance end of year (111.2)</b>	<b>454,118</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>454,118</b>	26
<b>Footnotes</b>						27

**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	3,187,901	103,778	65,109	<b>3,226,570</b>	<b>1</b>
CONSTRUCTION WORK IN PROGRESS	299,580	3,423,811		<b>3,723,391</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>3,487,481</b>	<b>3,527,589</b>	<b>65,109</b>	<b>6,949,961</b>	
Less accum. prov. depr. & amort. (122)	1,938,467	102,486	65,109	<b>1,975,844</b>	<b>3</b>
 <b>Net Nonutility Property</b>	 <b>1,549,014</b>	 <b>3,425,103</b>	 <b>0</b>	 <b>4,974,117</b>	

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

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

## MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
<b>Total Electric Utility</b>					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	16,522	16,961
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
<b>Total Materials and Supplies</b>	16,522	16,961

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2005 GO DEBT	1,133	428	5,977	1
2007 BANS ISSUANCE COSTS	35,821	428	38,936	2
PRIOR YEARS DEBT ISSUANCE COSTS	5,367	428	13,034	3
<b>Total</b>			<b>57,947</b>	
<b>Unamortized premium on debt (251)</b>				
2007 BANS PREMIUM	22,853	429	24,547	4
2008 BANS PREMIUM	2,998	429	7,282	5
<b>Total</b>			<b>31,829</b>	

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

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

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

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2007 SEWER BAN'S	11/06/2007	10/01/2010	4.34%	4,975,000	1
2008 SEWER BANS	06/01/2008	10/01/2009	3.99%	1,000,000	2
<b>Total Bonds (Account 221):</b>				<b>5,975,000</b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
STATE TRUST FUND LOAN	09/03/2004	03/15/2009	2.96%	55,911	1
GO REFUNDING BONDS	03/01/1999	03/01/2019	3.90%	485,250	2
STATE TRUST FUND LOAN	05/03/2005	03/15/2010	3.50%	36,022	3
STATE TRUST FUND LOAN	07/30/2004	03/15/2009	2.96%	18,844	4
<b>Total for Account 223</b>				<b>596,027</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		5
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		6
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	19,534	1
<b>Accruals:</b>		
Charged water department expense	48,792	2
Charged electric department expense		3
Charged sewer department expense	548	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>49,340</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	43,700	6
Social Security taxes	5,295	7
PSC Remainder Assessment	347	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>49,342</b>	
<b>Balance end of year</b>	<b>19,532</b>	

## INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
2008 SEWER BANS		23,333	13,333	<b>10,000</b>	1
2007 SEWER BAN'S	45,086	207,395	198,378	<b>54,103</b>	2
<b>Subtotal</b>	<b>45,086</b>	<b>230,728</b>	<b>211,711</b>	<b>64,103</b>	
<b>Advances from Municipality (223)</b>					
STATE TRUST FUND LOAN 1	976	751	1,233	<b>494</b>	3
STATE TRUST FUND LOAN 2	2,624	2,019	3,315	<b>1,328</b>	4
STATE TRUST FUND LOAN 3	1,476	1,386	1,864	<b>998</b>	5
GO REFUNDING BONDS	18,121	21,565	22,667	<b>17,019</b>	6
<b>Subtotal</b>	<b>23,197</b>	<b>25,721</b>	<b>29,079</b>	<b>19,839</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			<b>0</b>	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			<b>0</b>	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>68,283</b>	<b>256,449</b>	<b>240,790</b>	<b>83,942</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
REDEMPTION FUND INVESTMENTS	20,439	3
CONSTRUCTION FUND INVESTMENTS	3,250,420	4
REPLACEMENT FUND INVESTMENTS	63,772	5
<b>Total (Acct. 125):</b>	<b>3,334,631</b>	
<b>Depreciation Fund (126):</b>		
NONE		6
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		7
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		8
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		9
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	110,910	10
Electric		11
Sewer (Regulated)		12
<b>Other (specify):</b>		
NONE		13
<b>Total (Acct. 142):</b>	<b>110,910</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	32,184	14
Merchandising, jobbing and contract work		15
<b>Other (specify):</b>		
ACCRUED INTEREST RECEIVABLE	17,547	16
<b>Total (Acct. 143):</b>	<b>49,731</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM MUNICIPALITY FOR PFP, TAX ROLL, MISC ITEMS	103,546	17
<b>Total (Acct. 145):</b>	<b>103,546</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
ENVIRONMENTAL SITE ASSESSMENT FOR POTENTIAL PURCHASE OF LAND	6,000	20
<b>Total (Acct. 183):</b>	<b>6,000</b>	
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		23
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO TIF	39,949	24
<b>Total (Acct. 233):</b>	<b>39,949</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	226,449	25
NONE		26
<b>Total (Acct. 253):</b>	<b>226,449</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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### Detail of Other Balance Sheet Accounts (Page F-22)

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.

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## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	2,271,812	0	0	0	2,271,812	1
Materials and Supplies	16,741	0	0	0	16,741	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,117,953	0	0	0	1,117,953	4
Customer Advances for Construction					0	5
Regulatory Liability	233,997	0	0	0	233,997	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>936,603</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>936,603</b>	
Net Operating Income	27,325	0	0	0	27,325	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.92%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.92%</b>	

**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	241,546	0	0	0	241,546	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	15,097	0	0	0	15,097	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>226,449</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>226,449</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

The sewer utility is in the process of completing modifications to the wastewater treatment plant. In order to finance this project Whiting Utilities issued 2007 and 2008 BANS.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	387,685	349,705	1
<b>Total Sales of Water</b>	<b>387,685</b>	<b>349,705</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	1,932	1,622	2
Rents from Water Property (472 )	57,880	57,301	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	1,085	1,084	5
<b>Total Other Operating Revenues</b>	<b>60,897</b>	<b>60,007</b>	
<b>Total Operating Revenues</b>	<b>448,582</b>	<b>409,712</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	38,426	34,916	6
Pumping Expenses (620-625)	56,364	46,315	7
Water Treatment Expenses (630-635)	40,688	30,207	8
Transmission and Distribution Expenses (640-655)	35,088	36,145	9
Customer Accounts Expenses (901-906)	10,993	8,812	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	69,706	74,999	12
<b>Total Operation and Maintenance Expenses</b>	<b>251,265</b>	<b>231,394</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	121,200	95,684	13
Amortization Expense (404-407)		0	14
Taxes (408 )	48,792	49,137	15
<b>Total Other Operating Expenses</b>	<b>169,992</b>	<b>144,821</b>	
<b>Total Operating Expenses</b>	<b>421,257</b>	<b>376,215</b>	
<b>NET OPERATING INCOME</b>	<b>27,325</b>	<b>33,497</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	613	32,641	96,127	5
Commercial (461.2 )	60	8,351	19,170	6
Industrial (461.3 )	7	457,639	185,856	7
Public Authority (461.4 )	5	1,623	686	8
<b>Total Metered Sales to General Customers (461)</b>	<b>685</b>	<b>500,254</b>	<b>301,839</b>	
Private Fire Protection Service (462 )	1		280	9
Public Fire Protection Service (463 )	1		85,566	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>687</b>	<b>500,254</b>	<b>387,685</b>	

### 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)	1
NONE				
<b>Total</b>		<b>0</b>	<b>0</b>	

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	85,566	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>85,566</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	1,932	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>1,932</b>	
<b>Rents from Water Property (472):</b>		
RENTAL OF TOWER	57,880	7
<b>Total Rents from Water Property (472)</b>	<b>57,880</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
NONE		9
Return on net investment in meters charged to sewer department	1,085	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>1,085</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	18,195	16,908	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	20,231	18,008	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>38,426</b>	<b>34,916</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	49,505	42,656	7
Operation Supplies and Expenses (623)	3,929	3,484	8
Maintenance of Pumping Plant (625)	2,930	175	9
<b>Total Pumping Expenses</b>	<b>56,364</b>	<b>46,315</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	9,275	5,624	10
Chemicals (631)	6,833	4,845	11
Operation Supplies and Expenses (632)	24,580	19,738	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>40,688</b>	<b>30,207</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	18,345	17,544	14
Operation Supplies and Expenses (641)	11,397	11,004	15
Maintenance of Distribution Reservoirs and Standpipes (650)	615	2,722	16
Maintenance of Mains (651)	2,613	897	17
Maintenance of Services (652)	306	1,658	18
Maintenance of Meters (653)	861	465	19
Maintenance of Hydrants (654)	951	1,855	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>35,088</b>	<b>36,145</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	802	713	22
Accounting and Collecting Labor (902)	10,191	8,024	23
Supplies and Expenses (903)		75	24
Uncollectible Accounts (904)		0	25

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)			26
<b>Total Customer Accounts Expenses</b>	<b>10,993</b>	<b>8,812</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	3,250	7,002	28
Office Supplies and Expenses (921)	4,528	4,229	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	18,858	11,695	31
Property Insurance (924)	9,349	10,392	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	23,844	22,095	34
Regulatory Commission Expenses (928)	1,453	12,080	35
Miscellaneous General Expenses (930)	3,791	3,295	36
Transportation Expenses (933)	4,633	4,211	37
Maintenance of General Plant (935)		0	38
<b>Total Administrative and General Expenses</b>	<b>69,706</b>	<b>74,999</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>251,265</b>	<b>231,394</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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### 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 928 - Prior year included costs related to the water rate study.

Account 923 - Increase due to additional bookkeeping assistance.

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### 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		548	473	2
<b>Net property tax equivalent</b>		<b>43,150</b>	<b>43,225</b>	
Social Security		5,295	5,469	3
PSC Remainder Assessment		347	443	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>48,792</b>	<b>49,137</b>	

## PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Portage				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.167217				3
County tax rate	mills		4.737489				4
Local tax rate	mills		2.967257				5
School tax rate	mills		8.462340				6
Voc. school tax rate	mills		1.456640				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>17.790943</b>				<b>10</b>
Less: state credit	mills		1.437585				11
<b>Net tax rate</b>	mills		<b>16.353358</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>2.967257</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.918980</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>12.886237</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>17.790943</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.724314</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>16.353358</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>11.844973</b>				<b>21</b>
Utility Plant, Jan. 1	\$	3,433,763	3,433,763				22
Materials & Supplies	\$	16,961	16,961				23
<b>Subtotal</b>	\$	<b>3,450,724</b>	<b>3,450,724</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>3,450,724</b>	<b>3,450,724</b>				<b>26</b>
Assessment Ratio	dec.		1.037828				27
<b>Assessed Value</b>	\$	<b>3,581,258</b>	<b>3,581,258</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>11.844973</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>42,420</b>	<b>42,420</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	43,698					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>43,698</b>					<b>34</b>
Footnotes							35

## 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 accounts 391.1 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	227,360				227,360	8
Supply Mains (316)	16,780				16,780	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>244,140</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>244,140</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	336,708				336,708	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	183,584				183,584	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	2,810				2,810	16
<b>Total Pumping Plant</b>	<b>523,102</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>523,102</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	29,818				29,818	18
Sand or Other Media Filtration Equipment (332)	473,686				473,686	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>503,504</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>503,504</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	1,388				1,388	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	68,760				68,760	24
Transmission and Distribution Mains (343)	525,935				525,935	25
Services (345)	0				0	26
Meters (346)	63,448	3,783	1,680		65,551	27
Hydrants (348)	150,782	15,168	2,000		163,950	28

## 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 accounts 391.1 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>810,313</b>	<b>18,951</b>	<b>3,680</b>	<b>0</b>	<b>825,584</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	200				200	30
Structures and Improvements (390)	52,387				52,387	31
Office Furniture and Equipment (391)	2,591				2,591	32
Computer Equipment (391.1)	14,755				14,755	33
Transportation Equipment (392)	26,761				26,761	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	24,389				24,389	36
Laboratory Equipment (395)	3,106				3,106	37
Power Operated Equipment (396)	7,632				7,632	38
Communication Equipment (397)	261				261	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	51,036				51,036	41
<b>Total General Plant</b>	<b>183,118</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>183,118</b>	
<b>Total utility plant in service directly assignable</b>	<b>2,264,177</b>	<b>18,951</b>	<b>3,680</b>	<b>0</b>	<b>2,279,448</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>2,264,177</b>	<b>18,951</b>	<b>3,680</b>	<b>0</b>	<b>2,279,448</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	156,804				156,804	18
Sand or Other Media Filtration Equipment (332)	446,288				446,288	19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)					0	21
<b>Total Water Treatment Plant</b>	<b>603,092</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>603,092</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	374,538				374,538	25
Services (345)	143,902				143,902	26
Meters (346)	1,107				1,107	27

## 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 accounts 391.1 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	46,947				46,947	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>566,494</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>566,494</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,169,586</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,169,586</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>1,169,586</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,169,586</b>	

## SOURCES OF WATER SUPPLY - 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 (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			54,449	54,449	1
February			29,623	29,623	2
March			42,726	42,726	3
April			39,504	39,504	4
May			43,603	43,603	5
June			44,825	44,825	6
July			50,831	50,831	7
August			53,082	53,082	8
September			42,152	42,152	9
October			46,381	46,381	10
November			41,751	41,751	11
December			83,909	83,909	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>572,836</b>	<b>572,836</b>	

## WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

**WATER LOSS STATISTICS**

Source of Water Supply Statistics - Total Annual Pumpage (000's):	572,836	1
Less: Gallons (000's) used in the treatment process:	3,680	2
Subtotal: Gallons (000's) entering distribution system:	<b>569,156</b>	3
Less: Gallons (000's) sold:	500,254	4
Gallons (000's) entering distribution system but not sold:	<b>68,902</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	578	7
Gallons (000's) used for fire protection:	150	8
Gallons (000's) used to prevent freezing of distribution system:	165	9
Gallons (000's) used for other system uses:	425	10
Subtotal Estimated Usage:	<b>1,318</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>67,584</b>	17
Subtotal of Estimated Losses:	<b>67,584</b>	18
Percentage of water entering distribution system sold:	<b>88%</b>	19
Percentage of unaccounted for water:	<b>12%</b>	20
If more than 25%, indicate causes:		21
		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
		26
		27

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	696	28
Date of maximum: 08/14/2008		29
Cause of maximum: Hydrant flushing		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	222	33
Date of minimum: 06/05/2008		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	596,582	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	0	40
Number of service breaks repaired this year:	0	41
Population served (estimate the number of individuals served):		42
Inside municipality?	675	43
Outside municipality?	10	44

## 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	7	90	16	864,000	Yes	2
WHITING-KIMBERLY CLARK	5	99	16	780,000	Yes	3
WHITING-KIMBERLY CLARK	6	99	16	780,000	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)	7	1
Identification	1	5			
Location	ELM STREET	1ST STREET	ELM STREET		2
Purpose	P	P			3
Destination	T	D			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
Year Installed	1964	1994	1998		10
Type	ELECTRIC	ELECTRIC	ELECTRIC		11
Horsepower	60	50	40		12
Footnotes					13
					14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
Identification	GRAVELWELL			
Location	1STSTREET			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	LAYNE			19
Year Installed	1990			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	600			22
Pump Motor or Standby Engine Mfr	US			23
Year Installed	1994			24
Type	ELECTRIC			25
Horsepower	60			26
Footnotes				27
				28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1965		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	98		6
Total capacity in gallons (actual)	250,000		7
			8
<b>WATER TREATMENT PLANT</b>			<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	Y		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			28

## 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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	4.000	935				935	1
A	D	6.000	45,323				45,323	2
M	D	6.000	2,313				2,313	3
P	D	6.000	2,808				2,808	4
A	D	8.000	6,767				6,767	5
M	D	8.000	1,329				1,329	6
P	S	8.000	485				485	7
A	D	10.000	919				919	8
M	S	10.000	478				478	9
A	D	12.000	18,207				18,207	10
A	S	12.000	243				243	11
A	T	12.000	40				40	12
M	D	12.000	10,648				10,648	13
<b>Total Within Municipality</b>			<b>90,495</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90,495</b>	
<b>Total Utility</b>			<b>90,495</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>90,495</b>	

## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
P	0.750	547				547		1
M	1.000	113				113		2
M	1.500	7				7		3
M	2.000	4				4		4
M	3.000	1				1		5
M	4.000	4				4		6
M	6.000	4				4		7
M	8.000	1				1		8
<b>Total Utility</b>		<b>681</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>681</b>	<b>0</b>	

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## WATER SERVICES

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**Water Services (Page W-20)**

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

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

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## METERS

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.
6. Do not include station meters in the meter inventory used to complete these tables.

### 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	688	36	19		705	0	1
1.000	28				28	0	2
1.250	2				2	0	3
1.500	7				7	0	4
2.000	7				7	0	5
3.000	1	1	1		1	0	6
4.000	5				5	0	7
6.000	2			(1)	1	0	8
10.000	1			(1)	0	0	9
<b>Total:</b>	<b>741</b>	<b>37</b>	<b>20</b>	<b>(2)</b>	<b>756</b>	<b>0</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	625	34	1	1	0	44	705	1
1.000	2	21	1	0	0	4	28	2
1.250	0	0	0	0	0	2	2	3
1.500	0	1	2	2	0	2	7	4
2.000	0	5	1	1	0	0	7	5
3.000	0	0	0	0	0	1	1	6
4.000	0	0	2	1	0	2	5	7
6.000	0	0	1	0	0	0	1	8
10.000	0	0	0	0	0	0	0	9
<b>Total:</b>	<b>627</b>	<b>61</b>	<b>8</b>	<b>5</b>	<b>0</b>	<b>55</b>	<b>756</b>	

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## METERS

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### Meters (Page W-21)

**Explain all reported adjustments.**

The two adjustments were identified as station meters. The schedule was adjusted to exclude them.

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

Whiting replaces it's meters in order to stay in compliance. In the current year, 19 meters were replaced. In the prior year, 12 meters were replaced.

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

Whiting replaces it's meters in order to stay in compliance. In the current year, 19 meters were replaced. In the prior year, 12 meters were replaced.

**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, by contract provider.

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

The 6" meters was not tested in the current year. It will be tested in the next year.

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

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

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

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