



3015 (02-02-05)

ANNUAL REPORT

OF

Name: COLFAX MUNICIPAL WATER AND SEWER UTILITY

Principal Office: 613 MAIN STREET
P.O. BOX 417
COLFAX, WI 54730

For the Year Ended: DECEMBER 31, 2007

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

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

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

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Balance Sheet	F-05
Net Utility Plant	F-06
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-08
Net Nonutility Property (Accts. 121 & 122)	F-09
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-10
Materials and Supplies	F-11
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-12
Capital Paid in by Municipality (Acct. 200)	F-13
Bonds (Acct. 221)	F-14
Notes Payable & Miscellaneous Long-Term Debt	F-15
Taxes Accrued (Acct. 236)	F-16
Interest Accrued (Acct. 237)	F-17
Balance Sheet End-of-Year Account Balances	F-18
Return on Rate Base Computation	F-19
Important Changes During the Year	F-20
Full-Time Employees (FTE)	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20
Water Operating Section Footnotes	W-21

TABLE OF CONTENTS

Schedule Name	Page
NON-REGULATED SEWER OPERATING SECTION	
Sewer Operating Revenues & Expenses	N-01
Sewage Operating Revenues	N-02
High Strength Contributors	N-03
Other Operating Revenues (Sewer)	N-04
Sewer Operation & Maintenance Expenses	N-05
Taxes (Acct. 408 - Sewer)	N-06
Sewer Utility Plant in Service --Plant Financed by Utility or Municipality--	N-07
Sewer Utility Plant in Service --Plant Financed by Contributions--	N-09
Sewer Services	N-11
Sewer Mains	N-12
Sewer Operating Section Footnotes	N-13

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: COLFAX MUNICIPAL WATER AND SEWER UTILITY

Utility Address: 613 MAIN STREET
P.O. BOX 417
COLFAX, WI 54730

When was utility organized? 12/31/1959

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOHN JAHR
Title: CLERK-TREASURER

Office Address:
613 MAIN STREET
P.O. BOX 417
COLFAX, WI 54730

Telephone: (715) 962 - 3311

Fax Number: (715) 962 - 3311

E-mail Address: colfaxclerk@charter.net

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

Name: DANIEL CARLSON
Title: CPA

Office Address: BAUMAN ASSOCIATES, LTD.
4229 SOUTHTOWNE DRIVE
P.O. BOX 1225
EAU CLAIRE, WI 54702-1225

Telephone: (715) 834 - 2001 EXT

Fax Number: (715) 834 - 2774

E-mail Address: dancarlson@baumancpa.com

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

Name: RICHARD JOHNSON
Title: CHAIRPERSON

Office Address:
613 MAIN STREET
P.O. BOX 417
COLFAX, WI 54730

Telephone: (715) 962 - 3311

Fax Number: (715) 962 - 3311

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: DANIEL CARLSON

Title: CPA

Office Address: BAUMAN ASSOCIATES, LTD.
4229 SOUTHTOWNE DRIVE
P.O. BOX 1225
EAU CLAIRE, WI 54702-1225

Telephone: (715) 834 - 2001

Fax Number: (715) 834 - 2774

E-mail Address: dancarlson@baumancpa.com

Date of most recent audit report: 2/15/2007

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2006

Names and titles of utility management including manager or superintendent:

Name: MR MICHAEL R. BOYD

Title: UTILITY SUPERINTENDENT

Office Address:

613 MAIN STREET
P.O. BOX 417
COLFAX, WI 54730

Telephone: (715) 962 - 3311

Fax Number: (715) 962 - 3311

E-mail Address:

Name of utility commission/committee: VILLAGE OF COLFAX DEPARTMENT OF PUBLIC WORKS

Names of members of utility commission/committee:

MR RICHARD JOHNSON, CHAIRPERSON
MS JEAN OLSON
MS BEVERLY SCHAUER

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: 3/22/2002

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	186,628	196,690	1
Operating Expenses:			
Operation and Maintenance Expense (401)	91,543	89,245	2
Depreciation Expense (403)	41,705	41,487	3
Amortization Expense (404)	0	0	4
Taxes (408)	39,213	38,959	5
Total Operating Expenses	172,461	169,691	
Net Operating Income	14,167	26,999	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	14,167	26,999	
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)	8,016	7,781	9
Miscellaneous Nonoperating Income (421)	(23,217)	(8,170)	10
Total Other Income	(15,201)	(389)	
Total Income	(1,034)	26,610	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(3,231)	(3,231)	11
Other Income Deductions (426)	7,194	7,194	12
Total Miscellaneous Income Deductions	3,963	3,963	
Income Before Interest Charges	(4,997)	22,647	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	32,404	33,193	13
Amortization of Debt Discount and Expense (428)	759	759	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	33,163	33,952	
Net Income	(38,160)	(11,305)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,176,826	1,188,131	19
Balance Transferred from Income (433)	(38,160)	(11,305)	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)	1,138,666	1,176,826	

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	186,628		186,628	1
Total (Acct. 400):	186,628	0	186,628	
Operation and Maintenance Expense (401):				
Derived	91,543		91,543	2
Total (Acct. 401):	91,543	0	91,543	
Depreciation Expense (403):				
Derived	41,705		41,705	3
Total (Acct. 403):	41,705	0	41,705	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	39,213		39,213	5
Total (Acct. 408):	39,213	0	39,213	
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:	14,167	0	14,167	
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):				
WATER UTILITY	8,016	0	8,016	10
Total (Acct. 419):	8,016	0	8,016	
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):			
NET LOSS OF NONREGULATED SEWER UTILITY	(23,217)	0	(23,217) 12
Total (Acct. 421):	(23,217)	0	(23,217)
TOTAL OTHER INCOME:	(15,201)	0	(15,201)

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(3,231)		(3,231) 13
NONE	0	0	0 14
Total (Acct. 425):	(3,231)	0	(3,231)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		7,194	7,194 15
NONE	0	0	0 16
Total (Acct. 426):	0	7,194	7,194
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(3,231)	7,194	3,963

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	32,404		32,404 17
Total (Acct. 427):	32,404	0	32,404
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND COSTS OF BO	759		759 18
Total (Acct. 428):	759	0	759
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0		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:	33,163	0	33,163
NET INCOME:	(30,966)	(7,194)	(38,160)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	876,785	300,041	1,176,826 23
Total (Acct. 216):	876,785	300,041	1,176,826
Balance Transferred from Income (433):			
Derived	(30,966)	(7,194)	(38,160) 24
Total (Acct. 433):	(30,966)	(7,194)	(38,160)
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):	845,819	292,847	1,138,666

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	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	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	186,628	0	0	0	186,628	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	186,628	0	0	0	186,628	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	2,258,433	2,256,257	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	369,391	319,840	2
Net Utility Plant	1,889,042	1,936,417	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	1,766,267	1,760,338	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	752,271	712,481	4
Net Nonutility Property	1,013,996	1,047,857	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	505,876	448,210	7
Total Other Property and Investments	1,519,872	1,496,067	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	461,183	245,795	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	32,020	31,348	11
Other Accounts Receivable (143)	41,103	37,837	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	3,570	155,888	14
Materials and Supplies (150)	5,714	4,965	15
Prepayments (165)	3,142	2,582	16
Other Current and Accrued Assets (170)	1,363	1,373	17
Total Current and Accrued Assets	548,095	479,788	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	22,734	24,087	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	32,237	0	20
Total Deferred Debits	54,971	24,087	
Total Assets and Other Debits	4,011,980	3,936,359	

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)	1,086,509	1,086,509	21
Appropriated Earned Surplus (215)	298,504	298,504	22
Unappropriated Earned Surplus (216)	1,138,666	1,176,826	23
Total Proprietary Capital	2,523,679	2,561,839	
LONG-TERM DEBT			
Bonds (221)	1,190,000	1,235,000	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	201,500	0	26
Total Long-Term Debt	1,391,500	1,235,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	9,471	2,659	28
Payables to Municipality (233)	30,804	76,990	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	2,706	2,765	32
Other Current and Accrued Liabilities (238)	2,126	2,181	33
Total Current and Accrued Liabilities	45,107	84,595	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	51,694	54,925	36
Total Deferred Credits	51,694	54,925	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)	0	0	37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	4,011,980	3,936,359	

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	2,256,257	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)	1,905,768	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	352,665	0	0	0	3
Utility Plant Purchased or Sold (391)	0				4
Utility Plant in Process of Reclassification (392)	0				5
Utility Plant Leased to Others (393)	0				6
Property Held for Future Use (394)	0				7
Construction Work in Progress (395)	0				8
Utility Plant Acquisition Adjustments (396)	0				9
Other Utility Plant Adjustments (397)	0				10
Total Utility Plant	2,258,433	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)	309,573	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	59,818	0	0	0	12
Total Accumulated Provision	369,391	0	0	0	
Net Utility Plant	1,889,042	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)	267,216				267,216	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	41,705				41,705	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	652				652	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	42,357	0	0	0	42,357	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)	309,573	0	0	0	309,573	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.04%					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)	52,624				52,624	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	7,194				7,194	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	7,194	0	0	0	7,194	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)	59,818	0	0	0	59,818	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.04%					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	1,760,338	5,929		1,766,267	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	1,760,338	5,929	0	1,766,267	
Less accum. prov. depr. & amort. (122)	712,481	39,790		752,271	3
Net Nonutility Property	1,047,857	(33,861)	0	1,013,996	

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

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	5,714	4,965	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	5,714	4,965	

**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)				
1.295 MILLION \$ BOND ISSUE	24,087	1356	22,734	1
Total			<u><u>22,734</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,086,509	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,086,509</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)	
1.295 MILLION BONDS - 2004	06/15/2004	12/01/2024	4.95%	1,190,000	1
Total Bonds (Account 221):				1,190,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
IMPROVEMENTS TO SEWER SYSTEM	12/01/2007	12/01/2008	4.25%	201,500	1
Total for Account 224				201,500	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	39,213	2
Charged electric department expense	0	3
Charged sewer department expense	0	4
Other (explain):		
None		5
Total Accruals and other credits	39,213	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	2,916	7
PSC Remainder Assessment	230	8
Other (explain):		
Property Tax Equivalent	36,067	9
Total payments and other debits	39,213	
Balance end of year	0	

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)					
1.295 BOND ISSUE	2,765	32,404	32,463	2,706	1
Subtotal	2,765	32,404	32,463	2,706	
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	2,765	32,404	32,463	2,706	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
VARIOUS SINKING FUND AND SAVINGS ACCOUNTS	346,636	3
UNUSED BOND PROCEEDS	159,240	4
Total (Acct. 125):	505,876	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	32,020	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	32,020	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	37,028	10
Merchandising, jobbing and contract work		11
Other (specify):		
RECYCLING	4,075	12
Total (Acct. 143):	41,103	
Receivables from Municipality (145):		
AMOUNTS PLACED ON TAX ROLL	12,127	13
PUBLIC FIRE PROTECTION CHARGES	63,262	14
SPECIAL ASSESSMENTS PLACE ON TAX ROLL	0	15
BLACKTOPPING PAID BY WATER AND SEWER	5,298	16
OVERPAYMENT FOR 2005 UNPAID EMPLOYEE BENEFITS	(1,995)	17
OVERPAYMENT FOR 2005 AMOUNTS PLACED ON TAX ROLL	(11,860)	18
OVERPAYMENT FOR 2005 PUBLIC FIRE PROTECTION CHARGES	(63,262)	19
Total (Acct. 145):	3,570	
Prepayments (165):		
INSURANCE - WATER	1,797	20

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)	
Prepayments (165):		
INSURANCE - SEWER	1,345	21
Total (Acct. 165):	3,142	
Extraordinary Property Losses (182):		
NONE	0	22
Total (Acct. 182):	0	
Other Deferred Debits (183):		
HEADWORKS PROJECT PLANNING	32,237	23
Total (Acct. 183):	32,237	
Payables to Municipality (233):		
PROPERTY TAX EQUIVALENT & DIFFERENCE BETWEEN AMOUNTS BILLED AND REC FC	36,434	24
UNPAID RECYCLING CHARGES	0	25
DIFFERENCE BETWEEN AMOUNT PAID AND BILLED FOR MONTHLY SERVICES PERFOR	(5,630)	26
Total (Acct. 233):	30,804	
Other Deferred Credits (253):		
Regulatory Liability	51,694	27
NONE	0	28
Total (Acct. 253):	51,694	

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)	1,904,680	0	0	0	1,904,680	1
Materials and Supplies	5,339	0	0	0	5,339	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	288,394	0	0	0	288,394	4
Customer Advances for Construction					0	5
Regulatory Liability	53,309	0	0	0	53,309	6
NONE					0	7
Average Net Rate Base	1,568,316	0	0	0	1,568,316	
Net Operating Income	14,167	0	0	0	14,167	8
Net Operating Income as a percent of						
Average Net Rate Base	0.90%	N/A	N/A	N/A	0.90%	

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	0.9	1
Electric		2
Gas		3
Sewer	0.9	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	54,925	0	0	0	54,925	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	3,231	0	0	0	3,231	3
Other (specify):						
NONE					0	4
Balance End of Year	51,694	0	0	0	51,694	

FINANCIAL SECTION FOOTNOTES

Interest Accrued (Acct. 237) (Page F-17)

If Interest Accrued During Year (for other than Bonds (221)) is zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY greater than zero, please explain.

The long-term debt was taken at the end of 2007 so no interest would have accrued.

Balance Sheet End-of-Year Account Balances (Page F-18)

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

n/a

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

Important Changes During the Year (Page F-20)

General footnotes

Four services were added for Water and Sewer.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	184,549	195,887	1
Total Sales of Water	184,549	195,887	
Other Operating Revenues			
Forfeited Discounts (470)	806	551	2
Other Water Revenues (474)	1,273	252	3
Total Other Operating Revenues	2,079	803	
Total Operating Revenues	186,628	196,690	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	46,777	49,191	4
General Operating Expenses (680-690)	44,766	40,054	5
Total Operation and Maintenance Expenses	91,543	89,245	
Other Operating Expenses			
Depreciation Expense (403)	41,705	41,487	6
Amortization Expense (404)	0	0	7
Taxes (408)	39,213	38,959	8
Total Other Operating Expenses	80,918	80,446	
Total Operating Expenses	172,461	169,691	
NET OPERATING INCOME	14,167	26,999	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	377	18,068	77,911	4
Commercial	67	6,395	21,244	5
Industrial	4	2,721	5,071	6
Total Metered Sales to General Customers (461)	448	27,184	104,226	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		63,262	8
Other Sales to Public Authorities (464)	14	6,003	17,061	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	463	33,187	184,549	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE	NONE	0	0	1
Total		0	0	

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)	63,262	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	63,262	
Forfeited Discounts (470):		
Customer late payment charges	806	5
Other (specify): NONE	0	6
Total Forfeited Discounts (470)	806	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	653	7
Other (specify): RECONNECT/MISC FEES	620	8
Total Other Water Revenues (474)	1,273	

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)	24,397	16,049	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	9,720	8,853	3
Chemicals (630)	7,366	6,776	4
Supplies and Expenses (640)	2,739	7,020	5
Repairs of Water Plant (650)	1,200	9,561	6
Transportation Expenses (660)	1,355	932	7
Total Plant Operation and Maintenance Expenses	46,777	49,191	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	13,714	12,561	8
Office Supplies and Expenses (681)	919	1,942	9
Outside Services Employed (682)	6,412	3,711	10
Insurance Expense (684)	3,880	3,383	11
Employees Pensions and Benefits (686)	19,555	18,222	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	286	235	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	44,766	40,054	
Total Operation and Maintenance Expenses	91,543	89,245	

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	AVERAGE DEPRECIABLE METER COST, 1/2 TO EACH UTILITY	36,434	36,895	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		367	373	2
Net property tax equivalent		36,067	36,522	
Social Security	BASED ON 7.65% OF ACTUAL WAGES	2,916	2,367	3
PSC Remainder Assessment	100% WATER	230	70	4
Other (specify): NONE			0	5
Total tax expense		39,213	38,959	

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			Dunn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.170909				3
County tax rate	mills		6.504470				4
Local tax rate	mills		8.850667				5
School tax rate	mills		6.602173				6
Voc. school tax rate	mills		1.585912				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.714131				10
Less: state credit	mills		1.130321				11
Net tax rate	mills		22.583810				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.850667				14
Combined School Tax Rate	mills		8.188085				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.038752				17
Total Tax Rate	mills		23.714131				18
Ratio of Local and School Tax to Total	dec.		0.718506				19
Total tax net of state credit	mills		22.583810				20
Net Local and School Tax Rate	mills		16.226609				21
Utility Plant, Jan. 1	\$	2,256,257	2,256,257				22
Materials & Supplies	\$	4,965	4,965				23
Subtotal	\$	2,261,222	2,261,222				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,261,222	2,261,222				26
Assessment Ratio	dec.		0.992967				27
Assessed Value	\$	2,245,319	2,245,319				28
Net Local & School Rate	mills		16.226609				29
Tax Equiv. Computed for Current Year	\$	36,434	36,434				30
Tax Equivalent per 1994 PSC Report	\$	14,852					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	36,434					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)	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)	8,403		4
Structures and Improvements (311)	23,223		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	122,480		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	154,106	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	19,377		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	77,581		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	30,198		20
Total Pumping Plant	127,156	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	4,722		23
Total Water Treatment Plant	4,722	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			8,403	4
Structures and Improvements (311)			23,223	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			122,480	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	154,106	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			19,377	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			77,581	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			30,198	20
Total Pumping Plant	0	0	127,156	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			4,722	23
Total Water Treatment Plant	0	0	4,722	

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)	555		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	328,379		26
Transmission and Distribution Mains (343)	889,212		27
Fire Mains (344)	0		28
Services (345)	221,423	1,171	29
Meters (346)	53,928	1,005	30
Hydrants (348)	92,588		31
Other Transmission and Distribution Plant (349)	5,876		32
Total Transmission and Distribution Plant	1,591,961	2,176	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	522		35
Computer Equipment (372.1)	7,053		36
Transportation Equipment (373)	12,231		37
Other General Equipment (379)	5,841		38
Other Tangible Property (390)	0		39
Total General Plant	25,647	0	
Total utility plant in service directly assignable	1,903,592	2,176	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,903,592	2,176	

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)			555 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			328,379 26
Transmission and Distribution Mains (343)			889,212 27
Fire Mains (344)			0 28
Services (345)			222,594 29
Meters (346)			54,933 30
Hydrants (348)			92,588 31
Other Transmission and Distribution Plant (349)			5,876 32
Total Transmission and Distribution Plant	0	0	1,594,137
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			522 35
Computer Equipment (372.1)			7,053 36
Transportation Equipment (373)			12,231 37
Other General Equipment (379)			5,841 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	25,647
Total utility plant in service directly assignable	0	0	1,905,768
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,905,768

**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)	110,752		26
Transmission and Distribution Mains (343)	175,523		27
Fire Mains (344)	0		28
Services (345)	46,337		29
Meters (346)	0		30
Hydrants (348)	20,053		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	352,665	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	352,665	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	352,665	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)			110,752 26
Transmission and Distribution Mains (343)			175,523 27
Fire Mains (344)			0 28
Services (345)			46,337 29
Meters (346)			0 30
Hydrants (348)			20,053 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	352,665
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	352,665
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	352,665

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			2,933	2,933	1
February			2,827	2,827	2
March			2,989	2,989	3
April			3,054	3,054	4
May			3,570	3,570	5
June			4,037	4,037	6
July			4,030	4,030	7
August			3,675	3,675	8
September			3,371	3,371	9
October			3,465	3,465	10
November			3,266	3,266	11
December			3,397	3,397	12
Total annual pumpage	0	0	40,614	40,614	
Less: Water sold				33,187	13
Volume pumped but not sold				7,427	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				120	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				120	19
Volume pumped but unaccounted for				7,307	20
Percent of water lost				18%	21
If more than 25%, indicate causes: N/A					22
If more than 25%, state what action has been taken to reduce water loss: N/A					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				231	24
Date of maximum: 4/26/2007					25
Cause of maximum: Flushing hydrants					26
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				59	27
Date of minimum: 5/26/2007					28
Total KWH used for pumping for the year				94,968	29
If water is purchased: Vendor Name: N/A					30
Point of Delivery: N/A					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)	
609 MAIN STREET	#1	233	10	240,000	Yes	1
890 HIGH STREET	#2	207	12	240,000	Yes	2
119 SOUTH MAIN STREET	#3	240	12	468,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	#1	#2	#2 STANDBY	1
Location	#1	#2	#2	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	J-LINE	J-LINE	UNKNOWN	5
Year Installed	1996	1996	1959	6
Type	SUBMERSIBLE	SUBMERSIBLE	CENTRIFUGAL	7
Actual Capacity (gpm)	240	250	240	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FRANKLIN	GM ROGERS	9 10
Year Installed	1996	1996	2000	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	20	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification	#3			14
Location	#3			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	FAIRBANKS			18
Year Installed	1984			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	325			21
Pump Motor or Standby Engine Mfr	U.S.			22 23
Year Installed	1984			24
Type	ELECTRIC			25
Horsepower	40			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	PEDESPHERE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1996		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	150		6
Total capacity in gallons (actual)	150,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		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)	
P	D	1.000	500	0	0	0	500	1
M	D	2.000	1,402	0	0	0	1,402	2
A	D	4.000	3,193	0	0	0	3,193	3
M	D	4.000	6,534	0	0	0	6,534	4
M	D	6.000	12,670	0	0	0	12,670	5
P	D	6.000	26	0	0	0	26	6
M	D	8.000	19,188	0	0	0	19,188	7
P	D	8.000	1,401	0	0	0	1,401	8
M	D	10.000	7,315	0	0	0	7,315	9
Total Within Municipality			52,229	0	0	0	52,229	
Total Utility			52,229	0	0	0	52,229	

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)	
M	0.750	429	2	0	0	431	2	1
M	1.000	21	2	0	0	23	0	2
M	1.250	1	0	0	0	1	0	3
M	1.500	1	0	0	0	1	0	4
M	2.000	8	0	0	0	8	0	5
M	3.000	2	0	0	0	2	0	6
M	4.000	1	0	0	0	1	0	7
M	8.000	1	0	0	0	1	0	8
Total Utility		464	4	0	0	468	2	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	475	7	0	0	482	0	1
1.000	33	1	0	0	34	0	2
1.250	1	0	0	0	1	0	3
1.500	1	0	0	0	1	0	4
2.000	10	0	0	0	10	0	5
3.000	2	0	0	0	2	0	6
4.000	1	0	0	0	1	0	7
6.000	3	0	0	0	3	3	8
Total:	526	8	0	0	534	3	

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	397	51	3	5	26	0	482	1
1.000	1	15	0	3	15	0	34	2
1.250	0	1	0	0	0	0	1	3
1.500	0	1	0	0	0	0	1	4
2.000	0	3	1	4	2	0	10	5
3.000	0	0	0	1	1	0	2	6
4.000	0	0	0	1	0	0	1	7
6.000	0	0	0	3	0	0	3	8
Total:	398	71	4	17	44	0	534	

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	78			4	82	2
Total Fire Hydrants	78	0	0	4	82	
Flushing Hydrants						
	7				7	3
Total Flushing Hydrants	7	0	0	0	7	

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:	82
Number of distribution system valves end of year:	107
Number of distribution valves operated during year:	45

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.

Salaries and Wages (600) increased in 2007 because of the Village is working on keeping the sewer and streets clean.

Supplies and Expenses (640) decreased in 2007 because in 2006 water purity testing was done.

Repairs of Water Plant (650) decreased in 2007 because in 2006 more repairs of the water plant were done.

Outside services Employed (682) increased in 2007 due to more engineering consulting in 2007.

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

If Water Treatment Equipment (332) is nonzero, report water treatment information in Reservoirs, Standpipes & Water Treatment schedule, or please explain.

These represent older costs which have been in cost records for a long time.

Water Services (Page W-18)

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

The 4 Residential services were all financed by the application of CZ-1.

Meters (Page W-19)

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

The utility's policy is to replace 10% of 1" or smaller meters annually.

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.

Hydrants and Distribution System Valves (Page W-20)

Explain all reported Adjustments.

There was an error in the number of hydrants counted in 2006.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	127,806	123,416	1
Total Sewage Operating Revenues	127,806	123,416	
Other Operating Revenues			
Forfeited Discounts (631)	841	551	2
Servicing of Customers Lateral (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	0	95	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	841	646	
Total Operating Revenues	128,647	124,062	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	36,652	26,154	8
Maintenance Expenses (831-834)	9,092	9,148	9
Customer Accounting & Collection Expenses (840-843)	13,714	13,522	10
Administrative and General Expenses (850-857)	37,734	27,272	11
Total Operation and Maintenance Expenses	97,192	76,096	
Other Operating Expenses			
Depreciation Expense (403)	40,443	40,316	12
Amortization Expense (404)	0	0	13
Taxes (408)	3,283	2,740	14
Total Other Operating Expenses	43,726	43,056	
Total Operating Expenses	140,918	119,152	
NET OPERATING INCOME	(12,271)	4,910	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues	377	18,068	78,167	1
Commercial Revenues	67	6,395	19,853	2
Industrial Revenues	4	2,721	616	3
Revenues from Public Authorities	14	6,003	11,635	4
Total Flat Rate Service to General Customers (621)	462	33,187	110,271	
Measured Service to General Customers (622)				
Residential Revenues				5
Commercial Revenues				6
Industrial Revenues				7
Revenues from Public Authorities				8
Total Measured Service to General Customers (622)	0	0	0	
Service to Public Authorities (623)				
Service to Other Systems (624)				
Other Sewerage Service (625)	462	33,187	17,535	11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	924	66,374	127,806	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
NONE				

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 and all other lesser amounts grouped as Miscellaneous.

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	841	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	841	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
MISC	0	6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE	0	7
Total Amortization of Construction Grants (636)	0	

SEWER 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)	
OPERATION EXPENSES			
Supervision and Labor (820)	24,291	16,495	1
Power and Fuel for Pumping (821)	5,064	2,583	2
Power and Fuel for Aeration Equipment (822)		0	3
Chlorine (823)		0	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	5,951	6,144	8
Transportation Expenses (828)	1,346	932	9
Rents (829)		0	10
Total Operation Expenses	36,652	26,154	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	8,182	8,114	11
Maintenance of Collection System Pumping Equipment (832)	330	400	12
Maintenance of Treatment and Disposal Plant Equipment (833)	433	634	13
Maintenance of General Plant Structures and Equipment (834)	147	0	14
Total Maintenance Expenses	9,092	9,148	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	13,714	13,522	15
Flat Rate Inspections (841)	0	0	16
Meter Reading (842)	0	0	17
Uncollectible Accounts (843)	0	0	18
Total Customer Accounting & Collection Expenses	13,714	13,522	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	0	0	19
Office Supplies and Expenses (851)	1,114	1,772	20
Outside Services Employed (852)	12,418	3,634	21
Insurance Expense (853)	3,137	3,306	22
Employees Pensions and Benefits (854)	19,555	18,222	23

SEWER 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)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Regulatory Commission Expenses (855)	0	70	24
Miscellaneous General Expenses (856)	1,510	268	25
Rents (857)	0	0	26
Total Administrative and General Expenses	37,734	27,272	
 Total Operation and Maintenance Expenses	97,192	76,096	

TAXES (ACCT. 408 - SEWER)

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)	
Social Security	BASED ON ACTUAL WAGES	2,916	2,367	1
Local and School Tax Equivalent on Meters Charged by Water Department	BASED ON AVG. METER INVESTMENT - 1/2 EACH	367	373	2
PSC Remainder Assessment		0	0	3
Other (specify):				
Total tax expense		3,283	2,740	

SEWER 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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	0		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26

SEWER 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)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	0	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	0	0	

SEWER 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)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	0
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	0

**SEWER 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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	0		6
Collecting Mains and Accessories (313)	0		7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	0	0	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	0		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	0		20
Secondary Treatment Equipment (334)	0		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	0		25
Flow Metering and Monitoring Equipment (339)	0		26

SEWER 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
COLLECTION SYSTEM			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Service Connections, Traps, and Accessories (312)			0 6
Collecting Mains and Accessories (313)			0 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			0 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	0
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			0 13
Electric Pumping Equipment (323)			0 14
Other Power Pumping Equipment (324)			0 15
Miscellaneous Pumping Equipment (325)			0 16
Total Collection System Pumping Installations	0	0	0
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			0 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			0 20
Secondary Treatment Equipment (334)			0 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			0 25
Flow Metering and Monitoring Equipment (339)			0 26

**SEWER 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)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	0		28
Total Treatment and Disposal Plant	0	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	0		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	0		34
Other Tangible Property (390)	0		35
Total General Plant	0	0	
Total utility plant in service directly assignable	0	0	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	0	0	

SEWER 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)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			0 28
Total Treatment and Disposal Plant	0	0	0
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			0 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			0 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	0
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	0

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)	
Sewer	4.000	416	3	0	0	419	2	1
Sewer	6.000	15	1	0	0	16	0	2
Total Utility		431	4	0	0	435	2	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	3,346	0	0	0	3,346	1
6.000	4,430	0	0	0	4,430	2
8.000	25,508	0	0	0	25,508	3
10.000	5,559	0	0	0	5,559	4
12.000	776	0	0	0	776	5
15.000	1,607	0	0	0	1,607	6
Total Utility	41,226	0	0	0	41,226	

SEWER OPERATING SECTION FOOTNOTES

NONE