



3015 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF HAYWARD WATERWORKS AND SEWER UTILITY

Principal Office: 15889W THIRD ST.
P.O. BOX 969
HAYWARD, WI 54843

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF HAYWARD WATERWORKS AND SEWER UTILITY

Utility Address: 15889W THIRD ST.
P.O. BOX 969
HAYWARD, WI 54843

When was utility organized? 1/1/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS LUCILLE A GUNTHER

Title: CITY CLERK TREASURER

Office Address:

15889 W THIRD ST
P.O. BOX 969
HAYWARD, WI 54843

Telephone: (715) 634 - 2311

Fax Number: (715) 634 - 5868

E-mail Address: CTYCLERK@CENTURYTEL.NET

Utility employee in charge of correspondence concerning this report:

Name: MRS. LUCILLE A GUNTHER

Title: SUPERINTENDENT

Office Address:

15889 W THIRD ST
P.O. BOX 969
HAYWARD, WI 54843

Telephone: (715) 634 - 2311 EXT 1

Fax Number: (715) 634 - 5868

E-mail Address: ctyclerk@centurytel.net

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

IDENTIFICATION AND OWNERSHIP

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

Name: WILLIAM L SWINTKOWSKI

Title: COMMITTEE CHAIRMAN

Office Address:

10686 BEAL AVENUE
HAYWARD, WI 54843

Telephone: (715) 634 - 4198

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

Fax Number: (715) 634 - 2114

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

Name:

Title:

Office Address: ANDERSON HAGER & MOE SC
15766 SOUTH FIRST ST
P.O. BOX 986
HAYWARD, WI 54843

Telephone: (715) 634 - 2653

Fax Number: (715) 634 - 2456 EXT

E-mail Address: mhager@ahmcpa.com

Date of most recent audit report: 6/19/2007

Period covered by most recent audit: 1/1/2006 THROUGH 12/31/2006

Names and titles of utility management including manager or superintendent:

Name: MR JOHN C MCCUE

Title: PUBLIC WORKS DIRECTOR

Office Address:

15889 W THIRD ST
P.O. BOX 969
HAYWARD, WI 54843

Telephone: (715) 634 - 4612 EXT 3

Fax Number: (715) 634 - 5868

E-mail Address: pw3@centurytel.net

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR CHARLES MUNICH
MR WILLIAM L SWINTKOWSKI
MR ALFRED VOIGHT

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? YES

Date of Ordinance: 9/5/1990

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)	1,013,090	825,890	1
Operating Expenses:			
Operation and Maintenance Expense (401)	557,867	591,170	2
Depreciation Expense (403)	207,727	174,286	3
Amortization Expense (404)	42,181	42,181	4
Taxes (408)	76,915	65,280	5
Total Operating Expenses	884,690	872,917	
Net Operating Income	128,400	(47,027)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	128,400	(47,027)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,367	2,665	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	26,898	29,526	9
Miscellaneous Nonoperating Income (421)	439,921	451,811	10
Total Other Income	468,186	484,002	
Total Income	596,586	436,975	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(60,248)	(60,249)	11
Other Income Deductions (426)	88,353	76,485	12
Total Miscellaneous Income Deductions	28,105	16,236	
Income Before Interest Charges	568,481	420,739	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	158,826	125,197	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	2,038	40,167	18
Total Interest Charges	156,788	85,030	
Net Income	411,693	335,709	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,655,917	3,320,208	19
Balance Transferred from Income (433)	411,693	335,709	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)	4,067,610	3,655,917	

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	1,013,090		1,013,090	1
Total (Acct. 400):	1,013,090	0	1,013,090	
Operation and Maintenance Expense (401):				
Derived	557,867		557,867	2
Total (Acct. 401):	557,867	0	557,867	
Depreciation Expense (403):				
Derived	207,727		207,727	3
Total (Acct. 403):	207,727	0	207,727	
Amortization Expense (404):				
Derived	42,181		42,181	4
Total (Acct. 404):	42,181	0	42,181	
Taxes (408):				
Derived	76,915		76,915	5
Total (Acct. 408):	76,915	0	76,915	
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:	128,400	0	128,400	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	1,367		1,367	8
Total (Acct. 415-416):	1,367	0	1,367	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
CHECKING INTEREST	5,020	0	5,020	10
SPECIAL ASSESSMENT INTEREST	16,940	0	16,940	11
SPECIAL ACCOUNTS INTEREST	4,938	0	4,938	12
Total (Acct. 419):	26,898	0	26,898	

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):			
Contributed Plant - Water	█	147,232	147,232 13
Contributed Plant - Sewer	█	292,599	292,599 14
SERVICE CHARGE - WATER	45	0	45 15
SERVICE CHARGE - SEWER	45	0	45 16
Total (Acct. 421):	90	439,831	439,921
TOTAL OTHER INCOME:	28,355	439,831	468,186

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(60,248)	█	(60,248) 17
NONE	0	0	0 18
Total (Acct. 425):	(60,248)	0	(60,248)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	█	37,438	37,438 19
Depreciation Expense on Contributed Plant - Sewer	█	50,915	50,915 20
	0	0	0 21
Total (Acct. 426):	0	88,353	88,353
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(60,248)	88,353	28,105

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	158,826	█	158,826 22
Total (Acct. 427):	158,826	0	158,826
Amortization of Debt Discount and Expense (428):			
NONE	0	█	0 23
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	█	0 24
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	█	0 25
Total (Acct. 430):	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			
Other Interest Expense (431):			
Derived	0		0 26
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
WATER AND SEWER CONSTRUCTION AND RENOVATION	2,038		2,038 27
Total (Acct. 432):	2,038	0	2,038
TOTAL INTEREST CHARGES:	156,788	0	156,788
NET INCOME:	60,215	351,478	411,693
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	254,639	3,401,278	3,655,917 28
Total (Acct. 216):	254,639	3,401,278	3,655,917
Balance Transferred from Income (433):			
Derived	60,215	351,478	411,693 29
Total (Acct. 433):	60,215	351,478	411,693
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 30
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 31
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 32
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	314,854	3,752,756	4,067,610

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,733		1,556		3,289	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	366		1,556		1,922	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	366	0	1,556	0	1,922	
Net income (or loss)	1,367	0	0	0	1,367	

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	547,234	0	465,856	0	1,013,090	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.)	2,800				2,800	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	544,434	0	465,856	0	1,010,290	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	13,138,166	12,378,122	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,264,947	3,113,251	2
Net Utility Plant	9,873,219	9,264,871	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	55,521	57,517	6
Special Funds (125)	94,816	74,501	7
Total Other Property and Investments	150,337	132,018	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	281,390	302,944	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	320,570	197,262	10
Customer Accounts Receivable (142)	93,918	205,805	11
Other Accounts Receivable (143)	2,874	2,928	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	20,684	0	14
Materials and Supplies (150)	24,706	21,759	15
Prepayments (165)	3,002	2,913	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	747,144	733,611	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	169,370	211,551	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	169,370	211,551	
Total Assets and Other Debits	10,940,070	10,342,051	

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)	1,483,339	1,483,339	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	4,067,610	3,655,917	23
Total Proprietary Capital	5,550,949	5,139,256	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	3,823,753	3,535,176	26
Total Long-Term Debt	3,823,753	3,535,176	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	44,418	249,818	28
Payables to Municipality (233)	369,430	215,698	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	61,750	51,293	31
Interest Accrued (237)	125,793	126,585	32
Other Current and Accrued Liabilities (238)		0	33
Total Current and Accrued Liabilities	601,391	643,394	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	963,977	1,024,225	36
Total Deferred Credits	963,977	1,024,225	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)		0	37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	10,940,070	10,342,051	

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	5,795,888	6,582,234	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)	4,047,411	3,727,553	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	2,075,234	3,246,830	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	3,486	37,652			8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	6,126,131	7,012,035	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)	579,748	1,115,879	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	379,139	1,190,181	0	0	12
Total Accumulated Provision	958,887	2,306,060	0	0	
Net Utility Plant	5,167,244	4,705,975	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	598,770	1,033,514			1,632,284	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	99,575	108,152			207,727	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,063	(3,063)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	3,063				3,063	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	105,701	105,089	0	0	210,790	16
Debits during year						17
Book cost of plant retired	119,433	19,589			139,022	18
Cost of removal	5,290	3,135			8,425	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	124,723	22,724	0	0	147,447	25
Balance end of year (110.1)	579,748	1,115,879	0	0	1,695,627	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	341,701	1,139,266			1,480,967	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	37,438	50,915			88,353	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	37,438	50,915	0	0	88,353	16
Debits during year						17
Book cost of plant retired	0	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)	379,139	1,190,181	0	0	1,569,320	26
Composite Depreciation Rate?	No	No				27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	22,399	19,377
Sewer utility	2,307	2,382
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	24,706	21,759

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,483,339	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,483,339</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)
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

NONE

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
BOND REFINANCE-WATER EXTENSION	10/31/2000	11/30/2010	4.10%	8,529	1
DNR PROJECT -WATER & SEWER EXTENSION	05/13/2002	02/24/2012	3.49%	125,000	2
HISTORYLAND-WATER & SEWER EXTENSION	10/11/2002	02/25/2012	4.95%	162,500	3
KANSAS/GREENWOOD W&S EXT/MODIFICATION	06/22/2007	08/02/2008	4.25%	500,000	4
SEWAGE EXPANSION	09/23/1996	06/25/2009	4.10%	43,899	5
WATER TOWER & WELL #6	04/20/1998	02/25/2008	4.10%	40,969	6
WELLS, MAINS, WWTP MODIFICATIONS	10/28/2005	03/15/2025	4.50%	1,128,485	7
WELLS, W&S EXTENSION	06/16/2006	03/15/2025	4.50%	581,188	8
WELLS, W&S EXTENSION	07/27/2006	03/15/2025	4.50%	478,740	9
WELLS, WWTP MODIFICATIONS	08/17/2005	03/15/2025	4.50%	743,182	10
BOND REFINANCE-SEWER EXTENSION	10/31/2000	11/30/2010	4.10%	11,261	11
Total for Account 224				3,823,753	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	51,293	1
Accruals:		
Charged water department expense	68,876	2
Charged electric department expense		3
Charged sewer department expense	8,039	4
Other (explain):		
NONE		5
Total Accruals and other credits	76,915	
Taxes paid during year:		
County, state and local taxes	51,293	6
Social Security taxes	14,244	7
PSC Remainder Assessment	921	8
Other (explain):		
NONE		9
Total payments and other debits	66,458	
Balance end of year	61,750	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
WELLS & W/S EXTENSION	12,267	21,735	16,767	17,235	3
WELLS, W&S EXTENSION	15,194	33,775	22,214	26,755	4
RIVER CROSSING	2,423	1,966	2,863	1,526	5
WELLS, WATER MAIN, WWTP MODIFICATIONS	60,966	50,976	71,316	40,626	6
NEW WATER RESERVOIR	2,132	1,810	2,518	1,424	7
DNR PROJECT WATER & SEWER EXTENSION	4,491	4,561	5,305	3,747	8
REFINANCE WATER & SEWER BONDS	99	1,146	1,180	65	9
GREENWOOD LN W&S EXTENSION	0	3,460	815	2,645	10
WELLS/WWTP MODIFICATIONS	23,597	26,323	28,997	20,923	11
HISTORYLAND WATER & SEWER EXTENSION	5,416	7,885	6,420	6,881	12
KANSAS AVE W&S MODIFICATIONS		5,189	1,223	3,966	13
Subtotal	126,585	158,826	159,618	125,793	
Notes Payable (231)					
NONE	0			0	14
Subtotal	0	0	0	0	
Total	126,585	158,826	159,618	125,793	

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):		
BARRON ELECTRIC CAPITAL CREDITS	55,521	2
Total (Acct. 124):	55,521	
Special Funds (125):		
EQUIPMENT REPLACEMENT FUND	94,816	3
Total (Acct. 125):	94,816	
Notes Receivable (141):		
CUSTOMER SPECIAL ASSESSMENTS	320,570	4
Total (Acct. 141):	320,570	
Customer Accounts Receivable (142):		
Water	44,948	5
Electric		6
Sewer (Regulated)	48,970	7
Other (specify):		
NONE		8
Total (Acct. 142):	93,918	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work	471	10
Other (specify):		
CHECK ADJUSTMENT	90	11
RECONNECTIONS	40	12
ACCRUAL INTEREST ON INVESTMENT	2,273	13
Total (Acct. 143):	2,874	
Receivables from Municipality (145):		
CITY SHARE OF SPECIAL ASSESSMENT	20,684	14
Total (Acct. 145):	20,684	
Prepayments (165):		
PREPAID INSURANCE	3,002	15
Total (Acct. 165):	3,002	
Extraordinary Property Losses (182):		
ABANDONMENT OF WELL SITES	169,370	16
Total (Acct. 182):	169,370	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE		17
Total (Acct. 183):		0
Payables to Municipality (233):		
2007 DEBT PAYMENTS PAID BY MUNICIPALITY	245,841	18
2007 PAYROLL AND FRINGE BENEFITS	109,917	19
2007 INSURANCE PAID BY MUNICIPALITY	13,672	20
Total (Acct. 233):	369,430	
Other Deferred Credits (253):		
Regulatory Liability	963,977	21
NONE		22
Total (Acct. 253):	963,977	

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)	3,956,789	0	3,668,578	0	7,625,367	1
Materials and Supplies	20,888	0	2,344	0	23,232	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	589,259	0	1,074,696	0	1,663,955	4
Customer Advances for Construction					0	5
Regulatory Liability	203,277	0	790,824	0	994,101	6
NONE					0	7
Average Net Rate Base	3,185,141	0	1,805,402	0	4,990,543	
Net Operating Income	73,492	0	54,908	0	128,400	8
Net Operating Income as a percent of Average Net Rate Base						
	2.31%	N/A	3.04%	N/A	2.57%	

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	2.7	1
Electric		2
Gas		3
Sewer	2.5	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	209,437	0	814,788	0	1,024,225	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	12,320	0	47,928	0	60,248	3
Other (specify):						
NONE					0	4
Balance End of Year	197,117	0	766,860	0	963,977	

FINANCIAL SECTION FOOTNOTES

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

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

July 7, 2003 and March 2, 2007.

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.

(143) OTHER ACCOUT RECEIVABLE: ACCRUAL INTEREST ON INVESTMENT \$2,273. This is interest earned on Equipment Replacement Fund Certificate of Deposit, but not paid in 2007.

(145) RECEIVABLES FROM MUNICIPALITY: CITY SHARE OF SPECIAL ASSESSMENT \$20,684 The Kansas Avenue Project contained assessable charges for sidewalk, gurb and gutter, parking lot pavement, tree removal and some sewer lateral upgrades. The City was to advance the cost of sewer lateral upgrades, so the property owners would only have one special assessment per property. However, final values were not provided by engineer until February, so could not be paid by City prior to end of calendar year.

(233) PAYABLES TO MUNICIPALITY: During the year all insurance, vacation, sick pay and the retirement on such pay is advanced by City and debt service payments are made from City's Debt Service Fund. Insurance is calculated on values and distribution of wages. Employee benefits are calculated proportionately based on distribution of wages. Debt Service Fund is reimbursed for actual amounts expended. Those benefits for 2007 are:

2007 INSURANCE PAID BY MUNICIPALITY \$13,672
2007 PAYROLL AND FRINGE BENEFITS \$109,917
2007 DEBT PAYMENTS PAID BY MUNICIPALITY \$245,841

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	533,560	417,684	1
Total Sales of Water	533,560	417,684	
Other Operating Revenues			
Forfeited Discounts (470)	3,194	2,459	2
Other Water Revenues (474)	10,480	10,768	3
Total Other Operating Revenues	13,674	13,227	
Total Operating Revenues	547,234	430,911	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	146,861	147,791	4
General Operating Expenses (680-690)	116,249	101,582	5
Total Operation and Maintenance Expenses	263,110	249,373	
Other Operating Expenses			
Depreciation Expense (403)	99,575	75,991	6
Amortization Expense (404)	42,181	42,181	7
Taxes (408)	68,876	57,204	8
Total Other Operating Expenses	210,632	175,376	
Total Operating Expenses	473,742	424,749	
NET OPERATING INCOME	73,492	6,162	

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	741	30,487	126,710	4
Commercial	351	58,449	153,633	5
Industrial	3	27,024	37,254	6
Total Metered Sales to General Customers (461)	1,095	115,960	317,597	
Private Fire Protection Service (462)	23		15,192	7
Public Fire Protection Service (463)	1,151		178,189	8
Other Sales to Public Authorities (464)	31	7,446	22,582	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,300	123,406	533,560	

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

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)	178,189	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)	178,189	
Forfeited Discounts (470):		
Customer late payment charges	3,194	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	3,194	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,800	7
Other (specify): TOWER RENTAL	5,520	8
WATER INSTALLATIONS & RECONNECTIONS	2,160	9
Total Other Water Revenues (474)	10,480	

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)	50,252	36,472	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	19,870	24,642	3
Chemicals (630)	40,431	27,694	4
Supplies and Expenses (640)	16,809	29,975	5
Repairs of Water Plant (650)	16,143	26,635	6
Transportation Expenses (660)	3,356	2,373	7
Total Plant Operation and Maintenance Expenses	146,861	147,791	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	38,640	37,213	8
Office Supplies and Expenses (681)	6,447	9,316	9
Outside Services Employed (682)	12,995	10,040	10
Insurance Expense (684)	6,595	5,744	11
Employees Pensions and Benefits (686)	44,622	36,321	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	6,950	2,948	14
Uncollectible Accounts (690)	0	0	15
Total General Operating Expenses	116,249	101,582	
Total Operation and Maintenance Expenses	263,110	249,373	

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		61,750	51,293	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		573	568	2
Net property tax equivalent		61,177	50,725	
Social Security		7,203	6,149	3
PSC Remainder Assessment		496	330	4
Other (specify): NONE			0	5
Total tax expense		68,876	57,204	

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			Sawyer				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.206158				3
County tax rate	mills		2.845735				4
Local tax rate	mills		6.011046				5
School tax rate	mills		6.574581				6
Voc. school tax rate	mills		1.179719				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		16.817239				10
Less: state credit	mills		1.058284				11
Net tax rate	mills		15.758955				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.011046				14
Combined School Tax Rate	mills		7.754300				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.765346				17
Total Tax Rate	mills		16.817239				18
Ratio of Local and School Tax to Total	dec.		0.818526				19
Total tax net of state credit	mills		15.758955				20
Net Local and School Tax Rate	mills		12.899113				21
Utility Plant, Jan. 1	\$	5,795,888	5,795,888				22
Materials & Supplies	\$	19,377	19,377				23
Subtotal	\$	5,815,265	5,815,265				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,815,265	5,815,265				26
Assessment Ratio	dec.		0.823200				27
Assessed Value	\$	4,787,126	4,787,126				28
Net Local & School Rate	mills		12.899113				29
Tax Equiv. Computed for Current Year	\$	61,750	61,750				30
Tax Equivalent per 1994 PSC Report	\$	41,056					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	61,750					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)	74,040	696	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)	729,359	59,289	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	47,633		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	851,032	59,985	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	431,159	12,229	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	128,407	1,390	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	101,689		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,633		20
Total Pumping Plant	664,888	13,619	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	58,287		23
Total Water Treatment Plant	58,287	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)			74,736	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)	87,723		700,925	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			47,633	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	87,723	0	823,294	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			443,388	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			129,797	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			101,689	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,633	20
Total Pumping Plant	0	0	678,507	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			58,287	23
Total Water Treatment Plant	0	0	58,287	

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)	19,189		24
Structures and Improvements (341)	2,015		25
Distribution Reservoirs and Standpipes (342)	414,857		26
Transmission and Distribution Mains (343)	1,295,523	166,608	27
Fire Mains (344)	0		28
Services (345)	146,104	42,431	29
Meters (346)	107,974	7,548	30
Hydrants (348)	165,367	9,232	31
Other Transmission and Distribution Plant (349)	1,370		32
Total Transmission and Distribution Plant	2,152,399	225,819	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	1,259		35
Computer Equipment (372.1)	17,813	698	36
Transportation Equipment (373)	9,665		37
Other General Equipment (379)	110,824	556	38
Other Tangible Property (390)	0		39
Total General Plant	139,561	1,254	
Total utility plant in service directly assignable	3,866,167	300,677	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	3,866,167	300,677	

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)			19,189 24
Structures and Improvements (341)			2,015 25
Distribution Reservoirs and Standpipes (342)			414,857 26
Transmission and Distribution Mains (343)	16,415		1,445,716 27
Fire Mains (344)			0 28
Services (345)			188,535 29
Meters (346)	730		114,792 30
Hydrants (348)	4,900		169,699 31
Other Transmission and Distribution Plant (349)			1,370 32
Total Transmission and Distribution Plant	22,045	0	2,356,173
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			1,259 35
Computer Equipment (372.1)			18,511 36
Transportation Equipment (373)	9,665		0 37
Other General Equipment (379)			111,380 38
Other Tangible Property (390)			0 39
Total General Plant	9,665	0	131,150
Total utility plant in service directly assignable	119,433	0	4,047,411
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	119,433	0	4,047,411

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)	76,028		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	8,675		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	84,703	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	80,434		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	24,664		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	105,098	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)			76,028 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			8,675 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	84,703
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			80,434 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			24,664 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	105,098
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,303,835	80,148	27
Fire Mains (344)	0		28
Services (345)	282,196	37,620	29
Meters (346)	0		30
Hydrants (348)	130,090	29,464	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,716,121	147,232	
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)	22,080		38
Other Tangible Property (390)	0		39
Total General Plant	22,080	0	
Total utility plant in service directly assignable	1,928,002	147,232	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,928,002	147,232	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,383,983 27
Fire Mains (344)			0 28
Services (345)			319,816 29
Meters (346)			0 30
Hydrants (348)			159,554 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,863,353
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)			22,080 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	22,080
Total utility plant in service directly assignable	0	0	2,075,234
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	2,075,234

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			11,383	11,383	1
February			10,585	10,585	2
March			10,274	10,274	3
April			10,698	10,698	4
May			15,333	15,333	5
June			15,091	15,091	6
July			15,571	15,571	7
August			15,281	15,281	8
September			9,355	9,355	9
October			8,731	8,731	10
November			7,113	7,113	11
December			7,318	7,318	12
Total annual pumpage	0	0	136,733	136,733	
Less: Water sold				123,406	13
Volume pumped but not sold				13,327	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				4,071	16
Volume related to equipment/system malfunction				280	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				4,351	19
Volume pumped but unaccounted for				8,976	20
Percent of water lost				7%	21
If more than 25%, indicate causes and state what action has been taken to reduce water loss:					22
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				752	23
Date of maximum: 8/8/2007					24
Cause of maximum:					25
Flushing of Manholes					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				144	26
Date of minimum: 10/23/2007					27
Total KWH used for pumping for the year				254,610	28
If water is purchased: Vendor Name:					29
Point of Delivery:					30

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)	
LEIN ROAD	6	1,147	8	144,000	Yes	1
HWY B	7	138	24	1,440,000	Yes	2
PETERSON ROAD	8	401	18	2,160,000	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)	
Identification	6	7	8	1
Location	LEIN ROAD	HWY B	PETERSON RD	2
Purpose	S	P	P	3
Destination	R	D	D	4
Pump Manufacturer	AIRMOTOR	CHRISTIANSON	CHRISTIANSON	5
Year Installed	1999	2006	2006	6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	7
Actual Capacity (gpm)	110	1,000	1,500	8
Pump Motor or Standby Engine Mfr	FRANKLIN	HITACHI	HITACHI	9 10
Year Installed	1999	2006	2006	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	100	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				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	LEIN ROAD	NYMAN AVENUE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1998	1971	4
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	5
Elevation difference in feet (See Headnote 3.)	53	120	6
Total capacity in gallons (actual)	510,000	150,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	3.6000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

1. Report mains separately by pipe material, function, diameter and either within or outside the municipal boundaries.
2. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement), or P (Plastic for plastic and all other non-metal excluding asbestos-cement).
3. Identify function as: T (Transmission), D (Distribution) or S (Supply).
4. Explain all reported adjustments as a schedule footnote.
5. For main additions reported in column (e), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	D	4.000	6,638	0	1,428	0	5,210	1
M	D	4.000	7,158	0	0	0	7,158	2
P	D	4.000	720	50	0	0	770	3
A	D	6.000	21,575	0	427	0	21,148	4
M	D	6.000	7,112	0	0	0	7,112	5
P	D	6.000	22,495	2,125	0	0	24,620	6
A	D	8.000	2,380	0	176	0	2,204	7
M	D	8.000	468	0	0	0	468	8
P	D	8.000	25,768	3,537	0	0	29,305	9
P	S	8.000	1,110	0	0	0	1,110	10
A	D	10.000	6,769	0	775	0	5,994	11
M	D	10.000	377	0	377	0	0	12
M	T	10.000	100	0	100	0	0	13
P	D	10.000	36,155	2,092	0	0	38,247	14
A	D	12.000	1,574	0	0	0	1,574	15
P	D	12.000	5,559	0	0	0	5,559	16
P	T	12.000	2,580	0	0	0	2,580	17
Total Within Municipality			148,538	7,804	3,283	0	153,059	
P	D	6.000	121	0	0	0	121	18
P	D	12.000	2,476	0	0	0	2,476	19
Total Outside of Municipality			2,597	0	0	0	2,597	
Total Utility			151,135	7,804	3,283	0	155,656	

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	0.625	595	0	0	0	595	115	1
M	0.750	99	0	0	0	99	14	2
M	1.000	583	16	0	0	599	100	3
P	1.000		2			2	1	4
M	1.250	12	0	0	0	12		5
M	1.500	28	0	0	0	28	7	6
M	2.000	54	2	1	0	55	8	7
P	2.000		2			2	1	8
M	2.500	1	0	0	0	1		9
M	3.000	3	0	0	0	3		10
P	4.000	8	0	0	0	8		11
P	6.000	8	3	0	0	11	6	12
P	8.000	1	0	0	0	1		13
Total Utility		1,392	25	1	0	1,416	252	

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	1,031	42	4	16	1,085	147	1
0.750	27	2	0	4	33	6	2
1.000	87	1	0	0	88	9	3
1.250	4	0	0	0	4	0	4
1.500	35	1	1	0	35	4	5
2.000	27	0	1	0	26	3	6
3.000	10	0	0	0	10	4	7
4.000	2	1	0	0	3	1	8
6.000	1	0	0	0	1	1	9
Total:	1,224	47	6	20	1,285	175	

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	764	236	0	10	2	73	1,085	1
0.750	8	17	0	1	0	7	33	2
1.000	9	62	2	11	0	4	88	3
1.250	0	3	0	1	0	0	4	4
1.500	1	31	0	3	0	0	35	5
2.000	0	18	1	5	0	2	26	6
3.000	0	2	0	4	0	4	10	7
4.000	0	1	0	1	0	1	3	8
6.000	0	1	0	0	0	0	1	9
Total:	782	371	3	36	2	91	1,285	

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	4				4	1
Within Municipality	287	14	7		294	2
Total Fire Hydrants	291	14	7	0	298	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	297
Number of distribution system valves end of year:	735
Number of distribution valves operated during year:	272

WATER OPERATING SECTION FOOTNOTES

Other Operating Revenues (Water) (Page W-04)

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

WATER INSTALLATIONS & RECONNECTIONS: \$2,160 Utility charges per tariffs \$20 for reconnections and \$25 for installations. The change from quarterly to monthly billings has resulted in additional disconnections and reconnections.

TOWER RENTAL: The Utility receives \$460 per month from a cellular phone company to place antennae on one of its towers. Class D Utilities are to report this revenue in (474) rather than (418).

Return on Net Investment in meters charged to Sewer Department. Value is determined by 1/2 average net investment x 6%.

Done

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.

(600) Salaries & Wages: + 38% In 2006 added additional employee, 2007 was first full year. Also, in 2007 started billing monthly instead of quarterly, so additional hours for meter readings.

(630) Chemicals: +46% Price increase in chemicals as calgon went from \$15,736 in 2006 to \$29,480 in 2007.

(640) Supply & Expense: -44% 2006 was unusually high as it contained \$26,060 for well abandonment.

(650) Repairs to Water Plant: -39% Capital improvements to plant in 2005 and 2006 reduced need for repairs.

(681) Office S&E: -.31% 2006 was higher than normal, as it contained \$1,500 for SCADA licensing and \$571 for certification of water operator.

(689) Miscellaneous General Expenses: +136% Lab testing increased from \$2315 to \$6,530 which included \$930 for tap water analysis and \$1,248 for safe water testing.

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

General footnotes

The book value from Wells #1, #2, #3 & #4 which were not being used have been completely abandoned and removed.

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

(314) Wells & Springs: \$59,289 Major upgrade to well #6.

(321) Structures & Improvements: Finishing touches for 2 pumphouses put in service in 2006. \$8,971 for blacktopping at the wellhouses.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$10,000, please explain.

(314) Wells & Springs: Wells #1, #2, #3, & #4, abandoned and removed from service.

WATER OPERATING SECTION FOOTNOTES

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

If Plant in Service Retirements, Account 345, are greater than zero AND Retirements on the Water Services schedule are zero, please explain.

Kansas Avenue renovations, service materials were removed and upgraded, but total number of services did not change.

Sources of Water Supply - Ground Waters (Page W-13)

General footnotes

The Utility completely abandoned and removed their old wells that are no longer in service in 2007.

Pumping & Power Equipment (Page W-15)

General footnotes

The pumps from wells Bay Street (Well #1) and Johnson Street (Well #3) were removed with the abandonment and removal of the wells. Those pumps were scrapped.

Water Mains (Page W-17)

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

Utility Additions: 50' of 4"; 314' of 6"; 2,103' of 8"; 1,752' of 10" at cost of \$166,608 which was borrowed from local financial institution.

Contributed Plant Additions: 340' of 10" at cost of \$10,311 was paid by owner directly to contractor. Greenwood Lane Extension: 1,811' of 6"; 1,434' of 8" at cost of \$69,837. Owners contributed approx. 1/4 with the balance being borrowed by Utility from local financial institution and set up as a special assessment based on actual project costs.

Water Services (Page W-18)

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

Utility: \$42,431 was part of update to Kansas Ave with laterals being updated from main to curbstops. Project was financed with funds borrowed from local financial institution.

Contributed Plant: 8 1" and 4 2" \$27,226 Owner paid directly. Values were provided to Utility by contractor except for one for Shue's Pond which City paid Utility amount as determined by project engineer. 10 1" and 3 3" \$10,394 Greenwood Lane Extension, approximately 1/4 advanced by owner with balance of actual costs borrowed from local financial institution and set up as special assessment.

If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

One 2" copper service owner replaced service with 2" plastic service. This was done directly by outside contractor and utility provided information after the fact.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

Explain all reported adjustments.

In stock increased with meters added as inventory which had previously been removed from inventory: 16 5/8" and 4 3/4".

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

These meters are removed and tested for both high and low flow on a 7 year cycle. They must test within 3%. When reading for monthly billings, any reading which seems above or below normal, also results in that meter being tested.

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)

General footnotes

Schedule has been adopted for operation of valves and more than 1/2 were tested in 2006. Also, many were replaced with new valves with the Kansas Avenue project and 49 additional were added to system in 2007. These will be operated in future years.

Explain all reported Adjustments.

chedule has been adopted for operation of valves and more than 1/2 were tested in 2006. Also, many were replaced with new valves with the Kansas Avenue project and 49 additional were added to system in 2007. These will be operated in future years.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	463,346	392,718	1
Total Sewage Operating Revenues	463,346	392,718	
Other Operating Revenues			
Forfeited Discounts (631)	2,510	2,261	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	0	0	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	2,510	2,261	
Total Operating Revenues	465,856	394,979	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	127,897	134,811	8
Maintenance Expenses (831-834)	39,015	95,064	9
Customer Accounting & Collection Expenses (840-843)	25,575	20,030	10
Administrative and General Expenses (850-857)	102,270	91,892	11
Total Operation and Maintenance Expenses	294,757	341,797	
Other Operating Expenses			
Depreciation Expense (403)	108,152	98,295	12
Amortization Expense (404)		0	13
Taxes (408)	8,039	8,076	14
Total Other Operating Expenses	116,191	106,371	
Total Operating Expenses	410,948	448,168	
NET OPERATING INCOME	54,908	(53,189)	

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	22	898	4,880	1
Commercial Revenues	1	40	232	2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	23	938	5,112	
Measured Service to General Customers (622)				
Residential Revenues	715	28,338	151,238	5
Commercial Revenues	346	65,021	275,272	6
Industrial Revenues	2	913	3,671	7
Revenues from Public Authorities	30	6,358	28,053	8
Total Measured Service to General Customers (622)	1,093	100,630	458,234	
Service to Public Authorities (623)				9
Service to Other Systems (624)				10
Other Sewerage Service (625)				11
Interdepartmental Service (626)				12
Total Sewage Operating Revenues	1,116	101,568	463,346	

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)
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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.
 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)	
Customers Forfeited Discounts (631):		
Customer late payment charges	2,510	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	2,510	
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):		
NONE		6
Total Miscellaneous Operating Revenues (635)	0	
Amortization of Construction Grants (636):		
NONE		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)	42,495	47,039	1
Power and Fuel for Pumping (821)	19,285	17,777	2
Power and Fuel for Aeration Equipment (822)	47,881	52,288	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)	15,526	14,370	8
Transportation Expenses (828)	2,710	3,337	9
Rents (829)		0	10
Total Operation Expenses	127,897	134,811	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	9,136	14,635	11
Maintenance of Collection System Pumping Equipment (832)	16,970	11,571	12
Maintenance of Treatment and Disposal Plant Equipment (833)	5,685	35,818	13
Maintenance of General Plant Structures and Equipment (834)	7,224	33,040	14
Total Maintenance Expenses	39,015	95,064	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	12,845	11,103	15
Flat Rate Inspections (841)	0	0	16
Meter Reading (842)	12,730	8,927	17
Uncollectible Accounts (843)	0	0	18
Total Customer Accounting & Collection Expenses	25,575	20,030	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	24,075	23,897	19
Office Supplies and Expenses (851)	3,507	4,352	20
Outside Services Employed (852)	18,013	9,535	21
Insurance Expense (853)	6,595	5,743	22
Employees Pensions and Benefits (854)	43,475	44,789	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)	2,978	0	24
Miscellaneous General Expenses (856)	3,627	3,576	25
Rents (857)		0	26
Total Administrative and General Expenses	102,270	91,892	
Total Operation and Maintenance Expenses	294,757	341,797	

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		7,041	7,204	1
Local and School Tax Equivalent on Meters Charged by Water Department		573	568	2
PSC Remainder Assessment		425	304	3
Other (specify): NONE			0	4
Total tax expense		8,039	8,076	

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, 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)	20,640		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	67,907	6,653	6
Collecting Mains and Accessories (313)	1,046,477	106,081	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	130,173		9
Other Collecting System Equipment (316)	0		10
Total Collection System	1,265,197	112,734	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	9,878		12
Receiving Wells (322)	41,019	10,020	13
Electric Pumping Equipment (323)	408,925	1,070	14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	459,822	11,090	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	68,208		17
Structures and Improvements (331)	152,020		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	916,980	12,008	20
Secondary Treatment Equipment (334)	475,754		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	5,990		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	38,067		25
Flow Metering and Monitoring Equipment (339)	41,195		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)			20,640	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			74,560	6
Collecting Mains and Accessories (313)	9,923		1,142,635	7
Interceptor Mains and Accessories (314)			0	8
Force Mains (315)			130,173	9
Other Collecting System Equipment (316)			0	10
Total Collection System	9,923	0	1,368,008	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			9,878	12
Receiving Wells (322)			51,039	13
Electric Pumping Equipment (323)			409,995	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	470,912	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			68,208	17
Structures and Improvements (331)			152,020	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			928,988	20
Secondary Treatment Equipment (334)			475,754	21
Advanced Treatment Equipment (335)			0	22
Chlorination Equipment (336)			5,990	23
Sludge Treatment and Disposal Equipment (337)			0	24
Plant Site Piping (338)			38,067	25
Flow Metering and Monitoring Equipment (339)			41,195	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, 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)	8,498		28
Total Treatment and Disposal Plant	1,706,712	12,008	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	0		30
Office Furniture and Equipment (372)	1,259		31
Computer Equipment (372.1)	9,937	697	32
Transportation Equipment (373)	9,666		33
Other General Equipment (379)	157,010	1,010	34
Other Tangible Property (390)	0		35
Total General Plant	177,872	1,707	
Total utility plant in service directly assignable	3,609,603	137,539	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	3,609,603	137,539	

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)			8,498 28
Total Treatment and Disposal Plant	0	0	1,718,720
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			0 30
Office Furniture and Equipment (372)			1,259 31
Computer Equipment (372.1)			10,634 32
Transportation Equipment (373)	9,666		0 33
Other General Equipment (379)			158,020 34
Other Tangible Property (390)			0 35
Total General Plant	9,666	0	169,913
Total utility plant in service directly assignable	19,589	0	3,727,553
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	19,589	0	3,727,553

**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, 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)	266,523	81,018	6
Collecting Mains and Accessories (313)	1,688,605	88,767	7
Interceptor Mains and Accessories (314)	0		8
Force Mains (315)	307,473	11,182	9
Other Collecting System Equipment (316)	0		10
Total Collection System	2,262,601	180,967	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0	88,657	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	88,657	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	261,023		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	179,031		20
Secondary Treatment Equipment (334)	61,241		21
Advanced Treatment Equipment (335)	0		22
Chlorination Equipment (336)	0		23
Sludge Treatment and Disposal Equipment (337)	0		24
Plant Site Piping (338)	124,785		25
Flow Metering and Monitoring Equipment (339)	24,442		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)			347,541 6
Collecting Mains and Accessories (313)			1,777,372 7
Interceptor Mains and Accessories (314)			0 8
Force Mains (315)			318,655 9
Other Collecting System Equipment (316)			0 10
Total Collection System	0	0	2,443,568
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)			0 11
Structures and Improvements (321)			0 12
Receiving Wells (322)			88,657 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	88,657
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)			0 17
Structures and Improvements (331)			261,023 18
Preliminary Treatment Equipment (332)			0 19
Primary Treatment Equipment (333)			179,031 20
Secondary Treatment Equipment (334)			61,241 21
Advanced Treatment Equipment (335)			0 22
Chlorination Equipment (336)			0 23
Sludge Treatment and Disposal Equipment (337)			0 24
Plant Site Piping (338)			124,785 25
Flow Metering and Monitoring Equipment (339)			24,442 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, 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)	41,108		28
Total Treatment and Disposal Plant	691,630	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	22,975	34
Other Tangible Property (390)	0		35
Total General Plant	0	22,975	
Total utility plant in service directly assignable	2,954,231	292,599	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	2,954,231	292,599	

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)			41,108 28
Total Treatment and Disposal Plant	0	0	691,630
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)			22,975 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	22,975
Total utility plant in service directly assignable	0	0	3,246,830
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	0	3,246,830

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	2.000	2	1	0	0	3		1
Sewer	4.000	1,167	20	0	0	1,187	66	2
Sewer	6.000	77	3	0	0	80	20	3
Sewer	8.000	6	0	0	0	6	2	4
Total Utility		1,252	24	0	0	1,276	88	

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	8,383	923	0	0	9,306	1
6.000	17,552	0	0	0	17,552	2
8.000	91,258	3,412	2,481	0	92,189	3
10.000	15,571	0	0	0	15,571	4
12.000	17,938	1,462	0	0	19,400	5
15.000	175	0	0	0	175	6
18.000	1,848	0	0	0	1,848	7
24.000	538	0	0	0	538	8
Total Utility	153,263	5,797	2,481	0	156,579	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-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.

(831) Maint. Sewage Collection System: -38% 2006 was high because of location of services and costs associated with providing temporary service during construction on Hwy 77 and Peterson Road.

(832) Maint. of Collection System Pumping Equip.: +47% Includes \$11,614 in lift repairs.

(833) Maint. of Treatment and Disposal Plant Equip: -84% 2006 was higher than normal, as it contained \$22,845 in assessment reports.

(834) Maint. of General Plant Structures and Equipment: -78% 2006 was higher than normal as it contained \$19,269 for blacktopping and \$6,795 for grading and reseeding.

(842) Meter Reading: +43% In 2007 Utility went from quarterly to monthly billings.

(852) Outside Services Employed: +89% Includes \$8,988 for engineers to evaluate and for GIS mapping of system.

(855) Regulatory Commission Expense: Went from 0 to \$2,978. Rate increase application processed in 2007.

Sewer Utility Plant in Service --Plant Financed by Utility or Municipality-- (Page S-07)

If Additions for any Accounts exceed \$10,000, please explain.

(313) Collecting Mains and Accessories: Kansas Avenue Project, 1,598' of 8" and 1,122' of 12" main was installed. Project was financed with borrowings from local financial institution.

(322) Receiving Wells: Lifts #9 & #10, which were put into service in 2006 were undersized in the specs. The lifts were upgraded in 2007. Financed with Utility 2007 revenues.

(333) Primary Treatment Equipment: \$9,450 for blower for lagoon and the balance was closeout out of 2005 modifications to plant.

Sewer Utility Plant in Service --Plant Financed by Contributions-- (Page S-09)

If Additions for any Accounts exceed \$10,000, please explain.

(312) Service Connections, Traps and Accessories: Kansas Avenue Project 42 services upgraded and one new at cost of \$19,499. Project was set up as a special assessment based on actual costs. \$57,212 paid directly to contractor by owner. Amounts provided by contractors. Greenwood Lane Extension 12 services added at a cost of \$4,307 and set up as a special assessment.

(313) Collecting Mains and Accessories: 340' of 12" \$8,943 paid directly to contractor by owner. Amount provided by contractor. Greenwood Lane Extension 1,814' of 8" \$79,824 approximately 1/4 advanced to utility and remainder of project set up as special assessment.

(315) Force Mains: Greenwood Lane Extension 923' of 4" \$11,182. Project set up as special assessment.

(322) Receiving Wells: Greenwood Lane Extension \$88,657. Project set up as special assessment.

(379.1) Other General Equipment - SCADA: Greenwood Lane Extension SCADA system for new lift. Project set up as special assessment.

SEWER OPERATING SECTION FOOTNOTES

Sewer Services (Page S-11)

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

1 4" \$623 actual cost paid directly by City for service to Shue's Pond.

1 2" and 8 4" \$57,212 services owner contacted installer and paid installer directly. The cost of installation was provided by contractor.

The remaining balance of \$23,183 was financed through Utility borrowings from local financial institution and set up as special assessments.

Sewer Mains (Page S-12)

If Added During Year is greater than zero, please explain financing (see schedule headnote No. 3 regarding financing of mains).

340' of 12" \$8,943 installed directly by contractor at request of owner. Cost provided by contractor.

1,598' of 8" and 1,122' of 12" installed by Utility at cost of \$106,081 which was financed with borrowing from local financial institution.

923' of 4" \$11,182 and 1,814' of 8" \$79,824, approximately 1/4 was advanced to the Utility and the balance with financed with borrowings from local financial institution and set up as special assessment.
