



3014 (02-02-05)

ANNUAL REPORT

OF

Name: KIMBERLY WATER UTILITY

Principal Office: 515 WEST KIMBERLY AVENUE
KIMBERLY, WI 54136

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

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: KIMBERLY WATER UTILITY
Utility Address: 515 WEST KIMBERLY AVENUE
KIMBERLY, WI 54136

When was utility organized? 1/1/1925

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: RICK J HERMUS

Title: SECRETARY/ TREASURER

Office Address: KIMBERLY WATER UTILITY
515 KIMBERLY AVENUE
KIMBERLY, WI 54136

Telephone: (920) 788 - 7500

Fax Number: (920) 788 - 9723

E-mail Address:

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

Name: JASON VOLLRATH

Title: CPA

Office Address: ERICKSON AND ASSOCIATES, S.C.
1000 WEST COLLEGE AVENUE
APPLETON, WI 54914

Telephone: (920) 733 - 4957 EXT 124

Fax Number: (920) 733 - 6221

E-mail Address: jason@erickson-cpas.com

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

Name: EARL STRICK

Title: CHAIRMAN

Office Address:
515 WEST KIMBERLY AVENUE
KIMBERLY, WI 54136

Telephone: (920) 788 - 7500

Fax Number: (920) 788 - 9723

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: ERICKSON AND ASSOCIATES, S.C.
1000 WEST COLLEGE AVENUE
APPLETON, WI 54914

Telephone: (920) 733 - 4957 EXT

Fax Number: (920) 733 - 6221

E-mail Address: jason@erickson-cpascom

Date of most recent audit report: 12/31/2007

Period covered by most recent audit: 01/01/07-12/31/07

Names and titles of utility management including manager or superintendent:

Name: RICK J HERMUS

Title: SECRETARY/TREASURER

Office Address: KIMBERLY WATER UTILITY
515 WEST KIMBERLY AVENUE
KIMBERLY, WI 54136

Telephone: (920) 788 - 7500

Fax Number: (920) 788 - 9723

E-mail Address:

Name: ROB KLEIN

Title: SUPERINTENDENT

Office Address: KIMBERLY WATER UTILITY
515 WEST KIMBERLY AVENUE
KIMBERLY, WI 54136

Telephone: (920) 788 - 7500

Fax Number: (920) 788 - 9723

E-mail Address:

Name of utility commission/committee: KIMBERLY WATER COMMISSION

Names of members of utility commission/committee:

- JOHN JOHNSON
- ROBERT KRUEGER
- ROGER STIENEN
- EARL STRICK, CHAIRMAN

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

IDENTIFICATION AND OWNERSHIP

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

Firm Name: N/A

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)	1,358,002	1,232,065	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	792,111	771,449	2
Depreciation Expense (403)	170,354	156,734	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	120,297	121,966	5
Total Operating Expenses	1,082,762	1,050,149	
Net Operating Income	275,240	181,916	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	275,240	181,916	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	18,191	11,069	9
Interest and Dividend Income (419)	31,222	32,094	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	49,413	43,163	
Total Income	324,653	225,079	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(13,929)	(13,929)	12
Other Income Deductions (426)	17,209	17,209	13
Total Miscellaneous Income Deductions	3,280	3,280	
Income Before Interest Charges	321,373	221,799	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	77,933	79,660	14
Amortization of Debt Discount and Expense (428)	912	912	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	78,845	80,572	
Net Income	242,528	141,227	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,276,987	3,138,238	20
Balance Transferred from Income (433)	242,528	141,227	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	2,478	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,519,515	3,276,987	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,358,002		1,358,002	1
Total (Acct. 400):	1,358,002	0	1,358,002	
Operation and Maintenance Expense (401-402):				
Derived	792,111		792,111	2
Total (Acct. 401-402):	792,111	0	792,111	
Depreciation Expense (403):				
Derived	170,354		170,354	3
Total (Acct. 403):	170,354	0	170,354	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	120,297		120,297	5
Total (Acct. 408):	120,297	0	120,297	
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:	275,240	0	275,240	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
MISCELLANEOUS	18,191		18,191	10
Total (Acct. 418):	18,191	0	18,191	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	31,222	0	31,222 11
Total (Acct. 419):	31,222	0	31,222
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	49,413	0	49,413
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(13,929)		(13,929) 14
NONE	0	0	0 15
Total (Acct. 425):	(13,929)	0	(13,929)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		17,209	17,209 16
NONE	0	0	0 17
Total (Acct. 426):	0	17,209	17,209
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(13,929)	17,209	3,280
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	77,933		77,933 18
Total (Acct. 427):	77,933	0	77,933
Amortization of Debt Discount and Expense (428):			
NONE	912		912 19
Total (Acct. 428):	912	0	912
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 21
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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	78,845	0	78,845
NET INCOME:	259,737	(17,209)	242,528
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,534,092	742,895	3,276,987 24
Total (Acct. 216):	2,534,092	742,895	3,276,987
Balance Transferred from Income (433):			
Derived	259,737	(17,209)	242,528 25
Total (Acct. 433):	259,737	(17,209)	242,528
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,793,829	725,686	3,519,515

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <p>1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,358,002	0	0	0	1,358,002	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	1,358,002	0	0	0	1,358,002	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	131,967		131,967	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	131,967	0	131,967	

FULL-TIME EMPLOYEES (FTE)

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

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

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

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,231,992	6,807,982	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,647,053	1,515,893	2
Net Utility Plant	5,584,939	5,292,089	
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)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	54,626	77,356	8
Temporary Cash Investments (132)	506,807	705,585	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	364,082	695,632	11
Other Accounts Receivable (143)	475,749	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	45,289	0	14
Materials and Supplies (150)	15,093	13,595	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	4,038	1,354	17
Total Current and Accrued Assets	1,465,684	1,493,522	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	13,684	14,597	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	13,684	14,597	
Total Assets and Other Debits	7,064,307	6,800,208	

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)	931,852	931,852	21
Appropriated Earned Surplus (215)	82,860	82,860	22
Unappropriated Earned Surplus (216)	3,519,515	3,276,987	23
Total Proprietary Capital	4,534,227	4,291,699	
LONG-TERM DEBT			
Bonds (221)	1,730,000	1,810,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	1,730,000	1,810,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	36,055	39,478	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	109,792	110,924	31
Interest Accrued (237)	19,861	19,645	32
Other Current and Accrued Liabilities (238)	410,159	290,320	33
Total Current and Accrued Liabilities	575,867	460,367	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	224,213	238,142	36
Total Deferred Credits	224,213	238,142	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	7,064,307	6,800,208	

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	6,807,982	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,151,410	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,080,582	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	7,231,992	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,292,157	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	354,896	0	0	0	13
Total Accumulated Provision	1,647,053	0	0	0	
Net Utility Plant	5,584,939	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,178,206				1,178,206	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	170,354				170,354	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,052				6,052	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	176,406	0	0	0	176,406	16
Debits during year						17
Book cost of plant retired	62,455				62,455	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	62,455	0	0	0	62,455	25
Balance end of year (110.1)	1,292,157	0	0	0	1,292,157	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	337,687				337,687	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	17,209				17,209	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	17,209	0	0	0	17,209	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	354,896	0	0	0	354,896	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):	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	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
Electric Utility						
Fuel for generation					0	0 1
Other					0	0 2
Total Electric Utility					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	15,093	13,595 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	<u>15,093</u>	<u>13,595</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
BONDS	0	0	13,684	1
Total			<u><u>13,684</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	931,852	1
Changes during year (explain):		
Balance end of year	931,852	2

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)	
BONDS	12/15/2002	10/01/2022	3.83%	1,730,000	1
Total Bonds (Account 221):				1,730,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	110,924	1
Accruals:		
Charged water department expense	120,297	2
Charged electric department expense		3
Charged sewer department expense	2,240	4
Other (explain):		
NONE		5
Total Accruals and other credits	122,537	
Taxes paid during year:		
County, state and local taxes	110,419	6
Social Security taxes	12,346	7
PSC Remainder Assessment	904	8
Other (explain):		
NONE		9
Total payments and other debits	123,669	
Balance end of year	109,792	

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	19,645	77,933	77,717	19,861	1
Subtotal	19,645	77,933	77,717	19,861	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	19,645	77,933	77,717	19,861	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	364,082	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	364,082	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	307,763	9
Merchandising, jobbing and contract work		10
Other (specify):		
STORM WATER UTILITY	167,986	11
Total (Acct. 143):	475,749	
Receivables from Municipality (145):		
HYDRANT RENT	45,289	12
Total (Acct. 145):	45,289	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	222,859	17
DEFERRED ASSESSMENT	1,354	18
Total (Acct. 253):	224,213	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	5,939,405	0	0	0	5,939,405	1
Materials and Supplies	14,344	0	0	0	14,344	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,235,181	0	0	0	1,235,181	4
Customer Advances for Construction					0	5
Regulatory Liability	229,823	0	0	0	229,823	6
					0	7
Average Net Rate Base	4,488,745	0	0	0	4,488,745	
Net Operating Income	275,240	0	0	0	275,240	8
Net Operating Income as a percent of Average Net Rate Base	6.13%	N/A	N/A	N/A	6.13%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	236,788	0	0	0	236,788	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	13,929	0	0	0	13,929	3
Other (specify):					0	4
Balance End of Year	222,859	0	0	0	222,859	

FINANCIAL SECTION FOOTNOTES

Balance Sheet End-of-Year Account Balances (Page F-19)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

STORM WATER UTILITY - THE WATER UTILITY COLLECTS THE FEES FOR THE STORM WATER UTILITY.

SEWER(NONREGULATED) - THE WATER UTILITY COLLECTS THE FEES FOR THE SEWER UTILITY.

HYDRANT RENT - DUE FROM THE GENERAL FUND

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,294,401	1,161,676	1
Total Sales of Water	1,294,401	1,161,676	
Other Operating Revenues			
Forfeited Discounts (470)	17,500	14,873	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	46,101	55,516	6
Total Other Operating Revenues	63,601	70,389	
Total Operating Revenues	1,358,002	1,232,065	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	155,170	140,266	8
Water Treatment Expenses (630-635)	244,851	197,732	9
Transmission and Distribution Expenses (640-655)	176,662	208,373	10
Customer Accounts Expenses (901-904)	5,187	3,047	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	210,241	222,031	13
Total Operation and Maintenance Expenses	792,111	771,449	
Other Operating Expenses			
Depreciation Expense (403)	170,354	156,734	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	120,297	121,966	16
Total Other Operating Expenses	290,651	278,700	
Total Operating Expenses	1,082,762	1,050,149	
NET OPERATING INCOME	275,240	181,916	

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	2,403	103,298	336,629	4
Commercial	178	29,945	75,278	5
Industrial	23	176,915	313,638	6
Total Metered Sales to General Customers (461)	2,604	310,158	725,545	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	3		227,419	8
Other Sales to Public Authorities (464)	23	6,689	15,466	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	2	205,143	325,971	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,632	521,990	1,294,401	

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)	
DARBOY SANITARY DISTRICT	DISTRICT LIMITS	98,879	157,118	1
VILLAGE OF COMBINED LOCKS	VILLAGE LIMITS	106,264	168,853	2
Total		205,143	325,971	

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)	227,419	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)	227,419	
Forfeited Discounts (470):		
Customer late payment charges	17,500	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	17,500	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	7,235	10
Other (specify): SPRIINKLERS	33,332	11
MISCELLANEOUS	5,534	12
Total Other Water Revenues (474)	46,101	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses		0	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	138,254	120,964	7
Operation Supplies and Expenses (623)	6,821	6,613	8
Maintenance of Pumping Plant (625)	10,095	12,689	9
Total Pumping Expenses		155,170	140,266
WATER TREATMENT EXPENSES			
Operation Labor (630)	39,243	46,192	10
Chemicals (631)	137,196	97,433	11
Operation Supplies and Expenses (632)	2,664	4,395	12
Maintenance of Water Treatment Plant (635)	65,748	49,712	13
Total Water Treatment Expenses		244,851	197,732
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)	2,059	1,065	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,558	44,268	16
Maintenance of Mains (651)	133,364	118,677	17
Maintenance of Services (652)	22,446	21,617	18
Maintenance of Meters (653)	12,264	15,224	19
Maintenance of Hydrants (654)	4,799	6,709	20
Maintenance of Other Plant (655)	172	813	21
Total Transmission and Distribution Expenses		176,662	208,373

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	0		22
Accounting and Collecting Labor (902)	0		23
Supplies and Expenses (903)	5,187	3,047	24
Uncollectible Accounts (904)	0		25
Total Customer Accounts Expenses	5,187	3,047	
SALES EXPENSES			
Sales Expenses (910)	0		26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	59,500	58,400	27
Office Supplies and Expenses (921)	18,320	18,236	28
Administrative Expenses Transferred--Credit (922)	0		29
Outside Services Employed (923)	5,500	8,049	30
Property Insurance (924)	23,500	23,500	31
Injuries and Damages (925)	0		32
Employee Pensions and Benefits (926)	65,175	62,986	33
Regulatory Commission Expenses (928)	0		34
Miscellaneous General Expenses (930)	6,445	11,467	35
Transportation Expenses (933)	4,446	5,218	36
Maintenance of General Plant (935)	27,355	34,175	37
Total Administrative and General Expenses	210,241	222,031	
Total Operation and Maintenance Expenses	792,111	771,449	

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		109,793	110,924	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,240	2,208	2
Net property tax equivalent		107,553	108,716	
Social Security		11,284	12,346	3
PSC Remainder Assessment		1,460	904	4
Other (specify): NONE			0	5
Total tax expense		120,297	121,966	

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			Outagamie				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.213300				3
County tax rate	mills		5.516100				4
Local tax rate	mills		8.136300				5
School tax rate	mills		11.624700				6
Voc. school tax rate	mills		2.097900				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.588300				10
Less: state credit	mills		2.062700				11
Net tax rate	mills		25.525600				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.136300				14
Combined School Tax Rate	mills		13.722600				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.858900				17
Total Tax Rate	mills		27.588300				18
Ratio of Local and School Tax to Total	dec.		0.792325				19
Total tax net of state credit	mills		25.525600				20
Net Local and School Tax Rate	mills		20.224571				21
Utility Plant, Jan. 1	\$	6,807,982	6,807,982				22
Materials & Supplies	\$	13,595	13,595				23
Subtotal	\$	6,821,577	6,821,577				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,821,577	6,821,577				26
Assessment Ratio	dec.		0.795809				27
Assessed Value	\$	5,428,672	5,428,672				28
Net Local & School Rate	mills		20.224571				29
Tax Equiv. Computed for Current Year	\$	109,793	109,793				30
Tax Equivalent per 1994 PSC Report	\$	74,036					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	109,793					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	1,819		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	1,819	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	62,647		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)	1,222,838		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	1,285,485	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	431,976		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	555,597	135,917	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	27,597		20
Total Pumping Plant	1,015,170	135,917	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	437,532		23
Total Water Treatment Plant	437,532	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)			1,819	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	1,819	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			62,647	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)			1,222,838	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	1,285,485	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			431,976	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			691,514	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			27,597	20
Total Pumping Plant	0	0	1,151,087	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			437,532	23
Total Water Treatment Plant	0	0	437,532	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	150		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	722,825		26
Transmission and Distribution Mains (343)	1,494,495	265,154	27
Fire Mains (344)	0		28
Services (345)	295,030	70,946	29
Meters (346)	220,553	292	30
Hydrants (348)	131,048	14,156	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,864,101	350,548	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	5,730		35
Computer Equipment (391.1)	21,428		36
Transportation Equipment (392)	66,124		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	6,891		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	23,120		44
Other Tangible Property (399)	0		45
Total General Plant	123,293	0	
Total utility plant in service directly assignable	5,727,400	486,465	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,727,400	486,465	

**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)			150 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			722,825 26
Transmission and Distribution Mains (343)	40,010		1,719,639 27
Fire Mains (344)			0 28
Services (345)	17,005		348,971 29
Meters (346)	1,240		219,605 30
Hydrants (348)	4,200		141,004 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	62,455	0	3,152,194
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			5,730 35
Computer Equipment (391.1)			21,428 36
Transportation Equipment (392)			66,124 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			6,891 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			23,120 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	123,293
Total utility plant in service directly assignable	62,455	0	6,151,410
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	62,455	0	6,151,410

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	851,963		27
Fire Mains (344)	0		28
Services (345)	157,728		29
Meters (346)	0		30
Hydrants (348)	70,891		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,080,582	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	1,080,582	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,080,582	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			851,963 27
Fire Mains (344)			0 28
Services (345)			157,728 29
Meters (346)			0 30
Hydrants (348)			70,891 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,080,582
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	1,080,582
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,080,582

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			42,068	42,068	1
February			38,849	38,849	2
March			42,885	42,885	3
April			42,179	42,179	4
May			49,401	49,401	5
June			54,716	54,716	6
July			60,511	60,511	7
August			62,774	62,774	8
September			52,786	52,786	9
October			45,011	45,011	10
November			41,431	41,431	11
December			43,832	43,832	12
Total annual pumpage	0	0	576,443	576,443	
Less: Water sold				521,990	13
Volume pumped but not sold				54,453	14
Volume sold as a percent of volume pumped				91%	15
Volume used for water production, water quality and system maintenance				36,071	16
Volume related to equipment/system malfunction				4,784	17
Non-utility volume NOT included in water sales				420	18
Total volume not sold but accounted for				41,275	19
Volume pumped but unaccounted for				13,178	20
Percent of water lost				2%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,613	24
Date of maximum: 7/31/2007					25
Cause of maximum:					26
NORMAL SUMMER DEMAND					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,107	27
Date of minimum: 11/4/2007					28
Total KWH used for pumping for the year				1,538,960	29
If water is purchased: Vendor Name: NONE					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
404 NORTH JOHN STREET	1	760	12	591,586	Yes	1
253 SOUTH LINCOLN	2	804	12	241,975	Yes	2
1010 FULCER AVENUE	3	740	16	745,734	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	BOOSTER 2	BOOSTER 3	DEEP WELL 1	1
Location	LINCOLN	JOHN STREET	JOHN STREET	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	WEIMAN	GOULDS	VERTILINE	5
Year Installed	2002	1994	2007	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,136	1,157	1,330	8
Pump Motor or Standby Engine Mfr	GE	US MOTORS	US MOTORS	9 10
Year Installed	2001	1994	2003	11
Type	OTHER	OTHER	ELECTRIC	12
Horsepower	60	125	250	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	DEEP WELL 2	DEEP WELL 3		14
Location	LINCOLN STREET	FULCER AVENUE		15
Purpose	P	P		16
Destination	R	D		17
Pump Manufacturer	GOULDS	GOULDS		18
Year Installed	2000	2003		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	1,100	1,400		21
Pump Motor or Standby Engine Mfr	GE	US MOTORS		22 23
Year Installed	1974	2003		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	150	250		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1 JOHN STREET	2 JOHN STREET	2 LINCOLN STREET	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1924	1965	1948	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	12	12	12	6
Total capacity in gallons (actual)	100,000	130,000	100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		GAS	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.)	1.6000		1.3000	12
Is a corrosion control chemical used (yes, no)?	Y		Y	13
Is water fluoridated (yes, no)?	N		N	14

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	250000	300000	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1961	2003	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	134	140	6
Total capacity in gallons (actual)	250,000	300,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	0	0	0	0	0	1
M	D	4.000	0	0	0	0	0	2
P	D	4.000	594	0	0	0	594	3
M	D	6.000	47,239	0	4,001	0	43,238	4
P	D	6.000	8,897	82	0	0	8,979	5
M	D	8.000	15,622	0	0	0	15,622	6
P	D	8.000	50,475	3,834	0	0	54,309	7
M	D	10.000	2,244	0	0	0	2,244	8
M	D	12.000	6,514	0	0	0	6,514	9
P	D	12.000	28,714	0	0	0	28,714	10
Total Within Municipality			160,299	3,916	4,001	0	160,214	
Total Utility			160,299	3,916	4,001	0	160,214	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.750	115	0	73	0	42		1
M	0.750	1,365	0	17	0	1,348		2
M	1.000	428	0	0	0	428		3
P	1.000	187	90	0	0	277		4
P	1.250	2	0	0	0	2		5
M	1.250	7	0	0	0	7		6
P	1.500	80	0	0	0	80		7
M	1.500	134	0	0	0	134		8
M	2.000	23	0	0	0	23		9
P	2.000	9	0	0	0	9		10
P	4.000	10	0	0	0	10		11
M	4.000	3	0	0	0	3		12
P	6.000	7	0	0	0	7		13
M	6.000	2	0	0	0	2		14
M	8.000	5	0	0	0	5		15
P	8.000	9	0	0	0	9		16
P	10.000	2	0	0	0	2		17
M	12.000	1	0	0	0	1		18
P	12.000	7	0	0	0	7		19
Total Utility		2,396	90	90	0	2,396	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,567	0	14	(2)	2,551	272	1
0.750	0	0	0	0	0	0	2
1.000	31	0	0	0	31	3	3
1.500	45	1	1	0	45	12	4
2.000	10	0	0	0	10	0	5
3.000	8	0	0	0	8	1	6
4.000	8	0	0	0	8	1	7
6.000	1	0	0	0	1	1	8
Total:	2,670	1	15	(2)	2,654	290	

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	2,402	123	4	4	0	18	2,551	1
0.750	0	0	0	0	0	0	0	2
1.000	1	18	2	7	0	3	31	3
1.500	0	31	3	7	0	4	45	4
2.000	0	3	3	3	0	1	10	5
3.000	0	2	3	2	0	1	8	6
4.000	0	1	2	0	4	1	8	7
6.000	0	0	0	0	1	0	1	8
Total:	2,403	178	17	23	5	28	2,654	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	277	9	6		280	2
Total Fire Hydrants	277	9	6	0	280	
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:	280
Number of distribution system valves end of year:	487
Number of distribution valves operated during year:	232

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$5,000, 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.

MISCELLANEOUS - REVENUES THAT DO NOT FALL INTO ANY OTHER CATEGORY.

SPRINKLERS - CONSISTENT WITH PRIOR YEARS.

RETURN ON NET INVESTMENT IN METERES - CONSISTENT WITH PRIOR YEARS.

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

CHEMICALS - COSTS HIGHER THAN LAST YEAR.

MISC GENERAL EXP - LESS COSTS INCURRED THIS YEAR.

650 - RESERVIOR UPGRADED IN PREVIOUS YEARS.

635 - MORE MAINTENANCE REQUIRED THIS YEAR.

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

Normal additions.

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.

Additions were financed through operations.

Water Services (Page W-18)

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

Additions were financed by operations.

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

All services are in use as of 12/31/07.

Meters (Page W-19)

General footnotes

Explain all reported adjustments.

The adjustment is necessary to correct the number of meters.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

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

Yes, they are.

Hydrants and Distribution System Valves (Page W-20)

General footnotes

More than half the hydrants were operated in the prior year.
