



3014 (02-02-05)

ANNUAL REPORT

OF

Name: LANCASTER MUNICIPAL WATER UTILITY

Principal Office: 206 S. MADISON ST.
LANCASTER, WI 53813

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LANCASTER MUNICIPAL WATER UTILITY

Utility Address: 206 S. MADISON ST.
LANCASTER, WI 53813

When was utility organized? 12/31/1896

Report any change in name:

Effective Date:

Utility Web Site: lancasterwisconsin.com

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID A. KURIHARA
Title: CITY CLERK/TREASURER

Office Address:
206 S. MADISON ST.
LANCASTER, WI 53813

Telephone: (608) 723 - 7445

Fax Number: (608) 723 - 4789

E-mail Address: davdik@lancasterwisconsin.com

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR JEROME WEHRLE
Title: MAYOR

Office Address:
206 S. MADISON ST.
LANCASTER, WI 53813

Telephone: (608) 723 - 4246

Fax Number: (608) 723 - 4789

E-mail Address: mayor@lancasterwisconsin.com

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: MR. JAY BENNETT, CPA

Title: MANAGER

Office Address: JOHNSON BLOCK AND COMPANY, INC.
229 HIGH ST.
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jbenett@johnsonblock.com

Date of most recent audit report: 10/5/2007

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

Names and titles of utility management including manager or superintendent:

Name: MR JERRY CARROLL

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
206 S. MADISON ST.
LANCASTER, WI 53813

Telephone: (608) 723 - 7543

Fax Number: (608) 723 - 4789

E-mail Address: jerry@lancasterwisconsin.com

Name of utility commission/committee: CITY OF LANCASTER COMMON COUNCIL

Names of members of utility commission/committee:

MR JEROME WEHRLE, MAYOR

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name: JOHNSON BLOCK AND COMPANY, INC.
229 HIGH ST.
MINERAL POINT, WI 53565

Contact Person: MR JAY H BENNETT, CPA
Title: MANAGER

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: jbenett@johnsonblock.com

Contract/Agreement beginning-ending dates: 1/1/2007 12/31/2007

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

Audit of Financial Records

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	814,784	845,165	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	392,931	346,176	2
Depreciation Expense (403)	148,241	146,107	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	111,108	109,932	5
Total Operating Expenses	652,280	602,215	
Net Operating Income	162,504	242,950	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	162,504	242,950	
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)	0	0	9
Interest and Dividend Income (419)	27,860	35,885	10
Miscellaneous Nonoperating Income (421)	142,210	154,744	11
Total Other Income	170,070	190,629	
Total Income	332,574	433,579	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(7,156)	(7,156)	12
Other Income Deductions (426)	14,994	12,613	13
Total Miscellaneous Income Deductions	7,838	5,457	
Income Before Interest Charges	324,736	428,122	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	110,894	118,488	14
Amortization of Debt Discount and Expense (428)	2,028	2,828	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	1,005	19
Total Interest Charges	112,922	120,311	
Net Income	211,814	307,811	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,211,119	2,903,308	20
Balance Transferred from Income (433)	211,814	307,811	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	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)	3,422,933	3,211,119	

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	814,784		814,784	1
Total (Acct. 400):	814,784	0	814,784	
Operation and Maintenance Expense (401-402):				
Derived	392,931		392,931	2
Total (Acct. 401-402):	392,931	0	392,931	
Depreciation Expense (403):				
Derived	148,241		148,241	3
Total (Acct. 403):	148,241	0	148,241	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	111,108		111,108	5
Total (Acct. 408):	111,108	0	111,108	
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:	162,504	0	162,504	

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):				
NONE	0		0	10
Total (Acct. 418):	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)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON INVESTMENTS	27,860	0	27,860 11
Total (Acct. 419):	27,860	0	27,860
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		142,210	142,210 12
NONE	0	0	0 13
Total (Acct. 421):	0	142,210	142,210
TOTAL OTHER INCOME:	27,860	142,210	170,070

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(7,156)		(7,156) 14
NONE	0	0	0 15
Total (Acct. 425):	(7,156)	0	(7,156)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		14,994	14,994 16
NONE	0	0	0 17
Total (Acct. 426):	0	14,994	14,994
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(7,156)	14,994	7,838

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	110,894		110,894 18
Total (Acct. 427):	110,894	0	110,894
Amortization of Debt Discount and Expense (428):			
2004 REVENUE BONDS	2,028		2,028 19
Total (Acct. 428):	2,028	0	2,028
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:	112,922	0	112,922
NET INCOME:	84,598	127,216	211,814
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,562,125	648,994	3,211,119 24
Total (Acct. 216):	2,562,125	648,994	3,211,119
Balance Transferred from Income (433):			
Derived	84,598	127,216	211,814 25
Total (Acct. 433):	84,598	127,216	211,814
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):	2,646,723	776,210	3,422,933

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):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	814,784	0	0	0	814,784	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: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	814,784	0	0	0	814,784	

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	138,629		138,629	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	900		900	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	139,529	0	139,529	

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)	7,054,543	6,840,743	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,976,285	1,818,645	2
Net Utility Plant	5,078,258	5,022,098	
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)	415,282	431,416	7
Total Other Property and Investments	415,282	431,416	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	634,922	715,936	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	91,416	92,038	11
Other Accounts Receivable (143)	8,762	8,880	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	29,831	28,500	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	764,931	845,354	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	10,584	12,612	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	87,207	13,460	20
Total Deferred Debits	97,791	26,072	
Total Assets and Other Debits	6,356,262	6,324,940	

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)	272,083	272,083	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,422,933	3,211,119	23
Total Proprietary Capital	3,695,016	3,483,202	
LONG-TERM DEBT			
Bonds (221)	1,915,000	2,085,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	345,000	385,000	26
Total Long-Term Debt	2,260,000	2,470,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	8,921	17,806	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	34,709	37,184	32
Other Current and Accrued Liabilities (238)	216,055	168,740	33
Total Current and Accrued Liabilities	259,685	223,730	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	141,561	148,008	36
Total Deferred Credits	141,561	148,008	
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	6,356,262	6,324,940	

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	6,840,743	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)	6,064,135	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	990,408	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	7,054,543	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)	1,762,086	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	214,199	0	0	0	13
Total Accumulated Provision	1,976,285	0	0	0	
Net Utility Plant	5,078,258	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)	1,619,440				1,619,440	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	148,241				148,241	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,030				7,030	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	944				944	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	156,215	0	0	0	156,215	16
Debits during year						17
Book cost of plant retired	13,569				13,569	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	13,569	0	0	0	13,569	25
Balance end of year (110.1)	1,762,086	0	0	0	1,762,086	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)	199,205				199,205	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	14,994				14,994	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	14,994	0	0	0	14,994	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)	214,199	0	0	0	214,199	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	29,831	28,500
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>29,831</u>	<u>28,500</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)				
2004 REVENUE BONDS	2,028	428	10,584	1
NONE				2
Total			10,584	
Unamortized premium on debt (251)				
NONE				3
Total			0	

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	272,083	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>272,083</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)	
2004 REVENUE BONDS	08/30/2004	09/01/2017	4.37%	1,915,000	1
Total Bonds (Account 221):				1,915,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
2005 GENERAL OBLIGATION NOTE	09/30/2005	09/15/2015	3.80%	345,000	1
Total for Account 224				345,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	111,108	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	111,108	
Taxes paid during year:		
County, state and local taxes	99,666	6
Social Security taxes	10,556	7
PSC Remainder Assessment	886	8
Other (explain):		
NONE		9
Total payments and other debits	111,108	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
2004 REVENUE BONDS	32,948	96,369	98,844	30,473	2
2001 TAXABLE REVENUE BOND ANTICIPATION NOTES	0			0	3
Subtotal	32,948	96,369	98,844	30,473	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2005 GENERAL OBLIGATION NOTES	4,236	14,525	14,525	4,236	5
Subtotal	4,236	14,525	14,525	4,236	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	37,184	110,894	113,369	34,709	

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):		
BOND DEPRECIATION	29,188	3
BOND REDEMPTION	369,847	4
BOND CONSTRUCTION	16,247	5
Total (Acct. 125):	415,282	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	91,416	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	91,416	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
2007 TAX ROLL ITEMS	6,662	13
CUSTOMER CONTRIBUTION IN AID OF CONSTRUCTION	2,100	14
Total (Acct. 143):	8,762	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	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)
Other Deferred Debits (183):		
WELL NO. 3 REHAB/MARCH 17, 2005 AUTH. LETTER	6,730	18
WELL NO. 3 REHAB./MARCH 24, 2008 AUTH. LETTER	37,445	19
WELL NO. 1 REHAB./MARCH 24, 2008 AUTH. LETTER	43,032	20
Total (Acct. 183):	87,207	
Payables to Municipality (233):		
NONE		21
Total (Acct. 233):		0
Other Deferred Credits (253):		
Regulatory Liability	114,499	22
VESTED VACATION	10,676	23
VESTED SICK LEAVE	16,386	24
Total (Acct. 253):	141,561	

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)	6,028,340	0	0	0	6,028,340	1
Materials and Supplies	29,165	0	0	0	29,165	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,690,763	0	0	0	1,690,763	4
Customer Advances for Construction					0	5
Regulatory Liability	118,077	0	0	0	118,077	6
NONE					0	7
Average Net Rate Base	4,248,665	0	0	0	4,248,665	
Net Operating Income	162,504	0	0	0	162,504	8
Net Operating Income as a percent of						
Average Net Rate Base	3.82%	N/A	N/A	N/A	3.82%	

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	121,655	0	0	0	121,655	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	7,156	0	0	0	7,156	3
Other (specify):						
NONE					0	4
Balance End of Year	114,499	0	0	0	114,499	

FINANCIAL SECTION FOOTNOTES

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

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

1. Well No. 3 Rehab.-\$6,730/March 17, 2005 authorization letter.
2. Well No. 3 Rehab.-\$37,445/March 24, 2008 authorization letter.
3. Well No. 1 Rehab.-\$43,032/March 24, 2008 authorization letter.

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

Done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	805,156	835,746	1
Total Sales of Water	805,156	835,746	
Other Operating Revenues			
Forfeited Discounts (470)	1,905	1,684	2
Miscellaneous Service Revenues (471)	300	740	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	7,423	6,995	6
Total Other Operating Revenues	9,628	9,419	
Total Operating Revenues	814,784	845,165	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	9,914	613	7
Pumping Expenses (620-625)	136,101	125,533	8
Water Treatment Expenses (630-635)	18,994	21,087	9
Transmission and Distribution Expenses (640-655)	81,149	56,183	10
Customer Accounts Expenses (901-904)	24,887	23,682	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	121,886	119,078	13
Total Operation and Maintenance Expenses	392,931	346,176	
Other Operating Expenses			
Depreciation Expense (403)	148,241	146,107	14
Amortization Expense (404-407)		0	15
Taxes (408)	111,108	109,932	16
Total Other Operating Expenses	259,349	256,039	
Total Operating Expenses	652,280	602,215	
NET OPERATING INCOME	162,504	242,950	

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	0			1
Commercial	0			2
Industrial	0			3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,550	67,139	286,225	4
Commercial	210	31,089	86,735	5
Industrial	15	93,144	148,647	6
Total Metered Sales to General Customers (461)	1,775	191,372	521,607	
Private Fire Protection Service (462)	9		6,888	7
Public Fire Protection Service (463)	1		235,780	8
Other Sales to Public Authorities (464)	45	14,579	40,881	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,830	205,951	805,156	

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)	235,780	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)	235,780	
Forfeited Discounts (470):		
Customer late payment charges	1,905	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,905	
Miscellaneous Service Revenues (471):		
RECONNECTION FEES	300	7
Total Miscellaneous Service Revenues (471)	300	
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	7,423	10
Other (specify): NONE		11
Total Other Water Revenues (474)	7,423	

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)	314	100	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	9,600	513	4
Total Source of Supply Expenses	9,914	613	
PUMPING EXPENSES			
Operation Labor (620)	16,288	13,365	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	77,020	73,988	7
Operation Supplies and Expenses (623)	16,651	14,616	8
Maintenance of Pumping Plant (625)	26,142	23,564	9
Total Pumping Expenses	136,101	125,533	
WATER TREATMENT EXPENSES			
Operation Labor (630)	4,833	4,587	10
Chemicals (631)	13,661	15,267	11
Operation Supplies and Expenses (632)	500	1,233	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	18,994	21,087	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	25,785	24,653	14
Operation Supplies and Expenses (641)	8,599	1,883	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,180	545	16
Maintenance of Mains (651)	19,868	13,331	17
Maintenance of Services (652)	8,016	2,180	18
Maintenance of Meters (653)	7,557	7,534	19
Maintenance of Hydrants (654)	7,144	6,057	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	81,149	56,183	

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)	5,066	4,403	22
Accounting and Collecting Labor (902)	17,850	16,589	23
Supplies and Expenses (903)	1,971	2,690	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	24,887	23,682	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	37,940	35,286	27
Office Supplies and Expenses (921)	15,579	10,420	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	2,350	2,200	30
Property Insurance (924)	13,043	13,272	31
Injuries and Damages (925)	0	0	32
Employee Pensions and Benefits (926)	45,819	49,025	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	7,155	8,875	35
Transportation Expenses (933)		0	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	121,886	119,078	
Total Operation and Maintenance Expenses	392,931	346,176	

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		101,604	101,604	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,938	1,760	2
Net property tax equivalent		99,666	99,844	
Social Security		10,556	9,397	3
PSC Remainder Assessment		886	691	4
Other (specify): NONE		0	0	5
Total tax expense		111,108	109,932	

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			Grant				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.174163				3
County tax rate	mills		3.885561				4
Local tax rate	mills		5.380033				5
School tax rate	mills		9.702592				6
Voc. school tax rate	mills		1.768984				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.911333				10
Less: state credit	mills		1.464033				11
Net tax rate	mills		19.447300				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.380033				14
Combined School Tax Rate	mills		11.471576				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.851609				17
Total Tax Rate	mills		20.911333				18
Ratio of Local and School Tax to Total	dec.		0.805860				19
Total tax net of state credit	mills		19.447300				20
Net Local and School Tax Rate	mills		15.671803				21
Utility Plant, Jan. 1	\$	6,840,743	6,840,743				22
Materials & Supplies	\$	28,500	28,500				23
Subtotal	\$	6,869,243	6,869,243				24
Less: Plant Outside Limits	\$	385,980	385,980				25
Taxable Assets	\$	6,483,263	6,483,263				26
Assessment Ratio	dec.		0.974200				27
Assessed Value	\$	6,315,995	6,315,995				28
Net Local & School Rate	mills		15.671803				29
Tax Equiv. Computed for Current Year	\$	98,983	98,983				30
Tax Equivalent per 1994 PSC Report	\$	101,604					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	101,604					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)	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)	20,287		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)	441,946		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	462,233	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	449,944		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	188,226	15,117	17
Diesel Pumping Equipment (326)	17,243		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	68,085		20
Total Pumping Plant	723,498	15,117	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	15,867		23
Total Water Treatment Plant	15,867	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)			20,287	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)			441,946	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	462,233	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			449,944	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			203,343	17
Diesel Pumping Equipment (326)			17,243	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			68,085	20
Total Pumping Plant	0	0	738,615	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			15,867	23
Total Water Treatment Plant	0	0	15,867	

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)	4,008		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	524,372		26
Transmission and Distribution Mains (343)	2,835,061	39,828	27
Fire Mains (344)	0		28
Services (345)	565,258	14,000	29
Meters (346)	259,405	1,304	30
Hydrants (348)	300,689	12,110	31
Other Transmission and Distribution Plant (349)	23		32
Total Transmission and Distribution Plant	4,488,816	67,242	
GENERAL PLANT			
Land and Land Rights (389)	1,700		33
Structures and Improvements (390)	55,813		34
Office Furniture and Equipment (391)	4,750		35
Computer Equipment (391.1)	37,209		36
Transportation Equipment (392)	73,600		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	60,454	2,800	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	68,605		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	302,131	2,800	
Total utility plant in service directly assignable	5,992,545	85,159	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,992,545	85,159	

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)			4,008 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			524,372 26
Transmission and Distribution Mains (343)	160		2,874,729 27
Fire Mains (344)			0 28
Services (345)			579,258 29
Meters (346)	8,800		251,909 30
Hydrants (348)	2,000		310,799 31
Other Transmission and Distribution Plant (349)			23 32
Total Transmission and Distribution Plant	10,960	0	4,545,098
GENERAL PLANT			
Land and Land Rights (389)			1,700 33
Structures and Improvements (390)			55,813 34
Office Furniture and Equipment (391)			4,750 35
Computer Equipment (391.1)			37,209 36
Transportation Equipment (392)			73,600 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	2,609		60,645 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			68,605 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	2,609	0	302,322
Total utility plant in service directly assignable	13,569	0	6,064,135
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	13,569	0	6,064,135

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)	647,961	99,100	27
Fire Mains (344)	0		28
Services (345)	135,362	28,333	29
Meters (346)	0		30
Hydrants (348)	64,875	14,777	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	848,198	142,210	
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	848,198	142,210	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	848,198	142,210	

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)			747,061 27
Fire Mains (344)			0 28
Services (345)			163,695 29
Meters (346)			0 30
Hydrants (348)			79,652 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	990,408
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	990,408
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	990,408

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			19,744	19,744	1
February			17,385	17,385	2
March			17,464	17,464	3
April			18,256	18,256	4
May			20,950	20,950	5
June			21,216	21,216	6
July			23,650	23,650	7
August			21,137	21,137	8
September			18,381	18,381	9
October			19,625	19,625	10
November			17,875	17,875	11
December			18,353	18,353	12
Total annual pumpage	0	0	234,036	234,036	
Less: Water sold				205,951	13
Volume pumped but not sold				28,085	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				4,988	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				4,988	19
Volume pumped but unaccounted for				23,097	20
Percent of water lost				10%	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.)				1,569	24
Date of maximum: 4/16/2007					25
Cause of maximum:					26
Water Main Break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				364	27
Date of minimum: 4/4/2007					28
Total KWH used for pumping for the year				707,740	29
If water is purchased: Vendor Name:					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)	
9670 OLD COUNTY K	Well #1	1,774	12	864,000	Yes	1
140 E. CHERRY ST	Well #2	1,701	13	1,123,200	Yes	2
930 ROBIN ST	Well #3	1,800	12	1,584,000	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	WELL #1	WELL #1 BOOSTER PUMP	WELL #2	1
Location	9760 OLD COUNTY K	9760 OLD COUNTY K	140 E. CHERRY ST	2
Purpose	P	B	P	3
Destination	R	D	D	4
Pump Manufacturer	PEERLESS	UNKNOWN	PEERLESS	5
Year Installed	1994	1959	1969	6
Type	SUBMERSIBLE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	800	860	8
Pump Motor or Standby Engine Mfr	FRANKLIN	U.S. MOTOR	U.S. MOTOR	9 10
Year Installed	1994	1959	1969	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	50	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3	WELL #3 STANDBY		14
Location	930 ROBIN ST.	930 ROBIN ST.		15
Purpose	P	S		16
Destination	R	D		17
Pump Manufacturer	U.S. MOTOR	LAYNE		18
Year Installed	1998	1996		19
Type	OTHER	OTHER		20
Actual Capacity (gpm)	1,100	1,100		21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	CATERPILLAR		22 23
Year Installed	1998	1996		24
Type	ELECTRIC	NATURAL GAS		25
Horsepower	250	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	RESERVOIR	WATERTOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1947	1976	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	165	165	6
Total capacity in gallons (actual)	350,000	500,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,466	0	0	0	1,466	1
P	D	2.000	265	0	0	0	265	2
M	D	4.000	28,995	0	254	0	28,741	3
P	D	4.000	600	0	0	0	600	4
A	D	6.000	610	0	0	0	610	5
M	D	6.000	37,008	620	0	0	37,628	6
P	D	6.000	1,818	0	0	0	1,818	7
M	D	8.000	47,643	2,490	0	0	50,133	8
P	D	8.000	13,326	0	0	0	13,326	9
M	D	10.000	994	594	0	0	1,588	10
P	D	10.000	3,240	0	0	0	3,240	11
M	D	12.000	14,302	0	0	0	14,302	12
P	D	12.000	16,060	0	0	0	16,060	13
Total Within Municipality			166,327	3,704	254	0	169,777	
P	D	6.000	5,320	0	0	0	5,320	14
M	D	8.000	8,000	0	0	0	8,000	15
P	D	8.000	13	0	0	0	13	16
M	D	12.000	560	0	0	0	560	17
P	D	12.000	7,903	0	0	0	7,903	18
Total Outside of Municipality			21,796	0	0	0	21,796	
Total Utility			188,123	3,704	254	0	191,573	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,479	0	0	0	1,479		1
M	1.000	276	33	0	0	309	37	2
M	1.250	30	0	0	0	30		3
M	1.500	17	0	0	0	17		4
M	2.000	25	0	0	0	25	0	5
M	4.000	18	0	0	0	18	0	6
M	6.000	2	2	0	0	4	4	7
P	8.000	6	0	0	0	6		8
Total Utility		1,853	35	0	0	1,888	41	

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	2,074	0	99	(52)	1,923	133	1
0.750	0	0	0	0	0	0	2
1.000	32	1	1	(5)	27	11	3
1.250	0	0	0	0	0	0	4
1.500	16	0	0	7	23	8	5
2.000	26	1	1	(3)	23	8	6
3.000	13	0	0	1	14	6	7
4.000	7	0	0	0	7	3	8
6.000	0	0	0	0	0	0	9
8.000	4	0	0	(2)	2	2	10
Total:	2,172	2	101	(54)	2,019	171	

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	1,652	115	8	1	7	140	1,923	1
0.750	0	0	0	0	0	0	0	2
1.000	7	16	1	1	2	0	27	3
1.250	0	0	0	0	0	0	0	4
1.500	9	13	0	0	1	0	23	5
2.000	0	14	3	0	4	2	23	6
3.000	0	7	1	0	0	6	14	7
4.000	0	3	2	1	1	0	7	8
6.000	0	0	0	0	0	0	0	9
8.000	0	0	0	0	2	0	2	10
Total:	1,668	168	15	3	17	148	2,019	

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	17				17	1
Within Municipality	257	9	2		264	2
Total Fire Hydrants	274	9	2	0	281	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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

Number of hydrants operated during year:	281
Number of distribution system valves end of year:	769
Number of distribution valves operated during year:	75

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.

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 25%, but not less \$5,000, please explain.

Source of Supply Expenses

A/C 605-Includes 2007 amortization expense of \$8,288 per PSC Authorization 3/28/2008.

Transmission and Distribution Expenses

A/C 641-Incurred 2007 expense of \$3,483 for materials to build storage area for excess water main material.

A/C 651-Incurred more repair and maintenance expense in 2007 than 2006.

A/C 652-Incurred more repair and maintenance expense in 2007 than 2006.

Administrative and General Expenses

A/C 921-Incurred \$1,655 more for service agreements, \$1,485 more for office supplies and \$935 more for postage in 2007 than 2006.

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.

- a. Additions financed by Cash of \$39,829 and Capital Contributions of \$99,100.
 - b. None.
 - c. None.
-

Water Services (Page W-18)

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

- a. Additions financed by Cash of \$14,000 and Contributed Capital of \$28,333.42.
 - b. None
 - c. Installed by Developer:
 - 1. Private Developer-Estimated cost of \$1,000/service. Total cost of \$5,000, 5 (five)-1"services.
 - 2. Private Developer-Estimated cost of \$500/service. Total cost of \$14,000, 28-1" services. Note Utility paid \$500/service as noted in a. above-\$14,000.
 - 3. Business Park (TIF)-Actual construction cost, Total cost of \$9,333.42, 2 (two)-6" services.
 - d. N/A
-

Meters (Page W-19)

Explain all reported adjustments.

- (e) Adjustments per Lead Water Operator
-

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

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

Utility test all meters 1" or smaller at least every 10 years and replaces them at least every 20 years.

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
