



3014 (02-02-05)

ANNUAL REPORT

OF

Name: MOUNT HOREB WATER & SEWER MUNICIPAL UTILITY

Principal Office: 138 E. MAIN STREET
MT. HOREB, WI 53572

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: MOUNT HOREB WATER & SEWER MUNICIPAL UTILITY

Utility Address: 138 E. MAIN STREET
MT. HOREB, WI 53572

When was utility organized? 12/1/1953

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS SARAH DANZ
Title: DEPUTY CLERK/ TREASURER

Office Address:
138 E MAIN STREET
MT. HOREB, WI 53572

Telephone: (608) 437 - 3084

Fax Number: (608) 437 - 3190

E-mail Address: sarahd@mhtc.net

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

Name: AARON WORTHMAN
Title: MANAGER

Office Address: VIRCHOW KRAUSE & COMPANY
10 TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 2412

Fax Number: (608) 249 - 8532

E-mail Address: aworthman@virchowkrause.com

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

Name: JOHN TEMBY
Title: PRESIDENT

Office Address:
138 EAST MAIN STREET
MT HOREB, WI 53572

Telephone: (608) 437 - 3084

Fax Number: (608) 437 - 3190

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: VIRCHOW KRAUSE & COMPANY
10 TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 2346

Fax Number: (608) 249 - 8532

E-mail Address: jandres@virchowkrause.com

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

Period covered by most recent audit: 2007

Names and titles of utility management including manager or superintendent:

Name: DAVID HERFEL

Title: WATER AND ELECTRIC SUPERINTENDENT

Office Address:

138 E MAIN STREET
MT. HOREB, WI 53572

Telephone: (608) 437 - 3300

Fax Number: (608) 437 - 3190

E-mail Address: mhwdh@mhtc.net

Name of utility commission/committee: MT.HOREB WATER AND SEWER UTILITY

Names of members of utility commission/committee:

- MR ED GLOVER, SECRETARY
- MR CURT GULLICK
- MR PHIL HALVERSON
- MS GEORGIA POST
- MR DON STEINHAUER
- MS JUDY STEINHAUER
- MR JOHN TEMBY, COMMISSION PRESIDENT

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:

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)	694,087	669,033	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	358,318	360,765	2
Depreciation Expense (403)	100,115	76,146	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	142,142	118,661	5
Total Operating Expenses	600,575	555,572	
Net Operating Income	93,512	113,461	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	93,512	113,461	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	51,459	83,697	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	239,874	81,697	10
Miscellaneous Nonoperating Income (421)	297,417	972,945	11
Total Other Income	588,750	1,138,339	
Total Income	682,262	1,251,800	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(22,112)	(22,112)	12
Other Income Deductions (426)	94,116	59,931	13
Total Miscellaneous Income Deductions	72,004	37,819	
Income Before Interest Charges	610,258	1,213,981	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	194,432	71,924	14
Amortization of Debt Discount and Expense (428)	5,844	1,794	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	10,468	11,940	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	41,585	4,369	19
Total Interest Charges	169,159	81,289	
Net Income	441,099	1,132,692	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	16,099,342	14,966,650	20
Balance Transferred from Income (433)	441,099	1,132,692	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)	200,000	0	25
Total Unappropriated Earned Surplus End of Year (216)	16,340,441	16,099,342	

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	694,087		694,087	1
Total (Acct. 400):	694,087	0	694,087	
Operation and Maintenance Expense (401-402):				
Derived	358,318		358,318	2
Total (Acct. 401-402):	358,318	0	358,318	
Depreciation Expense (403):				
Derived	100,115		100,115	3
Total (Acct. 403):	100,115	0	100,115	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	142,142		142,142	5
Total (Acct. 408):	142,142	0	142,142	
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:	93,512	0	93,512	
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):				
OPERATING INCOME FROM NON-REGULATED SEWER	51,459		51,459	9
Total (Acct. 417):	51,459	0	51,459	
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 INCOME	239,874	0	239,874 11
Total (Acct. 419):	239,874	0	239,874
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
CONTRIBUTIONS	0	297,417	297,417 13
Total (Acct. 421):	0	297,417	297,417
TOTAL OTHER INCOME:	291,333	297,417	588,750
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(22,112)		(22,112) 14
NONE	0	0	0 15
Total (Acct. 425):	(22,112)	0	(22,112)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		94,116	94,116 16
NONE	0	0	0 17
Total (Acct. 426):	0	94,116	94,116
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(22,112)	94,116	72,004
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	194,432		194,432 18
Total (Acct. 427):	194,432	0	194,432
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT ISSUANCE COSTS	5,844		5,844 19
Total (Acct. 428):	5,844	0	5,844
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	10,468		10,468 21
Total (Acct. 430):	10,468	0	10,468

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):			
INTEREST CHARGED TO CONSTRUCTION	41,585		41,585 23
Total (Acct. 432):	41,585	0	41,585
TOTAL INTEREST CHARGES:	169,159	0	169,159
NET INCOME:	237,798	203,301	441,099
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	3,486,468	12,612,874	16,099,342 24
Total (Acct. 216):	3,486,468	12,612,874	16,099,342
Balance Transferred from Income (433):			
Derived	237,798	203,301	441,099 25
Total (Acct. 433):	237,798	203,301	441,099
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):			
TRANSFER TO MUNICIPALITY	200,000	0	200,000 29
Total (Acct. 439)--Debit:	200,000	0	200,000
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,524,266	12,816,175	16,340,441

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	694,087	0	0	0	694,087	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				0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	694,087	0	0	0	694,087	

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	125,968		125,968	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	251,993		251,993	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	5,776		5,776	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	383,737	0	383,737	

FULL-TIME EMPLOYEES (FTE)

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

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

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

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	12,044,854	9,939,323	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,983,126	1,797,130	2
Net Utility Plant	10,061,728	8,142,193	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	16,133,887	15,751,735	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	4,963,247	4,553,581	4
Net Nonutility Property	11,170,640	11,198,154	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	2,377,142	2,788,164	7
Total Other Property and Investments	13,547,782	13,986,318	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,349,195	1,662,926	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	32,089	38,947	11
Other Accounts Receivable (143)	87,637	103,694	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	197,208	189,762	14
Materials and Supplies (150)	7,019	7,868	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	1,875	1,875	17
Total Current and Accrued Assets	1,675,023	2,005,072	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	49,112	51,956	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	57,450	22,325	20
Total Deferred Debits	106,562	74,281	
Total Assets and Other Debits	25,391,095	24,207,864	

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)	3,027,100	2,832,803	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	16,340,441	16,099,342	23
Total Proprietary Capital	19,367,541	18,932,145	
LONG-TERM DEBT			
Bonds (221)	4,823,556	4,154,516	24
Advances from Municipality (223)	375,053	434,250	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	5,198,609	4,588,766	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	136,827	68,779	28
Payables to Municipality (233)	77,021	21,569	29
Customer Deposits (235)	11,484	10,892	30
Taxes Accrued (236)	134,726	111,417	31
Interest Accrued (237)	54,325	38,175	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	414,383	250,832	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	2,000	35
Other Deferred Credits (253)	353,797	375,909	36
Total Deferred Credits	353,797	377,909	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)	56,765	58,212	39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	56,765	58,212	
Total Liabilities and Other Credits	25,391,095	24,207,864	

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	9,939,323	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)	4,431,292	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	7,613,484	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)	78				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	12,044,854	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)	1,244,255	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	738,871	0	0	0	13
Total Accumulated Provision	1,983,126	0	0	0	
Net Utility Plant	10,061,728	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)	1,152,375				1,152,375	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	100,115				100,115	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	11,563				11,563	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	3,260				3,260	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	114,938	0	0	0	114,938	16
Debits during year						17
Book cost of plant retired	23,058				23,058	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	23,058	0	0	0	23,058	25
Balance end of year (110.1)	1,244,255	0	0	0	1,244,255	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)	644,755				644,755	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	94,116				94,116	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	94,116	0	0	0	94,116	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)	738,871	0	0	0	738,871	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	15,751,735	386,652	4,500	16,133,887	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	15,751,735	386,652	4,500	16,133,887	
Less accum. prov. depr. & amort. (122)	4,553,581	414,166	4,500	4,963,247	3
Net Nonutility Property	11,198,154	(27,514)	0	11,170,640	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	7,019	7,868
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	7,019	7,868

**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)				
2001 REVENUE REFUNDING BONDS - SEWER	1,488	428	2,189	1
2006 REVENUE REFUNDING BONDS - WATER	4,015	428	44,264	2
2007 REVENUE BONDS - SEWER	341	428	2,659	3
Total			49,112	
Unamortized premium on debt (251)				
NONE				4
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	2,832,803	1
Changes during year (explain):		
TIF FINANCED PLANT ADDITIONS	194,297	2
Balance end of year	<u>3,027,100</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)	
1991 CLEAN WATER FUND	05/01/1991	05/01/2011	2.98%	570,771	1
1993 Clean Water Fund	03/10/1993	05/01/2012	4.03%	357,785	2
2001 REVENUE REFUNDING BONDS	06/01/2001	05/01/2011	4.25%	280,000	3
2006 REVENUE BONDS	11/15/2006	05/01/2026	4.00%	2,615,000	4
2007 REVENUE BONDS	03/15/2007	09/01/2016	4.75%	1,000,000	5
Total Bonds (Account 221):				4,823,556	

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)	
Advances (223)					
2002 STATE TRUST FUND LOAN	03/15/2002	03/15/2012	2.75%	375,053	1
Total for Account 223				375,053	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	111,417	1
Accruals:		
Charged water department expense	142,141	2
Charged electric department expense		3
Charged sewer department expense	2,980	4
Other (explain):		
NONE		5
Total Accruals and other credits	145,121	
Taxes paid during year:		
County, state and local taxes	111,417	6
Social Security taxes	10,035	7
PSC Remainder Assessment	360	8
Other (explain):		
NONE		9
Total payments and other debits	121,812	
Balance end of year	134,726	

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)					
2006 REVENUE BONDS	13,475	106,033	101,983	17,525	1
1991 CWF loan	3,500	18,309	19,009	2,800	2
1993 CWF loan	2,800	15,313	15,713	2,400	3
2001 REVENUE REFUNDING BONDS	2,900	14,499	15,199	2,200	4
2007 REVENUE BONDS		40,278	24,278	16,000	5
Subtotal	22,675	194,432	176,182	40,925	
Advances from Municipality (223)					
NONE	0			0	6
2002 STATE TRUST FUND LOAN	15,500	10,468	12,568	13,400	7
Subtotal	15,500	10,468	12,568	13,400	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	38,175	204,900	188,750	54,325	

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):		
SEWER REDEMPTION ACCOUNT	266,798	3
DEPRECIATION ACCOUNT	750,043	4
WATER RESERVE ACCOUNT	216,300	5
REPLACEMENT ACCOUNT	145,698	6
WATER REDEMPTION ACCOUNT	83,212	7
CONNECTION FEE RESERVE ACCOUNT	68,637	8
SEWER RESERVE ACCOUNT	111,711	9
CONSTRUCTION ACCOUNT	734,743	10
Total (Acct. 125):	2,377,142	
Notes Receivable (141):		
NONE		11
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	32,089	12
Electric		13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	32,089	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	87,637	16
Merchandising, jobbing and contract work		17
Other (specify):		
NONE		18
Total (Acct. 143):	87,637	
Receivables from Municipality (145):		
PUBLIC FIRE PROTECTION	191,412	19
MISCELLANEOUS	5,796	20
Total (Acct. 145):	197,208	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)		Balance End of Year (b)
Prepayments (165):		
NONE		21
Total (Acct. 165):		0
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):		0
Other Deferred Debits (183):		
PRELIMINARY SURVEY AND INVESTIGATION	57,450	23
Total (Acct. 183):	57,450	
Payables to Municipality (233):		
PAYABLE TO ELECTRIC	15,478	24
ACCRUED PAYROLL	61,543	25
Total (Acct. 233):	77,021	
Other Deferred Credits (253):		
Regulatory Liability	353,797	26
NONE		27
Total (Acct. 253):	353,797	

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)	3,894,902	0	0	0	3,894,902	1
Materials and Supplies	7,443	0	0	0	7,443	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,198,315	0	0	0	1,198,315	4
Customer Advances for Construction					0	5
Regulatory Liability	364,853	0	0	0	364,853	6
NONE					0	7
Average Net Rate Base	2,339,177	0	0	0	2,339,177	
Net Operating Income	93,512	0	0	0	93,512	8
Net Operating Income as a percent of						
Average Net Rate Base	4.00%	N/A	N/A	N/A	4.00%	

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	375,909	0	0	0	375,909	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	22,112	0	0	0	22,112	3
Other (specify):						
NONE					0	4
Balance End of Year	353,797	0	0	0	353,797	

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.

This amount represents costs incurred for preliminary plant design for a new wastewater treatment plant and a well siting investigation that was in the planning phase in 2006.

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.

Acct 145 - Miscellaneous - Receivable on tax roll
Acct 233 - Accrued payroll - Includes accrued insurance.

FINANCIAL SECTION FOOTNOTES

Identification and Ownership (Page iv)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Mount Horeb Water and Sewer Utility
Mount Horeb, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Mount Horeb Water and Sewer Utility, an enterprise fund of the Village of Mount Horeb as of December 31, 2007 and 2006, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2007 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Madison, Wisconsin
February 29, 2008

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	634,185	611,779	1
Total Sales of Water	634,185	611,779	
Other Operating Revenues			
Forfeited Discounts (470)	2,242	2,297	2
Miscellaneous Service Revenues (471)	1,240	3,229	3
Rents from Water Property (472)	44,507	42,794	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	11,913	8,934	6
Total Other Operating Revenues	59,902	57,254	
Total Operating Revenues	694,087	669,033	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	89,600	78,498	8
Water Treatment Expenses (630-635)	23,561	19,478	9
Transmission and Distribution Expenses (640-655)	83,003	109,797	10
Customer Accounts Expenses (901-904)	30,845	33,661	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	131,309	119,331	13
Total Operation and Maintenance Expenses	358,318	360,765	
Other Operating Expenses			
Depreciation Expense (403)	100,115	76,146	14
Amortization Expense (404-407)		0	15
Taxes (408)	142,142	118,661	16
Total Other Operating Expenses	242,257	194,807	
Total Operating Expenses	600,575	555,572	
NET OPERATING INCOME	93,512	113,461	

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	11	758	1,518	2
Industrial				3
Total Unmetered Sales to General Customers (460)	11	758	1,518	
Metered Sales to General Customers (461)				
Residential	2,479	132,826	372,650	4
Commercial	154	21,364	47,896	5
Industrial				6
Total Metered Sales to General Customers (461)	2,633	154,190	420,546	
Private Fire Protection Service (462)	13		5,339	7
Public Fire Protection Service (463)	1		191,412	8
Other Sales to Public Authorities (464)	29	6,661	15,370	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 2,687	 161,609	 634,185	

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)	191,412	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)	191,412	
Forfeited Discounts (470):		
Customer late payment charges	2,242	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	2,242	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	1,240	7
Total Miscellaneous Service Revenues (471)	1,240	
Rents from Water Property (472):		
VERIZON LEASE	21,144	8
SPRINT NEXTEL LEASE	23,363	9
Total Rents from Water Property (472)	44,507	
Interdepartmental Rents (473):		
NONE		10
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	11,913	11
Other (specify):		
NONE		12
Total Other Water Revenues (474)	11,913	

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	0	
PUMPING EXPENSES			
Operation Labor (620)	20,767	14,297	5
Fuel for Power Production (621)	0		6
Fuel or Power Purchased for Pumping (622)	66,128	59,818	7
Operation Supplies and Expenses (623)	2,705	4,383	8
Maintenance of Pumping Plant (625)	0		9
Total Pumping Expenses	89,600	78,498	
WATER TREATMENT EXPENSES			
Operation Labor (630)	0		10
Chemicals (631)	17,882	17,420	11
Operation Supplies and Expenses (632)	5,679	2,058	12
Maintenance of Water Treatment Plant (635)	0		13
Total Water Treatment Expenses	23,561	19,478	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	0		14
Operation Supplies and Expenses (641)	8,240	4,796	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,353	31,704	16
Maintenance of Mains (651)	44,465	37,695	17
Maintenance of Services (652)	10,635	8,960	18
Maintenance of Meters (653)	12,343	13,085	19
Maintenance of Hydrants (654)	5,967	6,709	20
Maintenance of Other Plant (655)	0	6,848	21
Total Transmission and Distribution Expenses	83,003	109,797	

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)	5,762	5,458	22
Accounting and Collecting Labor (902)	25,083	28,222	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)	0	(19)	25
Total Customer Accounts Expenses	30,845	33,661	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	18,161	16,519	27
Office Supplies and Expenses (921)	13,331	14,373	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	22,942	13,252	30
Property Insurance (924)	5,067	3,877	31
Injuries and Damages (925)	1,977	3,832	32
Employee Pensions and Benefits (926)	59,954	55,638	33
Regulatory Commission Expenses (928)	0	768	34
Miscellaneous General Expenses (930)	7,829	9,800	35
Transportation Expenses (933)	428	(584)	36
Maintenance of General Plant (935)	1,620	1,856	37
Total Administrative and General Expenses	131,309	119,331	
Total Operation and Maintenance Expenses	358,318	360,765	

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		134,726	111,417	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,980	2,457	2
Net property tax equivalent		131,746	108,960	
Social Security		10,035	9,394	3
PSC Remainder Assessment		361	307	4
Other (specify): NONE			0	5
Total tax expense		142,142	118,661	

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			Dane				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.169500				3
County tax rate	mills		2.373900				4
Local tax rate	mills		6.131100				5
School tax rate	mills		7.387400				6
Voc. school tax rate	mills		1.197600				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		17.259500				10
Less: state credit	mills		1.310700				11
Net tax rate	mills		15.948800				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.131100				14
Combined School Tax Rate	mills		8.585000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		14.716100				17
Total Tax Rate	mills		17.259500				18
Ratio of Local and School Tax to Total	dec.		0.852638				19
Total tax net of state credit	mills		15.948800				20
Net Local and School Tax Rate	mills		13.598548				21
Utility Plant, Jan. 1	\$	9,939,323	9,939,323				22
Materials & Supplies	\$	7,868	7,868				23
Subtotal	\$	9,947,191	9,947,191				24
Less: Plant Outside Limits	\$	86,160	86,160				25
Taxable Assets	\$	9,861,031	9,861,031				26
Assessment Ratio	dec.		1.004700				27
Assessed Value	\$	9,907,378	9,907,378				28
Net Local & School Rate	mills		13.598548				29
Tax Equiv. Computed for Current Year	\$	134,726	134,726				30
Tax Equivalent per 1994 PSC Report	\$	65,037					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	134,726					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)	31,550		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)	20,337		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	51,887	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	187,008		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0	105,000	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	295,628		17
Diesel Pumping Equipment (326)	35,147		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,375		20
Total Pumping Plant	521,158	105,000	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	16,906		23
Total Water Treatment Plant	16,906	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)			31,550	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)			20,337	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	51,887	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			187,008	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			105,000	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			295,628	17
Diesel Pumping Equipment (326)			35,147	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,375	20
Total Pumping Plant	0	0	626,158	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			16,906	23
Total Water Treatment Plant	0	0	16,906	

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)	31,400		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	348,603	397,100	26
Transmission and Distribution Mains (343)	1,281,551	167,259	27
Fire Mains (344)	0		28
Services (345)	192,689	63,802	29
Meters (346)	436,190	54,753	30
Hydrants (348)	260,442	36,435	31
Other Transmission and Distribution Plant (349)	1,066		32
Total Transmission and Distribution Plant	2,551,941	719,349	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	26,592		34
Office Furniture and Equipment (391)	19,737	225	35
Computer Equipment (391.1)	25,117	12,304	36
Transportation Equipment (392)	39,467	8,293	37
Stores Equipment (393)	2,135		38
Tools, Shop and Garage Equipment (394)	35,255	3,664	39
Laboratory Equipment (395)	1,933		40
Power Operated Equipment (396)	36,865		41
Communication Equipment (397)	21,071		42
SCADA Equipment (397.1)	0	247,002	43
Miscellaneous Equipment (398)	8,449		44
Other Tangible Property (399)	0		45
Total General Plant	216,621	271,488	
Total utility plant in service directly assignable	3,358,513	1,095,837	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,358,513	1,095,837	

**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)			31,400 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			745,703 26
Transmission and Distribution Mains (343)	4,878		1,443,932 27
Fire Mains (344)			0 28
Services (345)	1,325		255,166 29
Meters (346)	7,605		483,338 30
Hydrants (348)	3,450		293,427 31
Other Transmission and Distribution Plant (349)			1,066 32
Total Transmission and Distribution Plant	17,258	0	3,254,032
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			26,592 34
Office Furniture and Equipment (391)			19,962 35
Computer Equipment (391.1)			37,421 36
Transportation Equipment (392)	5,800		41,960 37
Stores Equipment (393)			2,135 38
Tools, Shop and Garage Equipment (394)			38,919 39
Laboratory Equipment (395)			1,933 40
Power Operated Equipment (396)			36,865 41
Communication Equipment (397)			21,071 42
SCADA Equipment (397.1)			247,002 43
Miscellaneous Equipment (398)			8,449 44
Other Tangible Property (399)			0 45
Total General Plant	5,800	0	482,309
Total utility plant in service directly assignable	23,058	0	4,431,292
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	23,058	0	4,431,292

**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)	43,662	519,487	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	43,662	519,487	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0	1,084,656	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	265,712	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	1,350,368	
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)			563,149 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	563,149
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			1,084,656 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			265,712 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	1,350,368
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)	11,649	522,297	26
Transmission and Distribution Mains (343)	3,886,047		27
Fire Mains (344)	0		28
Services (345)	889,903		29
Meters (346)	0		30
Hydrants (348)	388,473		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,176,072	522,297	
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	1,598	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	1,598	
Total utility plant in service directly assignable	5,219,734	2,393,750	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,219,734	2,393,750	

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)			533,946 26
Transmission and Distribution Mains (343)			3,886,047 27
Fire Mains (344)			0 28
Services (345)			889,903 29
Meters (346)			0 30
Hydrants (348)			388,473 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	5,698,369
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)			1,598 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	1,598
Total utility plant in service directly assignable	0	0	7,613,484
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	7,613,484

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			17,757	17,757	1
February			17,147	17,147	2
March			16,541	16,541	3
April			14,106	14,106	4
May			18,498	18,498	5
June			20,258	20,258	6
July			25,635	25,635	7
August			17,170	17,170	8
September			16,065	16,065	9
October			15,066	15,066	10
November			16,315	16,315	11
December			17,151	17,151	12
Total annual pumpage	0	0	211,709	211,709	
Less: Water sold				161,609	13
Volume pumped but not sold				50,100	14
Volume sold as a percent of volume pumped				76%	15
Volume used for water production, water quality and system maintenance				1,176	16
Volume related to equipment/system malfunction				15,982	17
Non-utility volume NOT included in water sales				1,335	18
Total volume not sold but accounted for				18,493	19
Volume pumped but unaccounted for				31,607	20
Percent of water lost				15%	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.)				1,131	24
Date of maximum: 5/23/2007					25
Cause of maximum:					26
Main break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				339	27
Date of minimum: 10/26/2007					28
Total KWH used for pumping for the year				675,260	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)	
N. SECOND STREET	3	777	12	720,000	Yes	1
GARFIELD STREET	4	800	12	792,000	Yes	2
#2-GARFIELD STREET	5	1,396	15	1,080,000	Yes	3
TELEMARK PARKWAY	6	1,350	24	1,440,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 3 - 1	WELL 3 - 2	WELL 4 - 1	1
Location	106 N 2ND STREET	106 N 2ND STREET	505 E. GARFIELD	2
Purpose	P	B	P	3
Destination	R	D	R	4
Pump Manufacturer	LAYNE BOWLER	SIEMENS ALLIS	LAYNE BOWLER	5
Year Installed	1987	1987	1985	6
Type	OTHER	OTHER	SUBMERSIBLE	7
Actual Capacity (gpm)	525	500	500	8
Pump Motor or Standby Engine Mfr	LAYNE BOWLER	WESTINGHOUSE	PLEUGER	9 10
Year Installed	1987	1987	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	30	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 4 - 2	WELL 4 - 3	WELL 5 - 1	14
Location	505 E GARFIELD	505 E GARFIELD	1501 W. GARFIELD	15
Purpose	B	B	P	16
Destination	D	D	R	17
Pump Manufacturer	LAYNE BOWLER	LAYNE BOWLER	LAYNE BOWLER	18
Year Installed	1985	1985	1972	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	840	1,000	877	21
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	G E MOTOR	22 23
Year Installed	1985	1985	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	100	150	26

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 5 - 2	WELL 5 - 3	WELL 6 - 1	1
Location	1501 W GARFIELD	1501 W GARFIELD	201 TELEMAR PARKWAY	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	FAIRBANKS	FAIRBANKS	HITACHI	5
Year Installed	1989	1989	2007	6
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	7
Actual Capacity (gpm)	932	500	1,000	8
Pump Motor or Standby Engine Mfr	UNKNOWN	UNKNOWN	CUMMINS	9 10
Year Installed	1989	1989	2007	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	40	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 6 - 2	WELL 6 - 3		14
Location	201 TELEMAR PARKWAY	201 TELEMAR PARKWAY		15
Purpose	B	B		16
Destination	D	D		17
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE		18
Year Installed	2007	2007		19
Type	OTHER	OTHER		20
Actual Capacity (gpm)	1,000	1,000		21
Pump Motor or Standby Engine Mfr	CUMMINS	CUMMINS		22 23
Year Installed	2007	2007		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	75	75		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	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1967	2007	1906	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	128	193	0	6
Total capacity in gallons (actual)	300,000	400,000	50,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	Y	Y		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	#4	#4 - A	#5	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1948	1984	1971	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	0	6
Total capacity in gallons (actual)	50,000	300,000	100,000	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

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	#6		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	2007		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	0		6
Total capacity in gallons (actual)	100,000		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

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	525	0	0	0	525	1
M	D	4.000	16,999	0	762	0	16,237	2
M	D	6.000	68,403	55	178	0	68,280	3
M	D	8.000	108,116	1,862	0	0	109,978	4
M	D	10.000	23,533	0	0	0	23,533	5
M	D	12.000	10,160	0	0	0	10,160	6
Total Within Municipality			227,736	1,917	940	0	228,713	
M	D	8.000	750	0	0	0	750	7
Total Outside of Municipality			750	0	0	0	750	
Total Utility			228,486	1,917	940	0	229,463	

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	1,278	0	21	0	1,257		1
M	1.000	1,023	32	0	0	1,055	117	2
M	1.250	18	0	0	0	18	2	3
M	1.500	141	0	0	0	141	38	4
M	2.000	26	1	1	0	26	0	5
M	4.000	4	0	0	0	4	0	6
M	6.000	1	2	0	0	3	0	7
M	8.000	1	0	0	0	1	0	8
Total Utility		2,492	35	22	0	2,505	157	

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	3,293	108	7	0	3,394	46	1
0.750	13	0	0	0	13	0	2
1.000	45	2	0	0	47	2	3
1.250	0	0	0	0	0	0	4
1.500	27	1	0	0	28	15	5
2.000	14	0	0	0	14	4	6
2.500	0	0	0	0	0	0	7
3.000	6	0	0	0	6	6	8
4.000	5	0	1	0	4	3	9
Total:	3,403	111	8	0	3,506	76	

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	3,188	114	22	0	0	70	3,394	1
0.750	3	7	1	0	0	2	13	2
1.000	6	26	9	0	0	6	47	3
1.250	0	0	0	0	0	0	0	4
1.500	0	20	4	0	0	4	28	5
2.000	0	8	6	0	0	0	14	6
2.500	0	0	0	0	0	0	0	7
3.000	0	1	5	0	0	0	6	8
4.000	0	1	3	0	0	0	4	9
Total:	3,197	177	50	0	0	82	3,506	

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	2				2	1
Within Municipality	384	10	9		385	2
Total Fire Hydrants	386	10	9	0	387	
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:	385
Number of distribution system valves end of year:	651
Number of distribution valves operated during year:	640

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.

Acct 620 - Higher due to new well that was started in November 2007.

Acct 650 - There was a large increase in 2006 due to rehabilitation work on the well pump. In 2007 the expense is consistent with years prior to 2006.

Acct 655 - There was an large increase in 2006 due to rehabilitation work on the well pump. In 2007 the expense is consistent with years prior to 2006.

Acct 923 - Mostly attributed to attorney fees for lawsuit.

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.

Acct 323 - Additions in 2007 due to a new back-up generator.

Acct 397 and 342

Additions in 2007 due to the completion of new water well and tower in November 2007.

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-10)

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

Acct 342, 314, 325, and 321

Additions in 2007 due to the completion of new water well and tower in November 2007.

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 by the utility and TIF contributions.

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 the utility and TIF contributions.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

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

The testing of the substation meters are performed by Alliant as the utility does not have the equipment. The Joint Use Substation was last tested on 2/23/00 and the Northeast Substation was last tested on 7/14/03.

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.

The testing of the substation meters are performed by Alliant as the utility does not have the equipment. The Joint Use Substation was last tested on 2/23/00 and the Northeast Substation was last tested on 7/14/03.
