



3013 (02-02-05)

ANNUAL REPORT

OF

Name: PLATTEVILLE WATER & SEWER UTILITY

Principal Office: 75 NORTH BONSON STREET
P.O. BOX 780
PLATTEVILLE, WI 53818-0780

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: PLATTEVILLE WATER & SEWER UTILITY

Utility Address: 75 NORTH BONSON STREET

P.O. BOX 780

PLATTEVILLE, WI 53818-0780

When was utility organized? 12/31/1897

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: KATHLEEN A MARTIN

Title: UTILITY OFFICE MANAGER

Office Address:

75 NORTH BONSON STREET

P.O. BOX 780

PLATTEVILLE, WI 53818-0780

Telephone: (608) 348 - 9741 EXT 225

Fax Number: (608) 348 - 7812

E-mail Address: martink@platteville.org

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: KEVIN WUNDERLIN

Title: PRESIDENT

Office Address:

35 ELLEN STREET

PLATTEVILLE, WI 53818

Telephone: (608) 348 - 7969

Fax Number:

E-mail Address: kwunderlin@centurytel.net

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: AL BREY

Title:

Office Address: JOHNSON, BLOCK AND COMPANY, INC
229 HIGH STREET
MINERAL POINT, WI 53565-1209

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

E-mail Address: abrey@johnsonblock.com

Date of most recent audit report: 8/27/2007

Period covered by most recent audit: 01.01.06 THROUGH 12.31.06

Names and titles of utility management including manager or superintendent:

Name: MR DAVID BERNER

Title: CITY MANAGER

Office Address:

75 NORTH BONSON STREET
P.O. BOX 780
PLATTEVILLE, WI 53818-0780

Telephone: (608) 348 - 9741 EXT 222

Fax Number: (608) 348 - 6098

E-mail Address: bernerd@platteville.org

Name: MR HOWARD B. CROFOOT

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

75 NORTH BONSON STREET
P.O. BOX 780
PLATTEVILLE, WI 53818-0780

Telephone: (608) 348 - 9741 EXT 240

Fax Number: (608) 348 - 4154

E-mail Address: crofooth@platteville.org

Name: MR IRVIN LUPEE

Title: UTILITY SUPERINTENDENT

Office Address:

75 NORTH BONSON STREET
P.O. BOX 780
PLATTEVILLE, WI 53818

Telephone: (608) 348 - 9741 EXT 248

Fax Number: (608) 348 - 7812

E-mail Address: pwwtp248@centurytel.net

Name of utility commission/committee: Platteville Water & Sewer Commission

Names of members of utility commission/committee:

MS BARB DAUS

IDENTIFICATION AND OWNERSHIP

Names of members of utility commission/committee:

MR KENNETH KILIAN

MR MIKE PENN

MR ED WHITE

Is sewer service rendered by the utility? YES

If "yes," has the municipality by ordinance combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 9/27/1983

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:

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)	2,735,606	2,665,313	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,706,883	1,645,020	2
Depreciation Expense (403)	468,078	455,878	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	239,548	219,889	5
Total Operating Expenses	2,414,509	2,320,787	
Net Operating Income	321,097	344,526	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	321,097	344,526	
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)	144,889	88,239	10
Miscellaneous Nonoperating Income (421)	1,379,787	361,265	11
Total Other Income	1,524,676	449,504	
Total Income	1,845,773	794,030	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(143,947)	(143,947)	12
Other Income Deductions (426)	198,395	192,144	13
Total Miscellaneous Income Deductions	54,448	48,197	
Income Before Interest Charges	1,791,325	745,833	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	43,487	0	14
Amortization of Debt Discount and Expense (428)	5,242	5,689	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	110,859	80,273	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	159,588	85,962	
Net Income	1,631,737	659,871	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,596,793	9,936,922	20
Balance Transferred from Income (433)	1,631,737	659,871	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)	12,228,530	10,596,793	

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	2,735,606		2,735,606	1
Total (Acct. 400):	2,735,606	0	2,735,606	
Operation and Maintenance Expense (401-402):				
Derived	1,706,883		1,706,883	2
Total (Acct. 401-402):	1,706,883	0	1,706,883	
Depreciation Expense (403):				
Derived	468,078		468,078	3
Total (Acct. 403):	468,078	0	468,078	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	239,548		239,548	5
Total (Acct. 408):	239,548	0	239,548	
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:	321,097	0	321,097	
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	
Interest and Dividend Income (419):				
EARNED FROM SEWER OPER. & REPLACEMENT FUND	101,530	0	101,530	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
 2. Nonregulated sewer income should be reported as 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):			
EARNED FROM WATER OPERATING ACCT.	43,359	0	43,359 12
Total (Acct. 419):	144,889	0	144,889
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	814,763	814,763 13
Contributed Plant - Sewer	[REDACTED]	562,900	562,900 14
INTEREST SUBSIDY (WWTP PHOSPHOROUS REMOVAL)	0	2,124	2,124 15
Total (Acct. 421):	0	1,379,787	1,379,787
TOTAL OTHER INCOME:	144,889	1,379,787	1,524,676

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(143,947)	[REDACTED]	(143,947) 16
NONE	0	0	0 17
Total (Acct. 425):	(143,947)	0	(143,947)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	64,718	64,718 18
Depreciation Expense on Contributed Plant - Sewer	[REDACTED]	133,677	133,677 19
NONE	0	0	0 20
Total (Acct. 426):	0	198,395	198,395
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(143,947)	198,395	54,448

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	43,487	[REDACTED]	43,487 21
Total (Acct. 427):	43,487	0	43,487
Amortization of Debt Discount and Expense (428):			
LOAN EXPENSE	5,242	[REDACTED]	5,242 22
Total (Acct. 428):	5,242	0	5,242
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 23
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	110,859	[REDACTED]	110,859 24
Total (Acct. 430):	110,859	0	110,859

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 25
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 26
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	159,588	0	159,588
NET INCOME:	450,345	1,181,392	1,631,737
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	3,712,024	6,884,769	10,596,793 27
Total (Acct. 216):	3,712,024	6,884,769	10,596,793
Balance Transferred from Income (433):			
Derived	450,345	1,181,392	1,631,737 28
Total (Acct. 433):	450,345	1,181,392	1,631,737
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 29
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 30
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 31
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 32
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,162,369	8,066,161	12,228,530

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 and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,503,894	0	1,231,712	0	2,735,606	1
Less: interdepartmental sales	695		1,075	0	1,770	2
Less: interdepartmental rents	3,600	0		0	3,600	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	7,443				7,443	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	8		3		11	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,492,148	0	1,230,634	0	2,722,782	

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	354,626		354,626	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	333,344		333,344	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	1,319		1,319	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	711		711	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	690,000	0	690,000	

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	8	1
Electric		2
Gas		3
Sewer	7.5	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	28,205,144	26,027,373	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	10,072,453	9,471,755	2
Net Utility Plant	18,132,691	16,555,618	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	18,132,691	16,555,618	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	202	202	8
Special Funds (125-128)	2,931,957	1,024,501	9
Total Other Property and Investments	2,932,159	1,024,703	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	106,105	35,008	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	325	325	12
Temporary Cash Investments (136)	774,547	978,200	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	411,114	395,219	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	5,398	54,969	18
Materials and Supplies (151-163)	30,866	31,872	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	0	0	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
Total Current and Accrued Assets	1,328,355	1,495,593	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	69,999	39,830	24
Other Deferred Debits (182-186)	177,824	161,803	25
Total Deferred Debits	247,823	201,633	
Total Assets and Other Debits	22,641,028	19,277,547	

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)	2,328,927	2,328,927	26
Appropriated Earned Surplus (215)	0	0	27
Unappropriated Earned Surplus (216)	12,228,530	10,596,793	28
Total Proprietary Capital	14,557,457	12,925,720	
LONG-TERM DEBT			
Bonds (221-222)	3,120,000	0	29
Advances from Municipality (223)	1,971,264	3,118,204	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	5,091,264	3,118,204	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	175,591	313,992	33
Payables to Municipality (233)	59,859	60,986	34
Customer Deposits (235)	0	0	35
Taxes Accrued (236)	178,779	161,865	36
Interest Accrued (237)	60,104	30,290	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	0	0	40
Miscellaneous Current and Accrued Liabilities (242)	23,220	13,054	41
Total Current and Accrued Liabilities	497,553	580,187	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	0	0	43
Other Deferred Credits (253)	2,494,754	2,653,436	44
Total Deferred Credits	2,494,754	2,653,436	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	45
Injuries and Damages Reserve (262)	0	0	46
Pensions and Benefits Reserve (263)	0	0	47
Miscellaneous Operating Reserves (265)	0	0	48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	22,641,028	19,277,547	

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	9,886,611	16,140,762	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)	7,138,353	9,214,110	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	3,986,285	7,589,309	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)	198,293	78,794			9
Total Utility Plant	11,322,931	16,882,213	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 (111.1)	2,503,106	4,028,291	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	828,829	2,712,227	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	3,331,935	6,740,518	0	0	
Net Utility Plant	7,990,996	10,141,695	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

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

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,335,821	3,790,639			6,126,460	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	174,064	294,014			468,078	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	15,298	(15,298)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	189,362	278,716	0	0	468,078	16
Debits during year						17
Book cost of plant retired	22,076	41,064			63,140	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	22,076	41,064	0	0	63,140	25
Balance end of year (111.1)	2,503,107	4,028,291	0	0	6,531,398	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

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

Particulars (a)	Water (b)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	766,745	2,578,550			3,345,295	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	64,718	133,677			198,395	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				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	64,718	133,677	0	0	198,395	16
Debits during year						17
Book cost of plant retired	0	0			0	18
Cost of removal	0				0	19
Other debits (specify):						20
#343 - AMOUNT POSTED TO WROM	2,633				2,633	
					0	
					0	23
					0	24
Total debits	2,633	0	0	0	2,633	25
Balance end of year (111.1)	828,830	2,712,227	0	0	3,541,057	26

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		0	1
Other (specify):					
NONE	0	0		0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	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 (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	24,730	25,219	2
Sewer utility (154)	6,136	6,653	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	30,866	31,872	

**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)				
1999 GENERAL OBLIGATION PROMISSORY NOTE	4,004	428	25,028	1
2001 GENERAL OBLIGATION PROMISSORY NOTE	56	428	154	2
2003 GENERAL OBLIGATION PROMISSORY NOTE	1,629	428	8,959	3
2006 GENERAL OBLIGATION PROMISSORY NOTE	2,288	428	18,306	4
2007 REVENUE BOND	2,507	428	17,552	5
Total			69,999	
Unamortized premium on debt (251)				
NONE				6
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	2,328,927	1
Changes during year (explain):		2
Balance end of year	<u><u>2,328,927</u></u>	

BONDS (ACCTS. 221 AND 222)

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)	
2007 REVENUE BOND ANTICIPATION NOTE	09/17/2007	09/01/2009	4.75%	3,120,000	1
Total Bonds (Account 221):				3,120,000	
Total Reacquired Bonds (Account 222)				0	2
Net amount of bonds outstanding December 31:				<u>3,120,000</u>	

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)					
1999 GENERAL OBLIGATION NOTE - NEW	04/01/1999	12/01/2008	4.10%	46,226	1
1999 GENERAL OBLIGATION NOTE - REFINANCE	04/01/1999	12/01/2014	4.50%	372,424	2
1999 PUBLIC LANDS LOAN	03/15/1999	03/15/2009	5.75%	50,122	3
2001 GENERAL OBLIGATION NOTE	10/15/2001	12/01/2010	3.75%	28,415	4
2002 GENERAL OBLIGATION NOTE	01/18/2002	03/15/2021	6.75%	135,795	5
2002 GENERAL OBLIGATION NOTE	09/27/2002	09/27/2012	3.60%	148,150	6
2003 GENERAL OBLIGATION NOTE	07/01/2003	12/01/2012	2.46%	492,159	7
2006 G.O. PROMISSORY NOTE SERIES 2006B	10/16/2006	12/01/2015	4.00%	680,000	8
1998 PUBLIC LANDS LOAN	03/15/1998	03/15/2008	5.75%	17,973	9
Total for Account 223				1,971,264	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	161,865	1
Accruals:		
Charged water department expense	203,942	2
Charged electric department expense		3
Charged sewer department expense	35,606	4
Other (explain):		
NONE		5
Total Accruals and other credits	239,548	
Taxes paid during year:		
County, state and local taxes	161,865	6
Social Security taxes	57,765	7
PSC Remainder Assessment	3,004	8
Other (explain):		
NONE		9
Total payments and other debits	222,634	
Balance end of year	178,779	

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)					
2007 REVENUE BOND ANTICIPATION NOTE	0	43,487		43,487	1
Subtotal	0	43,487	0	43,487	
Advances from Municipality (223)					
NONE	0			0	2
2001 GENERAL OBLIGATION NOTE	128	1,507	1,535	100	3
2002 GENERAL OBLIGATION NOTE	1,573	6,050	6,290	1,333	4
1998 PUBLIC LANDS LOAN	1,592	1,239	2,011	820	5
1999 GENERAL OBLIGATION NOTE - NEW	328	3,759	3,919	168	6
1999 GENERAL OBLIGATION	3,330	3,165	4,207	2,288	7
1999 PUBLIC LANDS LOAN	1,541	18,347	18,504	1,384	8
2002 GENERAL OBLIGATION NOTE - PRIOR SERVICE	7,563	9,267	9,554	7,276	9
2003 GENERAL OBLIGATION NOTE	1,206	14,289	14,474	1,021	10
2006 ANTICIPATION NOTE SERIES 2006A	6,839	24,208	31,047	0	11
2006 G.O. PROMISSORY NOTE SERIES 2006B	6,190	29,028	32,991	2,227	12
Subtotal	30,290	110,859	124,532	16,617	
Other Long-Term Debt (224)					
NONE	0			0	13
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	14
Subtotal	0	0	0	0	
Total	30,290	154,346	124,532	60,104	

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):		
SEWER - SPECIAL ASSESSMENTS	202	2
Total (Acct. 124):	202	
Sinking Funds (125):		
WATER/SEWER REDEMPTION FUND HOLDING	823	3
Total (Acct. 125):	823	
Depreciation Fund (126):		
WATER/SEWER DEPRECIATION FUND HOLDING	1,913,994	4
Total (Acct. 126):	1,913,994	
Other Special Funds (128):		
SEWER REPLACEMENT FUND	1,017,140	5
Total (Acct. 128):	1,017,140	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	190,388	9
Electric		10
Sewer (Regulated)	220,726	11
Other (specify):		
NONE		12
Total (Acct. 142):	411,114	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	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)	
Receivables from Municipality (145):		
TAX ROLL ITEMS	5,398	16
Total (Acct. 145):	5,398	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
SEWER PORTION WI RETIREMENT FUND SYSTEM (PSC AUTHORIZATION LETTER 12/30	31,903	22
WATER PORTION WI RETIREMENT FUND SYSTEM (PSC AUTHORIZATION LETTER 12/30	31,903	23
INDUSTRIAL PARK WATER TOWER PAINTING (PSC AUTHORIZATION LETTER 10/15/04)	23,160	24
FURNACE STREET WATER TOWER PAINTING (PSC AUTHORIZATION LETTER 10/31/07)	90,858	25
Total (Acct. 186):	177,824	
Payables to Municipality (233):		
BALANCE OF SHARED ADMIN. COST FOR 2007	24,132	26
WATER/ SEWER MISC. - POSTAGE, GAS & DIESEL, ADVERTISING	1,959	27
WATER/SEWER BALANCE OF 2007 MEDICAL	1,874	28
WATER EXP. NORTHSIDE DRIVE PROJECT	30,020	29
WATER/SEWER 2007 SAFETY CONSULTANT EXPENSE	1,874	30
Total (Acct. 233):	59,859	
Other Deferred Credits (253):		
Regulatory Liability	2,303,161	31
WATER - ACCUMULATED VACATION, SICK LEAVE - VESTED PORTION	85,000	32
SEWER - ACCUMULATED VACATION, SICK LEAVE - VESTED PORTION	106,593	33
Total (Acct. 253):	2,494,754	

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)	6,926,721	0	9,164,231	0	16,090,952	1
Materials and Supplies	24,974	0	6,394	0	31,368	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,419,464	0	3,909,465	0	6,328,929	4
Customer Advances for Construction					0	5
Regulatory Liability	459,136	0	1,915,998	0	2,375,134	6
					0	7
Average Net Rate Base	4,073,095	0	3,345,162	0	7,418,257	
Net Operating Income	296,231	0	24,866	0	321,097	8
Net Operating Income as a percent of Average Net Rate Base	7.27%	N/A	0.74%	N/A	4.33%	

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	473,049	0	1,974,059	0	2,447,108	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	27,826	0	116,121	0	143,947	3
Other (specify):					0	4
Balance End of Year	445,223	0	1,857,938	0	2,303,161	

FINANCIAL SECTION FOOTNOTES

Full-Time Employees (FTE) (Page F-05)

General footnotes

Hired new employee and distributed employees as follows:

- 4 - Sewer Plant
 - 2 - Sewer Maintenance
 - 1 - Sewer Office
 - 1/2 - Sewer - Superintendent
 - 1/2 - Water - Superintendent
 - 2 1/2 - Water Plant
 - 2 - Water (Meters & Cross Connection)
 - 2 - Water Maintenance
 - 1 - Water Office
-

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

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

- SEWER/WATER - WI RETIREMENT FUND SYSTEM (PSC AUTHORIZATION LETTER 12/30/02)
- INDUSTRIAL PARK WATER TOWER PAINTING (PSC AUTHORIZATION LETTER 10/15/04)
- FURNACE STREET WATER TOWER PAINTING (PSC AUTHORIZATION LETTER 10/31/07)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

- 2007 BALANCE OF SHARED ADMINISTRATION, POSTAGE, GAS & DIESEL, ADVERTISING, MEDICAL, SAFETY CONSULTANT AND NORTHSIDE DRIVE PROJECT, DUE TO MUNICIPALITY.
-

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,421,896	1,338,153	1
Total Sales of Water	1,421,896	1,338,153	
Other Operating Revenues			
Forfeited Discounts (470)	3,754	3,694	2
Miscellaneous Service Revenues (471)	420	62	3
Rents from Water Property (472)	50,099	48,640	4
Interdepartmental Rents (473)	3,600	3,600	5
Other Water Revenues (474)	24,125	32,860	6
Total Other Operating Revenues	81,998	88,856	
Total Operating Revenues	1,503,894	1,427,009	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	7
Pumping Expenses (620-633)	218,339	214,959	8
Water Treatment Expenses (640-652)	90,965	76,086	9
Transmission and Distribution Expenses (660-678)	178,607	138,000	10
Customer Accounts Expenses (901-905)	64,540	67,471	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	277,206	297,510	13
Total Operation and Maintenance Expenses	829,657	794,026	
Other Operating Expenses			
Depreciation Expense (403)	174,064	172,476	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	203,942	183,824	16
Total Other Operating Expenses	378,006	356,300	
Total Operating Expenses	1,207,663	1,150,326	
NET OPERATING INCOME	296,231	276,683	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	2,775	127,465	517,394	4
Commercial	345	75,166	230,941	5
Industrial	3	17,479	35,794	6
Total Metered Sales to General Customers (461)	3,123	220,110	784,129	
Private Fire Protection Service (462)	32		55,482	7
Public Fire Protection Service (463)	1		446,865	8
Other Sales to Public Authorities (464)	56	52,939	134,725	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	1	104	695	12
Total Sales of Water	3,213	273,153	1,421,896	

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)	446,731	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)	134	3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	446,865	
Forfeited Discounts (470):		
Customer late payment charges	3,754	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	3,754	
Miscellaneous Service Revenues (471):		
BAD CHECKS AND BAD CHECK FEES	420	7
Total Miscellaneous Service Revenues (471)	420	
Rents from Water Property (472):		
LEASES FOR ANTENNAS PLACED ON WATER TOWERS	50,099	8
Total Rents from Water Property (472)	50,099	
Interdepartmental Rents (473):		
SEWER PORTION OF RENT FOR MAINTENANCE SHOP	3,600	9
Total Interdepartmental Rents (473)	3,600	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	7,443	10
Other (specify): MISC. FEES (RECONNECTION FEES, METER FEES, ETC.)	3,497	11
LAWN METER SERVICE FEES	13,185	12
Total Other Water Revenues (474)	24,125	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	12,491	7,850	14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	87,523	83,686	17
Pumping Labor and Expenses (624)	74,894	71,654	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	25,168	18,839	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	7,103	6,916	22
Maintenance of Structures and Improvements (631)	8,181	14,478	23
Maintenance of Power Production Equipment (632)	786	1,642	24
Maintenance of Pumping Equipment (633)	2,193	9,894	25
Total Pumping Expenses	218,339	214,959	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	7,103	6,916	26
Chemicals (641)	36,169	24,767	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	28,999	25,209	28
Miscellaneous Expenses (643)	3,116	2,169	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)	7,102	6,915	31
Maintenance of Structures and Improvements (651)	7,277	7,341	32
Maintenance of Water Treatment Equipment (652)	1,199	2,769	33
Total Water Treatment Expenses	90,965	76,086	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	7,102	7,043	34
Storage Facilities Expenses (661)	75	0	35
Transmission and Distribution Lines Expenses (662)	6	0	36
Meter Expenses (663)	13,020	12,865	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	26,065	24,701	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	7,102	10,235	41
Maintenance of Structures and Improvements (671)	0	0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	46,027	25,091	43
Maintenance of Transmission and Distribution Mains (673)	43,956	34,760	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	13,266	11,143	46
Maintenance of Meters (676)	7,750	4,278	47
Maintenance of Hydrants (677)	14,182	6,803	48
Maintenance of Miscellaneous Plant (678)	56	1,081	49
Total Transmission and Distribution Expenses	178,607	138,000	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	7,103	6,916	50
Meter Reading Labor (902)	12,797	10,387	51
Customer Records and Collection Expenses (903)	44,632	50,168	52
Uncollectible Accounts (904)	8	0	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	64,540	67,471	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	79,829	86,821	56
Office Supplies and Expenses (921)	10,113	8,636	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	1,132	12,645	59
Property Insurance (924)	11,891	8,031	60
Injuries and Damages (925)	13,343	11,684	61
Employee Pensions and Benefits (926)	151,260	164,334	62
Regulatory Commission Expenses (928)	6,484	0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	1,360	2,622	65
Rents (931)	1,080	1,080	66
Maintenance of General Plant (932)	714	1,657	67
Total Administrative and General Expenses	277,206	297,510	
Total Operation and Maintenance Expenses	829,657	794,026	

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		178,779	161,865	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,974	5,526	2
Net property tax equivalent		172,805	156,339	
Social Security		29,635	26,489	3
PSC Remainder Assessment		1,502	996	4
Other (specify): NONE		0	0	5
Total tax expense		203,942	183,824	

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		0.215226				3
County tax rate	mills		4.801673				4
Local tax rate	mills		9.701336				5
School tax rate	mills		12.815139				6
Voc. school tax rate	mills		2.186063				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		29.719437				10
Less: state credit	mills		1.684128				11
Net tax rate	mills		28.035309				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.701336				14
Combined School Tax Rate	mills		15.001202				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.702538				17
Total Tax Rate	mills		29.719437				18
Ratio of Local and School Tax to Total	dec.		0.831191				19
Total tax net of state credit	mills		28.035309				20
Net Local and School Tax Rate	mills		23.302705				21
Utility Plant, Jan. 1	\$	9,886,611	9,886,611				22
Materials & Supplies	\$	25,219	25,219				23
Subtotal	\$	9,911,830	9,911,830				24
Less: Plant Outside Limits	\$	181,950	181,950				25
Taxable Assets	\$	9,729,880	9,729,880				26
Assessment Ratio	dec.		0.788502				27
Assessed Value	\$	7,672,030	7,672,030				28
Net Local & School Rate	mills		23.302705				29
Tax Equiv. Computed for Current Year	\$	178,779	178,779				30
Tax Equivalent per 1994 PSC Report	\$	144,545					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	178,779					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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	583		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	8,395		3
Total Intangible Plant	8,978	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	902		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)	160,267		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	26,795		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	187,964	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	161,044		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	331,470	66,566	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	13,005		20
Total Pumping Plant	505,519	66,566	
WATER TREATMENT PLANT			
Land and Land Rights (330)	2,085		21
Structures and Improvements (331)	95,326		22
Water Treatment Equipment (332)	32,711		23
Total Water Treatment Plant	130,122	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)			583	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			8,395	3
Total Intangible Plant	0	0	8,978	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			902	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)			160,267	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			26,795	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	187,964	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			161,044	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			398,036	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			13,005	20
Total Pumping Plant	0	0	572,085	
WATER TREATMENT PLANT				
Land and Land Rights (330)			2,085	21
Structures and Improvements (331)			95,326	22
Water Treatment Equipment (332)			32,711	23
Total Water Treatment Plant	0	0	130,122	

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	17,230		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	477,768		26
Transmission and Distribution Mains (343)	3,434,191	208,697	27
Fire Mains (344)	0		28
Services (345)	475,772	9,443	29
Meters (346)	540,492	36,794	30
Hydrants (348)	297,530	13,744	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	5,242,983	268,678	
GENERAL PLANT			
Land and Land Rights (389)	150		33
Structures and Improvements (390)	33,977		34
Office Furniture and Equipment (391)	36,728		35
Computer Equipment (391.1)	67,785		36
Transportation Equipment (392)	177,321	17,834	37
Stores Equipment (393)	32		38
Tools, Shop and Garage Equipment (394)	8,643		39
Laboratory Equipment (395)	7,051		40
Power Operated Equipment (396)	89,693	84,256	41
Communication Equipment (397)	3,657	647	42
SCADA Equipment (397.1)	174,536		43
Miscellaneous Equipment (398)	39,950	7,359	44
Other Tangible Property (399)	0		45
Total General Plant	639,523	110,096	
Total utility plant in service directly assignable	6,715,089	445,340	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,715,089	445,340	

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)			17,230 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			477,768 26
Transmission and Distribution Mains (343)	1,154		3,641,734 27
Fire Mains (344)			0 28
Services (345)			485,215 29
Meters (346)	5,225		572,061 30
Hydrants (348)			311,274 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	6,379	0	5,505,282
GENERAL PLANT			
Land and Land Rights (389)			150 33
Structures and Improvements (390)			33,977 34
Office Furniture and Equipment (391)			36,728 35
Computer Equipment (391.1)			67,785 36
Transportation Equipment (392)	11,397		183,758 37
Stores Equipment (393)			32 38
Tools, Shop and Garage Equipment (394)			8,643 39
Laboratory Equipment (395)			7,051 40
Power Operated Equipment (396)			173,949 41
Communication Equipment (397)			4,304 42
SCADA Equipment (397.1)			174,536 43
Miscellaneous Equipment (398)	4,300		43,009 44
Other Tangible Property (399)			0 45
Total General Plant	15,697	0	733,922
Total utility plant in service directly assignable	22,076	0	7,138,353
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	22,076	0	7,138,353

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
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)	105,153		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	110,687		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	215,840	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)			105,153 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			110,687 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	215,840
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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	337,597		26
Transmission and Distribution Mains (343)	1,976,342	591,516	27
Fire Mains (344)	0		28
Services (345)	435,374	122,505	29
Meters (346)	16,000		30
Hydrants (348)	190,369	100,742	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,955,682	814,763	
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	3,171,522	814,763	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,171,522	814,763	

**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)			337,597 26
Transmission and Distribution Mains (343)			2,567,858 27
Fire Mains (344)			0 28
Services (345)			557,879 29
Meters (346)			16,000 30
Hydrants (348)			291,111 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	3,770,445
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	3,986,285
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	3,986,285

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	101,339	2.90%	4,648	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	6,312	1.80%	482	6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	107,651		5,130	
PUMPING PLANT				
Structures and Improvements (321)	108,594	3.20%	5,153	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	278,993	4.40%	16,049	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	13,004	4.40%		15
Total Pumping Plant	400,591		21,202	
WATER TREATMENT PLANT				
Structures and Improvements (331)	95,326	3.20%		16
Water Treatment Equipment (332)	15,581	6.00%	1,963	17
Total Water Treatment Plant	110,907		1,963	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	188,450	1.90%	9,078	19
Transmission and Distribution Mains (343)	555,907	1.30%	45,994	20
Fire Mains (344)	0			21
Services (345)	144,383	2.90%	13,934	22
Meters (346)	314,581	5.50%	30,595	23
Hydrants (348)	78,290	2.20%	6,697	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					105,987	4
315					0	5
316					6,794	6
317					0	7
	0	0	0	0	112,781	
321					113,747	8
322					0	9
323					0	10
324					0	11
325					295,042	12
326					0	13
327					0	14
328					13,004	15
	0	0	0	0	421,793	
331					95,326	16
332					17,544	17
	0	0	0	0	112,870	
341					0	18
342					197,528	19
343	1,154				600,747	20
344					0	21
345					158,317	22
346	5,225				339,951	23
348					84,987	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,281,611		106,298	
GENERAL PLANT				
Structures and Improvements (390)	14,256	2.90%	985	26
Office Furniture and Equipment (391)	36,738	5.80%		27
Computer Equipment (391.1)	67,482	26.70%	302	28
Transportation Equipment (392)	125,696	13.30%	23,624	29
Stores Equipment (393)	32	5.80%	0	30
Tools, Shop and Garage Equipment (394)	7,490	5.80%	501	31
Laboratory Equipment (395)	317	5.80%	409	32
Power Operated Equipment (396)	74,905	7.50%	9,887	33
Communication Equipment (397)	1,289	15.00%	597	34
SCADA Equipment (397.1)	83,712	9.20%	16,057	35
Miscellaneous Equipment (398)	23,144	5.80%	2,406	36
Other Tangible Property (399)	0			37
Total General Plant	435,061		54,768	
Total accum. prov. directly assignable	2,335,821		189,361	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	2,335,821		189,361	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>6,379</u>	0	0	0	<u>1,381,530</u>
390					15,241 26
391					36,738 27
391.1					67,784 28
392	11,397				137,923 29
393					32 30
394					7,991 31
395					726 32
396					84,792 33
397					1,886 34
397.1					99,769 35
398	4,300				21,250 36
399					0 37
	<u>15,697</u>	0	0	0	<u>474,132</u>
	<u>22,076</u>	0	0	0	<u>2,503,106</u>
					0 38
	<u>22,076</u>	0	0	0	<u>2,503,106</u>

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	70,242	3.20%	3,365	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	93,641	4.40%	4,870	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	163,883		8,235	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	137,063	1.90%	6,414	19
Transmission and Distribution Mains (343)	289,212	1.30%	29,537	20
Fire Mains (344)	0			21
Services (345)	134,353	2.90%	14,355	22
Meters (346)	3,080	5.50%	880	23
Hydrants (348)	39,154	2.20%	5,296	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					73,607 8
322					0 9
323					0 10
324					0 11
325					98,511 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	172,118
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					143,477 19
343				(2,633)	316,116 20
344					0 21
345					148,708 22
346					3,960 23
348					44,450 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	<u>602,862</u>		<u>56,482</u>
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	<u>0</u>		<u>0</u>
Total accum. prov. directly assignable	<u>766,745</u>		<u>64,717</u>
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	<u><u>766,745</u></u>		<u><u>64,717</u></u>

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	(2,633)	656,711
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	(2,633)	828,829
					0 38
	0	0	0	(2,633)	828,829

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			23,778	23,778	1
February			31,709	31,709	2
March			32,601	32,601	3
April			25,476	25,476	4
May			28,536	28,536	5
June			26,641	26,641	6
July			28,558	28,558	7
August			24,750	24,750	8
September			27,503	27,503	9
October			27,349	27,349	10
November			25,216	25,216	11
December			25,177	25,177	12
Total annual pumpage	0	0	327,294	327,294	
Less: Water sold				273,153	13
Volume pumped but not sold				54,141	14
Volume sold as a percent of volume pumped				83%	15
Volume used for water production, water quality and system maintenance				7,336	16
Volume related to equipment/system malfunction				3,276	17
Non-utility volume NOT included in water sales				157	18
Total volume not sold but accounted for				10,769	19
Volume pumped but unaccounted for				43,372	20
Percent of water lost				13%	21
If more than 15%, indicate causes:					22
If more than 15%, 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.)				1,756	24
Date of maximum: 3/2/2007					25
Cause of maximum:					26
Water Main Break					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				564	27
Date of minimum: 12/25/2007					28
Total KWH used for pumping for the year				1,041,200	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)	
WELL - 1909 - VALLEY ROAD	No. 2	1,000	9	800	Yes	1
WELL - 1932 - VALLEY ROAD	No. 3	927	12	1,520	Yes	2
WELL - 1968 - CAMP STREET	No. 4	966	12	1,200	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 # 2	WELL # 4-A	WELL # 4-B	1
Location	VALLEY ROAD	CAMP STREET	CAMP STREET	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	FRANKLIN	FAIRBANKS	FAIRBANKS	5
Year Installed	1999	1968	1968	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	825	950	950	8
Pump Motor or Standby Engine Mfr	J-LINE	G.E.	WAUKESHA	9 10
Year Installed	1999	1968	1968	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	100	200	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3			14
Location	VALLEY ROAD			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	WORTHINGTON			18
Year Installed	1936			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	900			21
Pump Motor or Standby Engine Mfr	G.E.			22 23
Year Installed	1936			24
Type	ELECTRIC			25
Horsepower	125			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	FURNACE STREET	INDUSTRY PARK	VALLEY ROAD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3
Year constructed	1950	1993	1988	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	208	183	50	6
Total capacity in gallons (actual)	500,000	400,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0000	2.0000	2.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	4.000	33,732	0	0	0	33,732	1	
P	D	4.000	54	0	0	0	54	2	
M	D	6.000	58,652	0	0	0	58,652	3	
P	D	6.000	14,219	0	0	0	14,219	4	
M	D	8.000	37,848	0	0	0	37,848	5	
P	D	8.000	32,236	3,489	0	0	35,725	6	
M	D	10.000	22,373		0	0	22,373	7	
M	S	10.000	690	0	0	0	690	8	
M	T	10.000	4,380	0	0	0	4,380	9	
P	D	10.000	7,118	2,222	240	0	9,100	10	
M	D	12.000	25,151	0	0	0	25,151	11	
P	D	12.000	29,366	0	0	0	29,366	12	
P	T	12.000	2,280	9,423	0	0	11,703	13	
P	S	16.000	36	0	0	0	36	14	
Total Within Municipality			268,135	15,134	240	0	283,029		
P	D	10.000	4,398	0	0	0	4,398	15	
Total Outside of Municipality			4,398	0	0	0	4,398		
Total Utility			272,533	15,134	240	0	287,427		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	773	0	0	0	773		1
M	0.750	1,669	0	0	0	1,669	3	2
M	1.000	382	43	0	0	425	52	3
M	1.250	20	0	0	0	20		4
M	1.500	14	0	0	0	14		5
M	2.000	18	22	0	0	40		6
M	4.000	20	8	0	0	28		7
M	6.000	34	18	0	0	52		8
M	8.000	28	7	0	0	35	15	9
M	12.000	1	1	0	0	2		10
Total Utility		2,959	99	0	0	3,058	70	

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	3,615	60	180	0	3,495	92	1
0.750	48	0	4	0	44	3	2
1.000	75	0	6	0	69	5	3
1.250	0	0	0	0	0	0	4
1.500	53	3	0	0	56	14	5
2.000	57	7	0	0	64	8	6
3.000	41	2	2	0	41	17	7
4.000	10	2	0	0	12	6	8
Total:	3,899	74	192	0	3,781	145	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,744	212	1	4	0	534	3,495	1
0.750	26	14	0	0	0	4	44	2
1.000	10	38	0	8	0	13	69	3
1.250	0	0	0	0	0	0	0	4
1.500	0	32	2	4	0	18	56	5
2.000	0	39	3	9	0	13	64	6
3.000	0	9	1	24	0	7	41	7
4.000	0	1	0	7	0	4	12	8
Total:	2,780	345	7	56	0	593	3,781	

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	7				7	1
Within Municipality	477	40			517	2
Total Fire Hydrants	484	40	0	0	524	
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:	524
Number of distribution system valves end of year:	871
Number of distribution valves operated during year:	437

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues - Sales of Water (Page W-02)

General footnotes

CUSTOMER COUNTS WERE OFF IN THE PAST. COUNT WAS BY NUMBER OF METERS RATHER THAN NUMBER OF CUSTOMERS. SOME CUSTOMERS HAVE MORE THAN ONE METER. IN THE PAST LAWN METERS WERE ALSO INCLUDED IN SOME CATEGORIES.

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

General footnotes

Done

Please explain amounts in Account 474 in excess of \$10,000, 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 15%, but not less \$10,000, please explain.

#923 - In 2006 - WATER CONSULTANTS DEVELOPED PLATTEVILLE WATER MASTER PLAN.

#672 - DEFERRED EXPENSE FOR FURNACE STREET WATER TOWER PAINTING PER PSC LETTER OCTOBER 31, 2007.

#641 - IN 2006 USED UP CHEMICALS IN INVENTORY AND 2007 HAD TO BUY ALL NEW AND CHEMICAL RATES INCREASED.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

ACCT. 391 - THIS ACCOUNT WAS FULLY DEPRECIATED IN 2005 BY \$10 - NO ADJUSTMENT WAS MADE TO THE ACCOUNT. THIS WILL BE REVIEWED IN 2008.

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-14)

If Adjustments for any account are nonzero, please explain.

#343 - \$2,633 posted to wrong account, will be adjusted.

WATER OPERATING SECTION FOOTNOTES

Water Mains (Page W-21)

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

3489' - 8" WATER MAINS WAS FINANCED BY CONTRIBUTIONS IN AID OF CONSTRUCTION FOR THE EXTENSIONS NOTED IN SCHEDULE F-21.

1302' - 10" WATER MAINS WAS FINANCED BY CONTRIBUTIONS IN AID OF CONSTRUCTION FOR THE EXTENSIONS NOTED IN SCHEDULE F-21.

920' - 10" WATER MAIN WAS FOR 2007 CONSTRUCTION/REPLACEMENT OF MAIN AND FINANCED BY THE UTILITY.

9325' - 12" WATER MAIN WAS FINANCED BY CONTRIBUTIONS IN AID OF CONSTRUCTION FOR THE EXTENSIONS NOTED IN SCHEDULE F-21.

98' - 12" WATER MAIN WAS FOR 2007 CONSTRUCTION/REPLACEMENT OF MAIN AND FINANCED BY THE UTILITY.

Water Services (Page W-22)

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

35 - 1" SERVICES WERE FINANCED BY CONTRIBUTIONS IN AID OF CONSTRUCTION FOR THE EXTENSIONS LISTED ON SCHEDULE F-21.

5 - 1" SERVICES WERE FINANCED BY APPLICATION OF SCHEDULE CZ-1.

3 - 1" SERVICES WAS PART OF THE 2007 CONSTRUCTION/REPLACEMENT AND FINANCED BY THE UTILITY.

22 - 2" SERVICES WERE FINANCED BY CONTRIBUTIONS IN AID OF CONSTRUCTION FOR THE EXTENSIONS LISTED ON SCHEDULE F-21.

8 - 4" SERVICES WERE FINANCED BY CONTRIBUTIONS IN AID OF CONSTRUCTION FOR THE EXTENSIONS LISTED ON SCHEDULE F-21.

18 - 6" SERVICES WERE FINANCED BY CONTRIBUTIONS IN AID OF CONSTRUCTION FOR THE EXTENSIONS LISTED ON SCHEDULE F-21.

7 - 8" SERVICES WERE FINANCED BY CONTRIBUTIONS IN AID OF CONSTRUCTION FOR THE EXTENSIONS LISTED ON SCHEDULE F-21.

1 - 12" SERVICES WERE FINANCED BY CONTRIBUTIONS IN AID OF CONSTRUCTION FOR THE EXTENSIONS LISTED ON SCHEDULE F-21.

Meters (Page W-23)

General footnotes

CLASSIFICATION OF ALL METERS AT END OF YEAR BY CUSTOMERS: IN STOCK AND DEDUCT METERS, INCLUDES LAWN METERS.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-23)

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

STAFF HAS TAKEN STEPS TO IMPLEMENT A METER TESTING PROGRAM IN THE PROCESS OF TESTING METERS THAT HAVE NOT BEEN DONE FOR A NUMBER OF YEARS. THE UTILITY HAS HIRED A NEW EMPLOYEE TO HELP WITH THIS PROCESS AND WE ARE INSTALLING A RADIO READ SYSTEM TO ALLOW MORE WORK TO BE DONE ON METER TESTING. THEY WILL CONTINUE TO WORK ON THIS IN 2008.

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

STAFF HAS TAKEN STEPS TO IMPLEMENT A METER TESTING PROGRAM IN THE PROCESS OF TESTING METERS THAT HAVE NOT BEEN DONE FOR A NUMBER OF YEARS. THE UTILITY HAS HIRED A NEW EMPLOYEE TO HELP WITH THIS PROCESS AND WE ARE INSTALLING A RADIO READ SYSTEM TO ALLOW MORE WORK TO BE DONE ON METER TESTING. THEY WILL CONTINUE TO WORK ON THIS IN 2008.

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	1,220,374	1,224,422	1
Total Sewage Operating Revenues	1,220,374	1,224,422	
Other Operating Revenues			
Forfeited Discounts (631)	5,059	5,447	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	6,279	8,435	6
Amortization of Construction Grants (636)	0	0	7
Total Other Operating Revenues	11,338	13,882	
Total Operating Revenues	1,231,712	1,238,304	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	352,852	360,053	8
Maintenance Expenses (831-834)	124,116	103,842	9
Customer Accounting & Collection Expenses (840-843)	49,186	52,615	10
Administrative and General Expenses (850-857)	351,072	334,484	11
Total Operation and Maintenance Expenses	877,226	850,994	
Other Operating Expenses			
Depreciation Expense (403)	294,014	283,402	12
Amortization Expense (404)	0	0	13
Taxes (408)	35,606	36,065	14
Total Other Operating Expenses	329,620	319,467	
Total Operating Expenses	1,206,846	1,170,461	
NET OPERATING INCOME	24,866	67,843	

SEWAGE OPERATING REVENUES

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues				1
Commercial Revenues				2
Industrial Revenues				3
Revenues from Public Authorities				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues	2,780	119,187	671,692	5
Commercial Revenues	345	68,748	272,670	6
Industrial Revenues	3	14,780	111,409	7
Revenues from Public Authorities	56	46,983	163,528	8
Total Measured Service to General Customers (622)	3,184	249,698	1,219,299	
Service to Public Authorities (623)				
Service to Other Systems (624)				
Other Sewerage Service (625)				
Interdepartmental Service (626)	1	267	1,075	12
Total Sewage Operating Revenues	3,185	249,965	1,220,374	

HIGH STRENGTH CONTRIBUTORS

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

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)	
DAIRY (SWISS VALLEY FARMS)	13,517	1,924	512	1	1

OTHER OPERATING REVENUES (SEWER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
 2. Report each item (when individually or when like items are combined) greater than \$2,000 and all other lesser amounts grouped as Miscellaneous.
 3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Customers Forfeited Discounts (631):		
Customer late payment charges	5,059	1
Other (specify):		
NONE		2
Total Customers Forfeited Discounts (631)	5,059	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
MISC. FEES (NSF CHECKS, SERVICE FEES, ETC.)	6,279	6
Total Miscellaneous Operating Revenues (635)	6,279	
Amortization of Construction Grants (636):		
NONE		7
Total Amortization of Construction Grants (636)	0	

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	202,016	220,101	1
Power and Fuel for Pumping (821)	57,114	51,420	2
Power and Fuel for Aeration Equipment (822)	23,731	21,623	3
Chlorine (823)	990	0	4
Phosphorous Removal Chemicals (824)	16,692	13,877	5
Sludge Conditioning Chemicals (825)	540	3,019	6
Other Chemicals for Sewage Treatment (826)	754	397	7
Other Operating Supplies and Expenses (827)	31,707	34,839	8
Transportation Expenses (828)	19,308	14,777	9
Rents (829)	0	0	10
Total Operation Expenses	352,852	360,053	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	29,695	15,930	11
Maintenance of Collection System Pumping Equipment (832)	19,484	17,811	12
Maintenance of Treatment and Disposal Plant Equipment (833)	20,238	36,833	13
Maintenance of General Plant Structures and Equipment (834)	54,699	33,268	14
Total Maintenance Expenses	124,116	103,842	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	36,650	42,344	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	12,533	10,271	17
Uncollectible Accounts (843)	3	0	18
Total Customer Accounting & Collection Expenses	49,186	52,615	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	79,437	87,019	19
Office Supplies and Expenses (851)	10,582	9,704	20
Outside Services Employed (852)	1,101	2,369	21
Insurance Expense (853)	31,531	28,136	22
Employees Pensions and Benefits (854)	183,269	164,385	23

SEWER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Regulatory Commission Expenses (855)	4,597	0	24
Miscellaneous General Expenses (856)	35,875	38,154	25
Rents (857)	4,680	4,717	26
Total Administrative and General Expenses	351,072	334,484	
Total Operation and Maintenance Expenses	877,226	850,994	

TAXES (ACCT. 408 - SEWER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Social Security		28,130	29,543	1
Local and School Tax Equivalent on Meters Charged by Water Department		5,974	5,526	2
PSC Remainder Assessment		1,502	996	3
Other (specify): NONE		0	0	4
Total tax expense		35,606	36,065	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	8,068		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	139,615	4,574	6
Collecting Mains and Accessories (313)	1,948,431	37,651	7
Interceptor Mains and Accessories (314)	138,941		8
Force Mains (315)	62,792		9
Other Collecting System Equipment (316)	0		10
Total Collection System	2,297,847	42,225	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	29,821		12
Receiving Wells (322)	57,537		13
Electric Pumping Equipment (323)	74,965		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	162,323	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	11,671		17
Structures and Improvements (331)	1,103,054		18
Preliminary Treatment Equipment (332)	1,025,867		19
Primary Treatment Equipment (333)	335,719		20
Secondary Treatment Equipment (334)	1,217,789	80,786	21
Advanced Treatment Equipment (335)	936,087		22
Chlorination Equipment (336)	154,718	4,200	23
Sludge Treatment and Disposal Equipment (337)	993,743		24
Plant Site Piping (338)	470,483		25
Flow Metering and Monitoring Equipment (339)	31,259		26

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			8,068	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)			144,189	6
Collecting Mains and Accessories (313)	603	(92)	1,985,387	7
Interceptor Mains and Accessories (314)			138,941	8
Force Mains (315)			62,792	9
Other Collecting System Equipment (316)			0	10
Total Collection System	603	(92)	2,339,377	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			29,821	12
Receiving Wells (322)			57,537	13
Electric Pumping Equipment (323)			74,965	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	162,323	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			11,671	17
Structures and Improvements (331)			1,103,054	18
Preliminary Treatment Equipment (332)			1,025,867	19
Primary Treatment Equipment (333)			335,719	20
Secondary Treatment Equipment (334)	36,194		1,262,381	21
Advanced Treatment Equipment (335)			936,087	22
Chlorination Equipment (336)	2,052		156,866	23
Sludge Treatment and Disposal Equipment (337)			993,743	24
Plant Site Piping (338)			470,483	25
Flow Metering and Monitoring Equipment (339)			31,259	26

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	15,865		27
Other Treatment and Disposal Plant Equipment (341)	13,844		28
Total Treatment and Disposal Plant	6,310,099	84,986	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	6,826		30
Office Furniture and Equipment (372)	33,182		31
Computer Equipment (372.1)	65,362		32
Transportation Equipment (373)	30,311	23,043	33
Other General Equipment (379)	208,403	8,493	34
Other Tangible Property (390)	0		35
Total General Plant	344,084	31,536	
Total utility plant in service directly assignable	9,114,353	158,747	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	9,114,353	158,747	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			15,865 27
Other Treatment and Disposal Plant Equipment (341)			13,844 28
Total Treatment and Disposal Plant	38,246	0	6,356,839
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			6,826 30
Office Furniture and Equipment (372)			33,182 31
Computer Equipment (372.1)			65,362 32
Transportation Equipment (373)		(17,834)	35,520 33
Other General Equipment (379)	2,215		214,681 34
Other Tangible Property (390)			0 35
Total General Plant	2,215	(17,834)	355,571
Total utility plant in service directly assignable	41,064	(17,926)	9,214,110
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	41,064	(17,926)	9,214,110

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
COLLECTION SYSTEM			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Service Connections, Traps, and Accessories (312)	341,539	59,339	6
Collecting Mains and Accessories (313)	3,551,699	505,915	7
Interceptor Mains and Accessories (314)	113,042		8
Force Mains (315)	0		9
Other Collecting System Equipment (316)	0		10
Total Collection System	4,006,280	565,254	
COLLECTION SYSTEM PUMPING INSTALLATIONS			
Land and Land Rights (320)	0		11
Structures and Improvements (321)	0		12
Receiving Wells (322)	0		13
Electric Pumping Equipment (323)	0		14
Other Power Pumping Equipment (324)	0		15
Miscellaneous Pumping Equipment (325)	0		16
Total Collection System Pumping Installations	0	0	
TREATMENT AND DISPOSAL PLANT			
Land and Land Rights (330)	0		17
Structures and Improvements (331)	785,450		18
Preliminary Treatment Equipment (332)	0		19
Primary Treatment Equipment (333)	229,000		20
Secondary Treatment Equipment (334)	810,000		21
Advanced Treatment Equipment (335)	556,440		22
Chlorination Equipment (336)	21,710		23
Sludge Treatment and Disposal Equipment (337)	242,000		24
Plant Site Piping (338)	344,080		25
Flow Metering and Monitoring Equipment (339)	2,803		26

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
COLLECTION SYSTEM				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Service Connections, Traps, and Accessories (312)		(2,354)	398,524	6
Collecting Mains and Accessories (313)			4,057,614	7
Interceptor Mains and Accessories (314)			113,042	8
Force Mains (315)			0	9
Other Collecting System Equipment (316)			0	10
Total Collection System	0	(2,354)	4,569,180	
COLLECTION SYSTEM PUMPING INSTALLATIONS				
Land and Land Rights (320)			0	11
Structures and Improvements (321)			0	12
Receiving Wells (322)			0	13
Electric Pumping Equipment (323)			0	14
Other Power Pumping Equipment (324)			0	15
Miscellaneous Pumping Equipment (325)			0	16
Total Collection System Pumping Installations	0	0	0	
TREATMENT AND DISPOSAL PLANT				
Land and Land Rights (330)			0	17
Structures and Improvements (331)			785,450	18
Preliminary Treatment Equipment (332)			0	19
Primary Treatment Equipment (333)			229,000	20
Secondary Treatment Equipment (334)			810,000	21
Advanced Treatment Equipment (335)			556,440	22
Chlorination Equipment (336)			21,710	23
Sludge Treatment and Disposal Equipment (337)			242,000	24
Plant Site Piping (338)			344,080	25
Flow Metering and Monitoring Equipment (339)			2,803	26

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)	0		27
Other Treatment and Disposal Plant Equipment (341)	7,486		28
Total Treatment and Disposal Plant	2,998,969	0	
GENERAL PLANT			
Land and Land Rights (370)	0		29
Structures and Improvements (371)	6,270		30
Office Furniture and Equipment (372)	9,520		31
Computer Equipment (372.1)	0		32
Transportation Equipment (373)	0		33
Other General Equipment (379)	5,370		34
Other Tangible Property (390)	0		35
Total General Plant	21,160	0	
Total utility plant in service directly assignable	7,026,409	565,254	
Common Utility Plant Allocated to Sewer Department	0		36
Total utility plant in service	7,026,409	565,254	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TREATMENT AND DISPOSAL PLANT			
Outfall Sewer Pipes (340)			0 27
Other Treatment and Disposal Plant Equipment (341)			7,486 28
Total Treatment and Disposal Plant	0	0	2,998,969
GENERAL PLANT			
Land and Land Rights (370)			0 29
Structures and Improvements (371)			6,270 30
Office Furniture and Equipment (372)			9,520 31
Computer Equipment (372.1)			0 32
Transportation Equipment (373)			0 33
Other General Equipment (379)			5,370 34
Other Tangible Property (390)			0 35
Total General Plant	0	0	21,160
Total utility plant in service directly assignable	0	(2,354)	7,589,309
Common Utility Plant Allocated to Sewer Department			0 36
Total utility plant in service	0	(2,354)	7,589,309

SEWER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily disconnected or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by diameter; pipe materials do not need to be specified.

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
Sewer	4.000	2,764	62	0	0	2,826	55	1
Sewer	6.000	162	26	0	0	188	15	2
Sewer	8.000	6	0	0	0	6	0	3
Total Utility		2,932	88	0	0	3,020	70	

SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If the assessments are deferred, explain.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	710	0	0	0	710	1
6.000	70,574	0	0	0	70,574	2
8.000	150,436	8,971	167	0	159,240	3
10.000	13,317	0	0	0	13,317	4
12.000	6,645	2,601	0	0	9,246	5
15.000	15,506	0	0	0	15,506	6
18.000	220	0	0	0	220	7
24.000	1,391	0	0	0	1,391	8
Total Utility	258,799	11,572	167	0	270,204	

SEWER OPERATING SECTION FOOTNOTES

Sewer Operation & Maintenance Expenses (Page S-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

#831 - IN 2007 THERE WAS MORE SEWER MAINS CLEANED, RESULTING IN MORE LABOR. THERE WAS ALSO A 3% RAISE. SEWER RODDER REPAIRS.

#833 - WWTP ELECTRICAL WORK (MCC), REPLACED BACKFLOW PREVENTOR \$6,050.

#834 - REPLACED SHINGLES ON ROOF \$12,125, MASONRY REPAIRS \$7,140, HEATING SYSTEM REPAIRS AND ELECTRICAL WORK.

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

If Adjustments for any account are nonzero, please explain.

Account #313 - \$92 Inventory updated to wrong account.

Account #373 - \$17,834 - Transferred truck to water department.

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

If Additions for any Accounts exceed \$100,000, please explain.

ACCT. #313 - THIS IS THE COST FOR SEWER MAIN AND MANHOLES INSTALLED THROUGH CONTRIBUTIONS.

If Adjustments for any account are nonzero, please explain.

#312 - \$2354 posted to wrong account in 2006.

Sewer Services (Page S-11)

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

52 - 4" LATERALS WAS FINANCED BY CONTRIBUTIONS IN AID OF CONSTRUCTION FOR PRAIRIE VIEW SUBDIVISION AND FOX RIDGE SUBDIVISION.

8 - 4" LATERALS WERE FINANCED BY APPLICATION OF SCHEDULE CZ-1.

2 - 4" LATERALS WERE INSTALLED AS PART OF THE 2007 CONSTRUCTION OF EASTSIDE RD - FINANCED BY THE UTILITY.

24 - 6" LATERALS WERE FINANCED BY CONTRIBUTIONS IN AID OF CONSTRUCTION FOR FOX RIDGE, KEYSTONE, UBERSOX AND PRAIRIE VIEW SUBDIVISION.

2 - 6" LATERALS WERE FINANCED BY CONTRIBUTIONS IN AID OF CONSTRUCTION FOR WAL-MART ON PROGRESSIVE PARKWAY.

SEWER OPERATING SECTION FOOTNOTES

Sewer Mains (Page S-12)

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

7179' - 8" MAIN WERE FINANCED BY CONTRIBUTIONS IN AID OF CONSTRUCTION FOR THE FOLLOWING SUBDIVISIONS: FOX RIDGE, KEYSTONE, UBERSOX AND PRAIRIE VIEW.

1600' - 8" MAIN WERE FINANCED BY CONTRIBUTIONS BY WAL-MART FOR PROGRESSIVE PKWY.

192' - 8" MAIN INSTALLED AS PART OF 2007 CONSTRUCTION/REPLACEMENT AND FINANCE BY THE UTILITY.

2601' - 12" MAIN WERE FINANCED BY CONTRIBUTIONS IN AID OF CONSTRUCTION FOR FOX RIDGE.
