



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: STEVENS POINT MUNICIPAL WATER UTILITY

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Principal Office: 300 BLISS AVE.  
P.O. BOX 0243  
STEVENS POINT, WI 54481-0243

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For the Year Ended: DECEMBER 31, 2007

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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**

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**Exact Utility Name:** STEVENS POINT MUNICIPAL WATER UTILITY

**Utility Address:** 300 BLISS AVE.  
P.O. BOX 0243  
STEVENS POINT, WI 54481-0243

**When was utility organized?** 7/1/1922

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** stevenspointwaterdpt.org

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**Utility employee in charge of correspondence concerning this report:**

**Name:** BRENDA K. THOMAS  
**Title:** ADMINSTRATIVE SERVICES MANAGER

**Office Address:**  
300 BLISS AVENUE  
P.O. BOX 0243  
STEVENS POINT, WI 54481-0243

**Telephone:** (715) 345 - 5267

**Fax Number:** (715) 345 - 5369

**E-mail Address:** bkthomas@choiceonemail.com

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** PAUL C. ADAMSKI  
**Title:** COMMISSION PRESIDENT

**Office Address:**  
3117 DELLA STREET  
STEVENS POINT, WI 54481

**Telephone:** (715) 344 - 8901

**Fax Number:**

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:**

**Title:**

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2404

**Fax Number:** (608) 249 - 8532

**E-mail Address:** dnelson@virchowkrause.com

**Date of most recent audit report:** 3/5/2008

**Period covered by most recent audit:** 2007

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**Names and titles of utility management including manager or superintendent:**

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**Name:** KIM HALVERSON

**Title:** UTILITY DIRECTOR

**Office Address:**

300 BLISS AVENUE  
P.O. BOX 0243  
STEVENS POINT, WI 54481-0243

**Telephone:** (715) 345 - 5265

**Fax Number:** (715) 345 - 5369

**E-mail Address:** khalverson@choiceonemail.com

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**Name of utility commission/committee:** STEVENS POINT BOARD OF WATER & SEWAGE COMMISSION

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**Names of members of utility commission/committee:**

- MR PAUL ADAMSKI, PRESIDENT
  - MR JAMES COOPER,
  - MRS MAE NACHMAN
  - MR CARL RASMUSSEN
  - MR EUGEN TUBBS, SECRETARY
- 

**Is sewer service rendered by the utility?** YES

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

**Date of Ordinance:**

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

NONE

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	3,200,104	3,440,222	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,613,271	1,776,864	2
Depreciation Expense (403)	417,585	402,481	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	499,503	481,301	5
<b>Total Operating Expenses</b>	<b>2,530,359</b>	<b>2,660,646</b>	
<b>Net Operating Income</b>	<b>669,745</b>	<b>779,576</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>669,745</b>	<b>779,576</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	(10)	(733)	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	118,115	87,092	10
Miscellaneous Nonoperating Income (421)	57,817	320,653	11
<b>Total Other Income</b>	<b>175,922</b>	<b>407,012</b>	
<b>Total Income</b>	<b>845,667</b>	<b>1,186,588</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(46,528)	(46,528)	12
Other Income Deductions (426)	162,085	161,119	13
<b>Total Miscellaneous Income Deductions</b>	<b>115,557</b>	<b>114,591</b>	
<b>Income Before Interest Charges</b>	<b>730,110</b>	<b>1,071,997</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	3,475	4,182	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	68,794	84,057	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>72,269</b>	<b>88,239</b>	
<b>Net Income</b>	<b>657,841</b>	<b>983,758</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	20,507,905	19,524,147	20
Balance Transferred from Income (433)	657,841	983,758	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>21,165,746</b>	<b>20,507,905</b>	

### 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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	3,200,104		3,200,104	1
<b>Total (Acct. 400):</b>	<b>3,200,104</b>	<b>0</b>	<b>3,200,104</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	1,613,271		1,613,271	2
<b>Total (Acct. 401-402):</b>	<b>1,613,271</b>	<b>0</b>	<b>1,613,271</b>	
<b>Depreciation Expense (403):</b>				
Derived	417,585		417,585	3
<b>Total (Acct. 403):</b>	<b>417,585</b>	<b>0</b>	<b>417,585</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	499,503		499,503	5
<b>Total (Acct. 408):</b>	<b>499,503</b>	<b>0</b>	<b>499,503</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>669,745</b>	<b>0</b>	<b>669,745</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	(10)		(10)	8
<b>Total (Acct. 415-416):</b>	<b>(10)</b>	<b>0</b>	<b>(10)</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INVESTMENT INCOME	118,115	0	118,115 11
<b>Total (Acct. 419):</b>	<b>118,115</b>	<b>0</b>	<b>118,115</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	50,827	50,827 12
NONE	6,990	0	6,990 13
<b>Total (Acct. 421):</b>	<b>6,990</b>	<b>50,827</b>	<b>57,817</b>
<b>TOTAL OTHER INCOME:</b>	<b>125,095</b>	<b>50,827</b>	<b>175,922</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(46,528)	[REDACTED]	(46,528) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(46,528)</b>	<b>0</b>	<b>(46,528)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	162,085	162,085 16
TIMBER SALES	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>162,085</b>	<b>162,085</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(46,528)</b>	<b>162,085</b>	<b>115,557</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	0	[REDACTED]	0 18
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT ISSUANCE COSTS	3,475	[REDACTED]	3,475 19
<b>Total (Acct. 428):</b>	<b>3,475</b>	<b>0</b>	<b>3,475</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	68,794	[REDACTED]	68,794 21
<b>Total (Acct. 430):</b>	<b>68,794</b>	<b>0</b>	<b>68,794</b>

### 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)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>72,269</b>	<b>0</b>	<b>72,269</b>
<b>NET INCOME:</b>	<b>769,099</b>	<b>(111,258)</b>	<b>657,841</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	12,993,802	7,514,103	20,507,905 24
<b>Total (Acct. 216):</b>	<b>12,993,802</b>	<b>7,514,103</b>	<b>20,507,905</b>
<b>Balance Transferred from Income (433):</b>			
Derived	769,099	(111,258)	657,841 25
<b>Total (Acct. 433):</b>	<b>769,099</b>	<b>(111,258)</b>	<b>657,841</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
ADJUST FOR 2004 PSC CALC FOR CIAC DATA ENTRY EF	(724,239)	724,239	0 26
<b>Total (Acct. 434):</b>	<b>(724,239)</b>	<b>724,239</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215	0		0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>13,038,662</b>	<b>8,127,084</b>	<b>21,165,746</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	8,400	0	0	0	<b>8,400</b>	<b>1</b>
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	1,396	0	0	0	<b>1,396</b>	<b>2</b>
Payroll	2,550	0	0	0	<b>2,550</b>	<b>3</b>
Materials	4,464	0	0	0	<b>4,464</b>	<b>4</b>
Taxes	0	0	0	0	<b>0</b>	<b>5</b>
<b>Other (list by major classes):</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Total costs and expenses</b>	<b>8,410</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,410</b>	
<b>Net income (or loss)</b>	<b>(10)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>(10)</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	3,200,104	0	0	0	<b>3,200,104</b>	<b>1</b>
Less: interdepartmental sales	0	0	0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0	0	0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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	524	0	0	0	<b>524</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>3,199,580</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,199,580</b>	

### 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	559,638	19,209	578,847	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	140,747		140,747	5
Merchandising and jobbing	1,255		1,255	6
Other nonutility expenses			0	7
Water utility plant accounts	8,390		8,390	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts	19,209	(19,209)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>729,239</b>	<b>0</b>	<b>729,239</b>	

### 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	14.5	1
Electric		2
Gas		3
Sewer	7.5	4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	29,902,300	29,668,891	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	6,903,321	6,308,712	2
<b>Net Utility Plant</b>	<b>22,998,979</b>	<b>23,360,179</b>	
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>22,998,979</b>	<b>23,360,179</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	802,690	1,077,757	9
<b>Total Other Property and Investments</b>	<b>802,690</b>	<b>1,077,757</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,543,508	335,667	10
Special Deposits (132-134)	1,500	1,500	11
Working Funds (135)	3,100	3,100	12
Temporary Cash Investments (136)	758,150	930,000	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	454,959	553,253	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	443,384	438,991	18
Materials and Supplies (151-163)	145,998	146,278	19
Prepayments (165)	21,858	23,489	20
Interest and Dividends Receivable (171)	5,647	0	21
Accrued Utility Revenues (173)	115,790	112,191	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
<b>Total Current and Accrued Assets</b>	<b>3,493,894</b>	<b>2,544,469</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	6,974	10,449	24
Other Deferred Debits (182-186)	154,599	188,287	25
<b>Total Deferred Debits</b>	<b>161,573</b>	<b>198,736</b>	
<b>Total Assets and Other Debits</b>	<b>27,457,136</b>	<b>27,181,141</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,419,309	2,419,309	<b>26</b>
Appropriated Earned Surplus (215)	0	0	<b>27</b>
Unappropriated Earned Surplus (216)	21,165,746	20,507,905	<b>28</b>
<b>Total Proprietary Capital</b>	<b>23,585,055</b>	<b>22,927,214</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	<b>29</b>
Advances from Municipality (223)	1,725,000	2,227,821	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>1,725,000</b>	<b>2,227,821</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	79,916	92,949	<b>33</b>
Payables to Municipality (233)	708,237	554,415	<b>34</b>
Customer Deposits (235)	0	0	<b>35</b>
Taxes Accrued (236)	477,549	460,599	<b>36</b>
Interest Accrued (237)	10,054	12,821	<b>37</b>
Matured Long-Term Debt (239)	0	0	<b>38</b>
Matured Interest (240)	0	0	<b>39</b>
Tax Collections Payable (241)	0	0	<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	0	0	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,275,756</b>	<b>1,120,784</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)	0	0	<b>43</b>
Other Deferred Credits (253)	744,458	790,986	<b>44</b>
<b>Total Deferred Credits</b>	<b>744,458</b>	<b>790,986</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>45</b>
Injuries and Damages Reserve (262)	0	0	<b>46</b>
Pensions and Benefits Reserve (263)	126,867	114,336	<b>47</b>
Miscellaneous Operating Reserves (265)	0	0	<b>48</b>
<b>Total Operating Reserves</b>	<b>126,867</b>	<b>114,336</b>	
<b>Total Liabilities and Other Credits</b>	<b>27,457,136</b>	<b>27,181,141</b>	

## 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	29,668,891	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	19,594,199	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	9,734,101	0	0	0	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant in Process of Reclassification (103)	0	0	0	0	5
Utility Plant Leased to Others (104)	0	0	0	0	6
Property Held for Future Use (105)	574,000	0	0	0	7
Completed Construction not Classified (106)	0	0	0	0	8
Construction Work in Progress (107)	0	0	0	0	9
<b>Total Utility Plant</b>	<b>29,902,300</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	5,207,478	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,695,843	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0	0	0	0	12
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0	0	0	0	13
Accumulated Provision for Amortization of Utility Plant in Service (114)	0	0	0	0	14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0	0	0	0	15
Accumulated Provision for Amortization of Property Held for Future Use (116)	0	0	0	0	16
<b>Total Accumulated Provision</b>	<b>6,903,321</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>22,998,979</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	4,774,952				<b>4,774,952</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	417,585				<b>417,585</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	51,671				<b>51,671</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
CLEARING ACCOUNTS	46,503				<b>46,503</b>	<b>9</b>
Salvage	28,366				<b>28,366</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>544,125</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>544,125</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	111,294				<b>111,294</b>	<b>18</b>
Cost of removal	304				<b>304</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>111,598</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>111,598</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>5,207,479</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,207,479</b>	<b>26</b>

### 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)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	1,533,760				<b>1,533,760</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	162,085				<b>162,085</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	0				<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
NONE	0				<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
NONE	0				<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>162,085</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>162,085</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
NONE	0				<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,695,845</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,695,845</b>	<b>26</b>

**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	0	1
<b>Other (specify):</b>					
NONE	0	0	0	0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)	0	0	0	0	0	0	1
Fuel stock expenses (152)	0	0	0	0	0	0	2
Plant mat. & oper. sup. (154)	0	0	0	0	0	0	3
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	141,547	141,442	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)	4,451	4,836	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>145,998</b>	<b>146,278</b>	

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
DEBT ISSUE COSTS 1999A	1,210	428	976	1
DEBT ISSUE COSTS 2003C	2,265	428	5,998	2
<b>Total</b>			<b>6,974</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	3
<b>Total</b>			<b>0</b>	

**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	2,419,309	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>2,419,309</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)
Total Reacquired Bonds (Account 222)				0

1

**Net amount of bonds outstanding December 31: 0**

**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)	
<b>Advances (223)</b>					
2003B GENERAL OBLIGATION NOTES	06/01/2003	03/01/2007	1.58%	0	<b>1</b>
2003C GENERAL OBLIGATION NOTES	08/01/2003	11/01/2012	2.00%	1,275,000	<b>2</b>
1999A GENERAL OBLIGATION NOTES	05/01/1999	11/01/2009	4.00%	450,000	<b>3</b>
<b>Total for Account 223</b>				<b>1,725,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	460,599	1
<b>Accruals:</b>		
Charged water department expense	499,503	2
Charged electric department expense	0	3
Charged sewer department expense	16,166	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>515,669</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	460,599	6
Social Security taxes	34,040	7
PSC Remainder Assessment	4,080	8
<b>Other (explain):</b>		
NONE	0	9
<b>Total payments and other debits</b>	<b>498,719</b>	
<b>Balance end of year</b>	<b>477,549</b>	

### 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)	
<b>Bonds (221)</b>					
NONE	0	0	0	0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	0	0	0	2
1999A BOND INTEREST FOR WELL 4 TREATMENT PLANT	4,706	22,088	23,625	3,169	3
2003C BOND INTEREST FOR WATER TOWER CONSTRUCTION	7,948	46,622	47,685	6,885	4
2003B GENERAL OBLIGATION NOTES	167	84	251	0	5
<b>Subtotal</b>	<b>12,821</b>	<b>68,794</b>	<b>71,561</b>	<b>10,054</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0	0	0	0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>12,821</b>	<b>68,794</b>	<b>71,561</b>	<b>10,054</b>	

### 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)
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE	0	3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE	0	4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
RESTRICTED CASH FROM PAPER MILL ACCOUNT FOR DEBT SERVICE	802,690	5
<b>Total (Acct. 128):</b>	<b>802,690</b>	
<b>Interest Special Deposits (132):</b>		
NONE	0	6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
PAYROLL FUND CONTINUAL BALANCE TO REDUCE BANK FEES	1,500	7
<b>Total (Acct. 134):</b>	<b>1,500</b>	
<b>Notes Receivable (141):</b>		
NONE	0	8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	443,622	9
Electric	0	10
Sewer (Regulated)	0	11
<b>Other (specify):</b>		
SPECIAL ASSESSMENTS RECEIVABLE	5,078	12
MISCELLANEOUS ACCOUNTS RECEIVABLE	6,259	13
<b>Total (Acct. 142):</b>	<b>454,959</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	14
Merchandising, jobbing and contract work	0	15
<b>Other (specify):</b>		

### 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)
<b>Other Accounts Receivable (143):</b>		
NONE	0	16
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENTS ON TAX ROLL DUE FROM CITY	12,428	17
METERING AND BILLING COSTS DUE FROM SEWER UTILITY	390,383	18
HALF OF UTILITY DIRECTOR'S SALARY DUE FROM SEWER UTILITY	40,157	19
AR FROM CITY FOR MISC JOBS	416	20
<b>Total (Acct. 145):</b>	<b>443,384</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	21,858	21
<b>Total (Acct. 165):</b>	<b>21,858</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	22
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
TEST WELL #11 MATERIALS	23	23
<b>Total (Acct. 183):</b>	<b>23</b>	
<b>Clearing Accounts (184):</b>		
NONE	0	24
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	25
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
METER AMR PROJECT EXPENSES WITH WPS - APPROVED 11/20/00	154,576	26
<b>Total (Acct. 186):</b>	<b>154,576</b>	
<b>Payables to Municipality (233):</b>		
WRS RETIREMENT DUE TO CITY	8,033	27
UTILITY BRIDGE PROJECT PAYMENT DUE TO CITY	195,108	28
WATER STREET TOWER ASPHALT PAYMENT DUE TO CITY	5,701	29
ONE EMERGENCY RADIO PAYMENT DUE TO CITY	1,190	30
PAYMENT IN LIEU OF TAXES PAYMENT DUE TO CITY	460,599	31
MONTHLY HEALTH INS, FSA & EAP FEES, WORKERS COMP INVOICE TO CITY	37,606	32
<b>Total (Acct. 233):</b>	<b>708,237</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	744,458	33

### 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)
<b>Other Deferred Credits (253):</b>	
NONE	34
<b>Total (Acct. 253):</b>	<b>744,458</b>

### 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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	19,266,539	0	0	0	19,266,539	1
Materials and Supplies	141,494	0	0	0	141,494	2
<b>Other (specify):</b>						
NONE	0	0	0	0	0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	4,991,215	0	0	0	4,991,215	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	767,722	0	0	0	767,722	6
NONE	0	0	0	0	0	7
<b>Average Net Rate Base</b>	<b>13,649,096</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,649,096</b>	
Net Operating Income	669,745	0	0	0	669,745	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>						
	4.91%	N/A	N/A	N/A	4.91%	

## 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	790,986	0	0	0	<b>790,986</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE	0	0	0	0	<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	46,528	0	0	0	<b>46,528</b>	<b>3</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>744,458</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>744,458</b>	

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## FINANCIAL SECTION FOOTNOTES

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

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

The amount in Account 186 was approved by the PSC on 11/16/2000 in a letter from Doug Sorge outlining the procedures to follow. The file was DWCCA-5690. This is for the AMR project with WPS.

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.

Done.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	3,054,830	3,310,236	1
<b>Total Sales of Water</b>	<b>3,054,830</b>	<b>3,310,236</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	9,570	6,863	2
Miscellaneous Service Revenues (471)	18,424	16,173	3
Rents from Water Property (472)	73,756	64,746	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	43,524	42,204	6
<b>Total Other Operating Revenues</b>	<b>145,274</b>	<b>129,986</b>	
<b>Total Operating Revenues</b>	<b>3,200,104</b>	<b>3,440,222</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	64,868	53,450	7
Pumping Expenses (620-633)	224,829	204,613	8
Water Treatment Expenses (640-652)	116,552	103,489	9
Transmission and Distribution Expenses (660-678)	491,549	835,535	10
Customer Accounts Expenses (901-905)	136,336	150,124	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	579,137	429,653	13
<b>Total Operation and Maintenance Expenses</b>	<b>1,613,271</b>	<b>1,776,864</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	417,585	402,481	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	499,503	481,301	16
<b>Total Other Operating Expenses</b>	<b>917,088</b>	<b>883,782</b>	
<b>Total Operating Expenses</b>	<b>2,530,359</b>	<b>2,660,646</b>	
<b>NET OPERATING INCOME</b>	<b>669,745</b>	<b>779,576</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	7,248	484,265	1,279,948	4
Commercial	1,174	435,364	660,847	5
Industrial	32	1,009,465	501,107	6
<b>Total Metered Sales to General Customers (461)</b>	<b>8,454</b>	<b>1,929,094</b>	<b>2,441,902</b>	
Private Fire Protection Service (462)	111		28,384	7
Public Fire Protection Service (463)	2		382,176	8
Other Sales to Public Authorities (464)	160	147,571	202,368	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>8,727</b>	<b>2,076,665</b>	<b>3,054,830</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	380,951	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	1,225	3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>382,176</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	9,570	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>9,570</b>	
<b>Miscellaneous Service Revenues (471):</b>		
RECONNECTION FEES & FINAL BILLS WITH ADMINISTRATIVE FEES	18,424	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>18,424</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER ANTENNA RENTS	73,756	8
<b>Total Rents from Water Property (472)</b>	<b>73,756</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	43,024	10
<b>Other (specify):</b> MISCELLANEOUS	500	11
<b>Total Other Water Revenues (474)</b>	<b>43,524</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	6,440	6,068	1
Operation Labor and Expenses (601)	6,523	6,868	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	51,905	40,514	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
<b>Total Source of Supply Expenses</b>	<b>64,868</b>	<b>53,450</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	6,440	6,068	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	197,629	184,868	17
Pumping Labor and Expenses (624)	281	291	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	0	0	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	0	0	22
Maintenance of Structures and Improvements (631)	17,269	11,469	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	3,210	1,917	25
<b>Total Pumping Expenses</b>	<b>224,829</b>	<b>204,613</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0	0	26
Chemicals (641)	76,586	61,245	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)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	38,027	36,990	<b>28</b>
Miscellaneous Expenses (643)	41	111	<b>29</b>
Rents (644)	0	0	<b>30</b>
Maintenance Supervision and Engineering (650)	0	0	<b>31</b>
Maintenance of Structures and Improvements (651)	0	0	<b>32</b>
Maintenance of Water Treatment Equipment (652)	1,898	5,143	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>116,552</b>	<b>103,489</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	26,259	20,793	<b>34</b>
Storage Facilities Expenses (661)	7,659	6,883	<b>35</b>
Transmission and Distribution Lines Expenses (662)	5,252	5,969	<b>36</b>
Meter Expenses (663)	33,789	24,349	<b>37</b>
Customer Installations Expenses (664)	2,131	0	<b>38</b>
Miscellaneous Expenses (665)	77,476	58,973	<b>39</b>
Rents (666)	0	0	<b>40</b>
Maintenance Supervision and Engineering (670)	6,440	6,068	<b>41</b>
Maintenance of Structures and Improvements (671)	0	0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	1,813	387,019	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	87,168	84,918	<b>44</b>
Maintenance of Fire Mains (674)	0	0	<b>45</b>
Maintenance of Services (675)	146,129	169,158	<b>46</b>
Maintenance of Meters (676)	31,248	22,467	<b>47</b>
Maintenance of Hydrants (677)	66,185	48,938	<b>48</b>
Maintenance of Miscellaneous Plant (678)	0	0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>491,549</b>	<b>835,535</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	18,228	17,245	<b>50</b>
Meter Reading Labor (902)	27,719	38,492	<b>51</b>
Customer Records and Collection Expenses (903)	89,865	91,619	<b>52</b>
Uncollectible Accounts (904)	524	2,768	<b>53</b>

## 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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)	0	0	54
<b>Total Customer Accounts Expenses</b>	<b>136,336</b>	<b>150,124</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	2,001	1,663	56
Office Supplies and Expenses (921)	53,399	58,082	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	169,171	49,763	59
Property Insurance (924)	12,252	10,990	60
Injuries and Damages (925)	34,266	41,123	61
Employee Pensions and Benefits (926)	240,947	215,604	62
Regulatory Commission Expenses (928)	0	4,820	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	29,347	15,861	65
Rents (931)	0	0	66
Maintenance of General Plant (932)	37,754	31,747	67
<b>Total Administrative and General Expenses</b>	<b>579,137</b>	<b>429,653</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,613,271</b>	<b>1,776,864</b>	

### 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	477550	477,549	460,599	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		16,166	15,365	2
<b>Net property tax equivalent</b>		<b>461,383</b>	<b>445,234</b>	
Social Security		34,040	33,424	3
PSC Remainder Assessment		4,080	2,643	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>499,503</b>	<b>481,301</b>	

### 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			Portage				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.187188				3
County tax rate	mills		5.503922				4
Local tax rate	mills		9.085322				5
School tax rate	mills		8.879788				6
Voc. school tax rate	mills		1.626357				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.282577</b>				<b>10</b>
Less: state credit	mills		1.477265				11
<b>Net tax rate</b>	mills		<b>23.805312</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>9.085322</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.506145</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>19.591467</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.282577</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.774900</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.805312</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.446734</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>29,668,891</b>	29,668,891				22
Materials & Supplies	\$	<b>146,278</b>	146,278				23
<b>Subtotal</b>	\$	<b>29,815,169</b>	<b>29,815,169</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>1,010,024</b>	1,010,024				25
<b>Taxable Assets</b>	\$	<b>28,805,145</b>	<b>28,805,145</b>				<b>26</b>
Assessment Ratio	dec.		0.898729				27
<b>Assessed Value</b>	\$	<b>25,888,019</b>	<b>25,888,019</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.446734</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>477,549</b>	<b>477,549</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	333,470					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>477,549</b>					<b>34</b>

**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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
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)	1,115,247	32,818	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>1,115,247</b>	<b>32,818</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	163,354		12
Structures and Improvements (321)	2,425,029		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	530,537	26,435	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	141,263		20
<b>Total Pumping Plant</b>	<b>3,260,183</b>	<b>26,435</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	576,126		23
<b>Total Water Treatment Plant</b>	<b>576,126</b>	<b>0</b>	

**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)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
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)		(13,878)	1,134,187	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>(13,878)</b>	<b>1,134,187</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			163,354	12
Structures and Improvements (321)			2,425,029	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(16,250)	540,722	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			141,263	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>(16,250)</b>	<b>3,270,368</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			576,126	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>576,126</b>	

## 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	9,148		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,648,641	10,724	26
Transmission and Distribution Mains (343)	6,727,038	493,051	27
Fire Mains (344)	0		28
Services (345)	1,636,391	42,824	29
Meters (346)	1,836,284	106,261	30
Hydrants (348)	860,821	7,643	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>12,718,323</b>	<b>660,503</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	15,741		33
Structures and Improvements (390)	559,659		34
Office Furniture and Equipment (391)	20,780		35
Computer Equipment (391.1)	178,544		36
Transportation Equipment (392)	235,124		37
Stores Equipment (393)	2,707		38
Tools, Shop and Garage Equipment (394)	138,726		39
Laboratory Equipment (395)	25,446		40
Power Operated Equipment (396)	75,259	76,985	41
Communication Equipment (397)	17,015		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>1,269,001</b>	<b>76,985</b>	
<b>Total utility plant in service directly assignable</b>	<b>18,938,880</b>	<b>796,741</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>18,938,880</b>	<b>796,741</b>	

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			9,148 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,659,365 26
Transmission and Distribution Mains (343)	13,400		7,206,689 27
Fire Mains (344)			0 28
Services (345)	1,432		1,677,783 29
Meters (346)	20,941		1,921,604 30
Hydrants (348)	262		868,202 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>36,035</b>	<b>0</b>	<b>13,342,791</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			15,741 33
Structures and Improvements (390)			559,659 34
Office Furniture and Equipment (391)			20,780 35
Computer Equipment (391.1)			178,544 36
Transportation Equipment (392)			235,124 37
Stores Equipment (393)			2,707 38
Tools, Shop and Garage Equipment (394)			138,726 39
Laboratory Equipment (395)			25,446 40
Power Operated Equipment (396)	75,259		76,985 41
Communication Equipment (397)			17,015 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>75,259</b>	<b>0</b>	<b>1,270,727</b>
<b>Total utility plant in service directly assignable</b>	<b>111,294</b>	<b>(30,128)</b>	<b>19,594,199</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>111,294</b>	<b>(30,128)</b>	<b>19,594,199</b>

## 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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

**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)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

## 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	7,005,495	26,675	27
Fire Mains (344)	0		28
Services (345)	1,689,795	20,252	29
Meters (346)	0		30
Hydrants (348)	987,984	3,900	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>9,683,274</b>	<b>50,827</b>	
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,683,274</b>	<b>50,827</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>9,683,274</b>	<b>50,827</b>	

**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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			7,032,170 27
Fire Mains (344)			0 28
Services (345)			1,710,047 29
Meters (346)			0 30
Hydrants (348)			991,884 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>9,734,101</b>
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>9,734,101</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>9,734,101</b>

## 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	405,158	2.90%	32,617	4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	0	0.00%		6
Other Water Source Plant (317)	0	0.00%		7
<b>Total Source of Supply Plant</b>	<b>405,158</b>		<b>32,617</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	568,137	3.20%	77,601	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	0	0.00%		10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	376,161	4.40%	23,568	12
Diesel Pumping Equipment (326)	0	0.00%		13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	52,955	4.40%	6,216	15
<b>Total Pumping Plant</b>	<b>997,253</b>		<b>107,385</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		16
Water Treatment Equipment (332)	131,117	3.30%	19,012	17
<b>Total Water Treatment Plant</b>	<b>131,117</b>		<b>19,012</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		18
Distribution Reservoirs and Standpipes (342)	275,472	1.90%	31,426	19
Transmission and Distribution Mains (343)	1,147,730	1.30%	90,569	20
Fire Mains (344)	0	0.00%		21
Services (345)	356,169	2.90%	48,294	22
Meters (346)	563,296	5.50%	103,342	23
Hydrants (348)	162,405	2.20%	19,019	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					437,775	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	437,775	
321					645,738	8
322					0	9
323					0	10
324					0	11
325					399,729	12
326					0	13
327					0	14
328					59,171	15
	0	0	0	0	1,104,638	
331					0	16
332					150,129	17
	0	0	0	0	150,129	
341					0	18
342					306,898	19
343	13,400		1,366	(22)	1,226,243	20
344					0	21
345	1,432	304			402,727	22
346	20,941			(341)	645,356	23
348	262				181,162	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0	0.00%		<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b><u>2,505,072</u></b>		<b><u>292,650</u></b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	102,931	2.90%	16,230	<b>26</b>
Office Furniture and Equipment (391)	807	5.80%	1,205	<b>27</b>
Computer Equipment (391.1)	178,544	26.70%	0	<b>28</b>
Transportation Equipment (392)	182,370	13.30%	31,271	<b>29</b>
Stores Equipment (393)	2,133	5.80%	157	<b>30</b>
Tools, Shop and Garage Equipment (394)	104,073	5.80%	8,046	<b>31</b>
Laboratory Equipment (395)	14,162	5.80%	1,476	<b>32</b>
Power Operated Equipment (396)	44,731	7.50%	5,709	<b>33</b>
Communication Equipment (397)	17,015	15.00%	0	<b>34</b>
SCADA Equipment (397.1)	0	0.00%		<b>35</b>
Miscellaneous Equipment (398)	0	0.00%		<b>36</b>
Other Tangible Property (399)	0	0.00%		<b>37</b>
<b>Total General Plant</b>	<b><u>646,766</u></b>		<b><u>64,094</u></b>	
<b>Total accum. prov. directly assignable</b>	<b><u>4,685,366</u></b>		<b><u>515,758</u></b>	
Common Utility Plant Allocated to Water Department	89,586			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b><u><u>4,774,952</u></u></b>		<b><u><u>515,758</u></u></b>	

**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>36,035</u>	<u>304</u>	<u>1,366</u>	<u>(363)</u>	<u>2,762,386</u>
390				94,981	214,142 26
391				(5,390)	(3,378) 27
391.1					178,544 28
392					213,641 29
393					2,290 30
394				358	112,477 31
395					15,638 32
396	75,259		27,000		2,181 33
397					17,015 34
397.1					0 35
398					0 36
399					0 37
	<u>75,259</u>	<u>0</u>	<u>27,000</u>	<u>89,949</u>	<u>752,550</u>
	<u>111,294</u>	<u>304</u>	<u>28,366</u>	<u>89,586</u>	<u>5,207,478</u>
				(89,586)	0 38
	<u>111,294</u>	<u>304</u>	<u>28,366</u>	<u>0</u>	<u>5,207,478</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)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	0	0.00%		6
Other Water Source Plant (317)	0	0.00%		7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0	0.00%		8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	0	0.00%		10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	0	0.00%		12
Diesel Pumping Equipment (326)	0	0.00%		13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	0	0.00%		15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		16
Water Treatment Equipment (332)	0	0.00%		17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		18
Distribution Reservoirs and Standpipes (342)	0	0.00%		19
Transmission and Distribution Mains (343)	869,319	1.30%	91,245	20
Fire Mains (344)	0	0.00%		21
Services (345)	444,683	2.90%	49,059	22
Meters (346)	0	0.00%		23
Hydrants (348)	219,758	2.20%	21,779	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					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					960,564 20
344					0 21
345					493,742 22
346					0 23
348					241,537 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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0	0.00%	25
<b>Total Transmission and Distribution Plant</b>	<b>1,533,760</b>		<b>162,083</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0	0.00%	26
Office Furniture and Equipment (391)	0	0.00%	27
Computer Equipment (391.1)	0	0.00%	28
Transportation Equipment (392)	0	0.00%	29
Stores Equipment (393)	0	0.00%	30
Tools, Shop and Garage Equipment (394)	0	0.00%	31
Laboratory Equipment (395)	0	0.00%	32
Power Operated Equipment (396)	0	0.00%	33
Communication Equipment (397)	0	0.00%	34
SCADA Equipment (397.1)	0	0.00%	35
Miscellaneous Equipment (398)	0	0.00%	36
Other Tangible Property (399)	0	0.00%	37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>1,533,760</b>		<b>162,083</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>1,533,760</b>		<b>162,083</b>

**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	0	1,695,843
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	0	1,695,843
					0 38
	0	0	0	0	1,695,843

## 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.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			172,450	<b>172,450</b>	1
February			163,834	<b>163,834</b>	2
March			186,864	<b>186,864</b>	3
April			174,652	<b>174,652</b>	4
May			223,862	<b>223,862</b>	5
June			247,306	<b>247,306</b>	6
July			275,298	<b>275,298</b>	7
August			265,195	<b>265,195</b>	8
September			198,728	<b>198,728</b>	9
October			171,838	<b>171,838</b>	10
November			157,276	<b>157,276</b>	11
December			162,659	<b>162,659</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>2,399,962</b>	<b>2,399,962</b>	
Less: Water sold				2,076,665	13
Volume pumped but not sold				<b>323,297</b>	14
Volume sold as a percent of volume pumped				<b>87%</b>	15
Volume used for water production, water quality and system maintenance				14,902	16
Volume related to equipment/system malfunction				18,228	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				<b>33,130</b>	19
Volume pumped but unaccounted for				<b>290,167</b>	20
Percent of water lost				<b>12%</b>	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.)				12,849	24
Date of maximum: 8/3/2007					25
Cause of maximum:					26
Sprinking/summer use					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,061	27
Date of minimum: 12/25/2007					28
Total KWH used for pumping for the year				2,393,666	29
If water is purchased: Vendor Name: NONE					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
AIRPORT WELLFIELD	10	90	156	5,184,000	Yes	<b>1</b>
IVERSON PARK	4	53	26	2,160,000	Yes	<b>2</b>
IVERSON PARK	5	73	16	2,016,000	Yes	<b>3</b>
AIRPORT WELLFIELD	6	90	19	3,024,000	Yes	<b>4</b>
AIRPORT WELLFIELD	7	85	19	2,880,000	Yes	<b>5</b>
AIRPORT WELLFIELD	8	85	19	2,592,000	Yes	<b>6</b>
AIRPORT WELLFIELD	9	81	19	1,584,000	Yes	<b>7</b>

## 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	TER STATION LARGE PUMP	TER STATION SMALL PUMP	WELL #10 PUMP #1	1
Location	GEORGIA STREET	GEORGIA STREET	AIRPORT WELLFIELD	2
Purpose	B	B	P	3
Destination	R	R	D	4
Pump Manufacturer	FAIRBANKS-MORSE	FAIRBANKS-MORSE	FAIRBANKS-MORSE	5
Year Installed	1969	2001	1995	6
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	7
Actual Capacity (gpm)	4,860	2,250	2,100	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	TOSHIBA	U S MOTORS	9 10
Year Installed	1969	2004	1995	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	75	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #10 PUMP #2	WELL #4	WELL #5	14
Location	AIRPORT WELLFIELD	IVERSON PARK	IVERSON PARK	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	FAIRBANKS-MORSE	GOULDS 14RJMC	BYRON-JACKSON	18
Year Installed	1995	2000	1966	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	2,100	1,500	1,410	21
Pump Motor or Standby Engine Mfr	U S MOTORS	U.S. ELECTRIC	WESTINGHOUSE	22 23
Year Installed	1995	2000	1966	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	40	125	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #6	WELL #7	WELL #8	1
Location	AIRPORT WELLFIELD	AIRPORT WELLFIELD	AIRPORT WELLFIELD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	PEERLESS	PEERLESS	5
Year Installed	1969	1969	1969	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,100	2,100	2,100	8
Pump Motor or Standby Engine Mfr	U S ELECTRIC	U S ELECTRIC	U S ELECTRIC	9 10
Year Installed	1969	1969	1969	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	300	300	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #9			14
Location	AIRPORT WELLFIELD			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	PEERLESS			18
Year Installed	1969			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,200			21
Pump Motor or Standby Engine Mfr	U S ELECTRIC			22 23
Year Installed	1969			24
Type	OTHER			25
Horsepower	300			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	BOOSTER STATION	ELEVATED TANK #1	ELEVATED TANK #2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1968	1956	2004	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	32	162	179	6
Total capacity in gallons (actual)	2,250,000	1,000,000	750,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	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.)	18.0000	18.0000	18.0000	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.

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	11,049	0	1,461	0	9,588	1
P	D	2.000	404	0	0	0	404	2
M	D	3.000	824	0	0	0	824	3
M	D	4.000	2,973	0	0	0	2,973	4
M	D	6.000	229,213	6	0	0	229,219	5
P	D	6.000	531	0	172	0	359	6
M	D	8.000	189,005	2,033	0	0	191,038	7
P	D	8.000	5,232	0	0	0	5,232	8
M	D	10.000	30,874	0	0	0	30,874	9
P	D	10.000	39	0	0	0	39	10
M	D	12.000	176,568	308	717	0	176,159	11
M	D	14.000	52	0	0	0	52	12
M	D	16.000	30,524	0	0	0	30,524	13
P	D	16.000	1,390	0	0	0	1,390	14
M	D	18.000	2,790	0	0	0	2,790	15
M	D	20.000	375	0	0	0	375	16
M	T	24.000	9,880	0	0	0	9,880	17
M	T	30.000	9,824	0	0	0	9,824	18
M	T	42.000	60	0	0	0	60	19
<b>Total Within Municipality</b>			<b>701,607</b>	<b>2,347</b>	<b>2,350</b>	<b>0</b>	<b>701,604</b>	
M	D	8.000	28,854	0	0	0	28,854	20
M	D	10.000	1,300	0	0	0	1,300	21
M	D	12.000	18,767	0	0	0	18,767	22
M	D	16.000	3,507	0	0	0	3,507	23
M	T	16.000	2,800	0	0	0	2,800	24
M	T	24.000	5,206	0	0	0	5,206	25
M	T	30.000	1,500	0	0	0	1,500	26
<b>Total Outside of Municipality</b>			<b>61,934</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>61,934</b>	
<b>Total Utility</b>			<b>763,541</b>	<b>2,347</b>	<b>2,350</b>	<b>0</b>	<b>763,538</b>	

### 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)	
P	1.000	62	0	0	0	62		1
M	1.000	210	0	0	0	210	140	2
M	1.250	309	0	1	0	308		3
M	1.500	2	0	0	0	2		4
M	2.000	3,131	0	15	0	3,116	57	5
P	2.000	2,095	30	0	0	2,125		6
M	3.000	7	0	0	0	7	5	7
M	4.000	103	0	0	0	103	3	8
M	6.000	106	0	0	0	106	1	9
M	8.000	58	2	0	0	60		10
P	10.000	1	0	0	0	1		11
M	10.000	13	0	0	0	13		12
M	12.000	2	0	0	0	2		13
M	16.000	1	0	0	0	1		14
<b>Total Utility</b>		<b>6,100</b>	<b>32</b>	<b>16</b>	<b>0</b>	<b>6,116</b>	<b>206</b>	

### 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	6,907	250	280	8	<b>6,885</b>	367	1
0.750	1,106	114	22	(11)	<b>1,187</b>	85	2
1.000	596	20	12	(18)	<b>586</b>	83	3
1.500	1	0	0	0	<b>1</b>	0	4
2.000	251	6	0	3	<b>260</b>	57	5
3.000	75	0	0	(4)	<b>71</b>	37	6
4.000	35	2	0	(2)	<b>35</b>	12	7
6.000	2	0	0	0	<b>2</b>	2	8
8.000	2	0	1	0	<b>1</b>	1	9
10.000	1	0	0	0	<b>1</b>	1	10
<b>Total:</b>	<b>8,976</b>	<b>392</b>	<b>315</b>	<b>(24)</b>	<b>9,029</b>	<b>645</b>	

#### 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	6,202	438	8	22	6	209	<b>6,885</b>	1
0.750	1,014	136	1	11	0	25	<b>1,187</b>	2
1.000	150	384	4	30	0	18	<b>586</b>	3
1.500	0	1	0	0	0	0	<b>1</b>	4
2.000	5	184	7	52	0	12	<b>260</b>	5
3.000	0	29	3	33	6	0	<b>71</b>	6
4.000	0	14	6	14	0	1	<b>35</b>	7
6.000	0	1	1	0	0	0	<b>2</b>	8
8.000	0	0	1	0	0	0	<b>1</b>	9
10.000	0	0	1	0	0	0	<b>1</b>	10
<b>Total:</b>	<b>7,371</b>	<b>1,187</b>	<b>32</b>	<b>162</b>	<b>12</b>	<b>265</b>	<b>9,029</b>	

### 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	97				97	1
Within Municipality	995	2	1		996	2
<b>Total Fire Hydrants</b>	<b>1,092</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>1,093</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	

**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:	1,093
Number of distribution system valves end of year:	2,208
Number of distribution valves operated during year:	612

## WATER OPERATING SECTION FOOTNOTES

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

#### General footnotes

Account (461) Industrial Amounts (d) includes a refund check in 2007 for \$149,000 for overbilling of cons in 2006.

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

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.

Return on net investment in meters charged to sewer department.

### 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.

Account 614 - Increase due to the rehab of two wells in 2007.

Account 641 - Increase due to chemical price increases and increase in quantity of chemicals purchased.

Account 665 - Increase due to year end clearing accounts for \$4,000 and intern labor for \$8,270.

Account 672 - Decrease due to painting of the Water Street Tower in 2006 for \$375,457 plus inspection fees.

Account 677 - Increase due to year end clearing accounts for \$3,600 and the remaining is labor costs to clear snow around hydrants.

Account 902 - Decrease due to year end clearing accounts for \$9,700 with remaining decrease due to less payroll expense.

Account 923 - Increase due to Master Plan Studies: \$50,000 for New Well #11 Exploratory Field Work, \$20,000 for Well #5 Nitrate Blending Study, and \$50,000 for Patch Street Collector Well Feasibility Study.

Account 930 - Nothing unusual noted in 2007; 2006 we were low compared to our 3 year average of \$27,157 which 2007 is in line with.

### Property Tax Equivalent (Water) (Page W-07)

If Materials and Supplies Total for this schedule does not match the Water utility Prior Year amount on the Materials and Supplies schedule, please explain.

The total amount of materials and supplies matches to prior year total materials and supplies on schedule F-12.

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

If Adjustments for any account are nonzero, please explain.

Account 314 - The adjustment for (\$13,878) is to reclass Airbursting done on Well #8 in 2004 to account #614.

Account 325 - The adjustment for (\$16,250) is for two VFD Rebate checks from Wisconsin Focus on Energy.

## WATER OPERATING SECTION FOOTNOTES

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

**If End of Year Balance is less than zero, please explain.**

Negative balance in Account 391 is due to clearing Common Utility Plant Account to correct plant accounts.

**If Adjustments for any account are nonzero, please explain.**

Adjustments are to clear Common Utility Plant to correct plant accounts and clear misc balances.

### 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.**

Water main additions were financed by both utility and developer contributions.

### Water Services (Page W-22)

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

Water service additions were financed by utility, developer, and property owner contributions.

### Meters (Page W-23)

**Explain all reported adjustments.**

The adjustments are due to retirement counting discrepancies.

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

Due to our AMR project and maintenance involved, there was not enough staff and time to test and exchange meters, though this did improve from 2006 as we tested 247 more meters. Our replacement program goal is for every 10 years.

**If 2-inch or greater meters are reported as residential, please explain.**

The 2" residential meters are for large homes that also sprinkle their yards through these meters.

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

Yes.

### Hydrants and Distribution System Valves (Page W-24)

**General footnotes**

Had too many meter maintenance issues to handle and not enough staff to exercise more valves.