



3014 (02-02-05)

ANNUAL REPORT

OF

Name: WEST SALEM MUNICIPAL JOINT WATER AND SEWER UTILITY

Principal Office: 175 SOUTH LEONARD STREET
WEST SALEM, WI 54669

For the Year Ended: DECEMBER 31, 2007

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

SIGNATURE PAGE

I TERESA SCHNITZLER of
(Person responsible for accounts)

WEST SALEM MUNICIPAL JOINT WATER AND SEWER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/31/2008
(Date)

ADMINISTRATOR
(Title)

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20

TABLE OF CONTENTS

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

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WEST SALEM MUNICIPAL JOINT WATER AND SEWER UTILITY

Utility Address: 175 SOUTH LEONARD STREET
WEST SALEM, WI 54669

When was utility organized? 1/1/1907

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS TERESA SCHNITZLER

Title: ADMINISTRATOR

Office Address:

175 SOUTH LEONARD STREET
WEST SALEM, WI 54669

Telephone: (608) 786 - 1858

Fax Number: (608) 786 - 1988

E-mail Address:

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

Name: JAMES N OLSON

Title: VICE PRESIDENT

Office Address: TOSTRUD & TEMP, S.C.

201 MAIN STREET, SUITE 210
LA CROSSE, WI 54601

Telephone: (608) 784 - 8060

Fax Number: (608) 784 - 8167

E-mail Address: jnolson@centurytel.net

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

Name: MS DIANA ENGEL

Title: CHAIRPERSON

Office Address:

480 LARK LANE
WEST SALEM, WI 54669

Telephone: (608) 786 - 1560

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JAMES N OLSON

Title: VICE PRESIDENT

Office Address: TOSTRUD & TEMP, S.C.
201 MAIN STREET, SUITE 210
LA CROSSE, WI 54601

Telephone: (608) 784 - 8060

Fax Number: (608) 784 - 8167

E-mail Address: jnolson@centurytel.net

Date of most recent audit report: 3/31/2008

Period covered by most recent audit: 2007

Names and titles of utility management including manager or superintendent:

Name: MR WADE PETERSON

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
175 SOUTH LEONARD STREET
WEST SALEM, WI 54669

Telephone: (608) 786 - 2850

Fax Number: (608) 786 - 1988

E-mail Address: publicworks@westsalemwi.com

Name of utility commission/committee: WATER AND SEWER COMMITTEE

Names of members of utility commission/committee:

- MS DIANA ENGEL, CHAIRPERSON
- MR TERRY HANSON
- MR HAROLD HOFFMAN, II

Is sewer service rendered by the utility? YES

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

Date of Ordinance: 10/16/197

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	450,449	413,971	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	222,434	216,871	2
Depreciation Expense (403)	50,630	48,018	3
Amortization Expense (404-407)	1,730	1,963	4
Taxes (408)	59,964	59,958	5
Total Operating Expenses	334,758	326,810	
Net Operating Income	115,691	87,161	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	115,691	87,161	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	279,014	244,113	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	16,623	13,328	10
Miscellaneous Nonoperating Income (421)	312,390	0	11
Total Other Income	608,027	257,441	
Total Income	723,718	344,602	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(18,053)	(18,053)	12
Other Income Deductions (426)	36,344	36,216	13
Total Miscellaneous Income Deductions	18,291	18,163	
Income Before Interest Charges	705,427	326,439	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	99,104	111,458	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	99,104	111,458	
Net Income	606,323	214,981	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,442,014	6,227,033	20
Balance Transferred from Income (433)	606,323	214,981	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	7,048,337	6,442,014	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	450,449		450,449	1
Total (Acct. 400):	450,449	0	450,449	
Operation and Maintenance Expense (401-402):				
Derived	222,434		222,434	2
Total (Acct. 401-402):	222,434	0	222,434	
Depreciation Expense (403):				
Derived	50,630		50,630	3
Total (Acct. 403):	50,630	0	50,630	
Amortization Expense (404-407):				
Derived	1,730		1,730	4
Total (Acct. 404-407):	1,730	0	1,730	
Taxes (408):				
Derived	59,964		59,964	5
Total (Acct. 408):	59,964	0	59,964	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	115,691	0	115,691	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NON REGULATED SEWER INCOME	279,014		279,014	9
Total (Acct. 417):	279,014	0	279,014	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
WATER UTILITY	16,623	0	16,623 11
Total (Acct. 419):	16,623	0	16,623
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	82,840	82,840 12
CONTRIBUTED PLANT - SEWER	0	229,550	229,550 13
Total (Acct. 421):	0	312,390	312,390
TOTAL OTHER INCOME:	295,637	312,390	608,027

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(18,053)	[REDACTED]	(18,053) 14
NONE	0	0	0 15
Total (Acct. 425):	(18,053)	0	(18,053)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	36,344	36,344 16
NONE	0	0	0 17
Total (Acct. 426):	0	36,344	36,344
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(18,053)	36,344	18,291

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	99,104	[REDACTED]	99,104 18
Total (Acct. 427):	99,104	0	99,104
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 19
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 21
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	99,104	0	99,104
NET INCOME:	330,277	276,046	606,323
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	2,674,379	3,767,635	6,442,014 24
Total (Acct. 216):	2,674,379	3,767,635	6,442,014
Balance Transferred from Income (433):			
Derived	330,277	276,046	606,323 25
Total (Acct. 433):	330,277	276,046	606,323
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,004,656	4,043,681	7,048,337

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	450,449	0	0	0	450,449	1
Less: interdepartmental sales	4,739		0	0	4,739	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	445,710	0	0	0	445,710	

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	67,588		67,588	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	83,887		83,887	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	151,475	0	151,475	

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	1.8	1
Electric		2
Gas		3
Sewer	2.2	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	4,623,351	4,333,666	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,156,403	1,062,988	2
Net Utility Plant	3,466,948	3,270,678	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	7,377,191	7,147,641	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	1,727,382	1,551,160	4
Net Nonutility Property	5,649,809	5,596,481	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,003,471	928,295	6
Special Funds (125)	150,720	142,964	7
Total Other Property and Investments	6,804,000	6,667,740	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	46,820	56,932	8
Temporary Cash Investments (132)	184,670	175,682	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	41,436	41,322	11
Other Accounts Receivable (143)	160,725	159,682	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	22,100	23,142	14
Materials and Supplies (150)	8,871	5,623	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	464,622	462,383	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	6,733	9,344	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	48,485	96,970	20
Total Deferred Debits	55,218	106,314	
Total Assets and Other Debits	10,790,788	10,507,115	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	92,643	92,643	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	7,048,337	6,442,014	23
Total Proprietary Capital	7,140,980	6,534,657	
LONG-TERM DEBT			
Bonds (221)	420,000	510,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	2,843,913	3,089,275	26
Total Long-Term Debt	3,263,913	3,599,275	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	78,895	46,387	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	15,936	17,679	32
Other Current and Accrued Liabilities (238)	2,214	2,214	33
Total Current and Accrued Liabilities	97,045	66,280	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	288,850	306,903	36
Total Deferred Credits	288,850	306,903	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	10,790,788	10,507,115	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	4,333,666	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	2,035,722	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,419,586	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	168,043				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	4,623,351	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	653,063	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	503,340	0	0	0	13
Total Accumulated Provision	1,156,403	0	0	0	
Net Utility Plant	3,466,948	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	595,992				595,992	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	50,630				50,630	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,556				6,556	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	57,186	0	0	0	57,186	16
Debits during year						17
Book cost of plant retired	115				115	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	115	0	0	0	115	25
Balance end of year (110.1)	653,063	0	0	0	653,063	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	466,996				466,996	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	36,344				36,344	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	36,344	0	0	0	36,344	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	503,340	0	0	0	503,340	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	7,101,867	229,550		7,331,417	1
Other (specify):					
MAINS REMOVED AND REPLACED	41,949			41,949	2
SERVICES REMOVED AND REPLACED	3,089			3,089	3
EQUIPMENT-PORTABLE SCALE	736			736	4
Total Nonutility Property (121)	7,147,641	229,550	0	7,377,191	
Less accum. prov. depr. & amort. (122)	1,551,160	176,222		1,727,382	5
Net Nonutility Property	5,596,481	53,328	0	5,649,809	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	8,871	5,623 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	8,871	5,623

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
DEFERRED BOND COSTS-93 ISSUE REFUNDED IN 1998	1,888	428	0	1
REFUNDING REV BONDS - 1998	723	428	6,733	2
Total			6,733	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	92,643	1
Changes during year (explain):		
Balance end of year	92,643	2

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
REFUNDING REV BONDS	12/01/1998	05/01/2017	4.56%	420,000	1
Total Bonds (Account 221):				420,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
CLEAN WATER FUND	04/22/1998	05/01/2017	2.67%	2,843,913	1
Total for Account 224				<u>2,843,913</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	59,964	2
Charged electric department expense		3
Charged sewer department expense	7,775	4
Other (explain):		
NONE		5
Total Accruals and other credits	67,739	
Taxes paid during year:		
County, state and local taxes	55,472	6
Social Security taxes	11,820	7
PSC Remainder Assessment	447	8
Other (explain):		
NONE		9
Total payments and other debits	67,739	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
98 REFUND REV BOND	3,947	21,076	21,728	3,295	2
Subtotal	3,947	21,076	21,728	3,295	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
CLEANWATER FUND	13,732	78,028	79,119	12,641	4
Subtotal	13,732	78,028	79,119	12,641	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	17,679	99,104	100,847	15,936	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SEWER CASH & INVESTMENTS	1,003,471	2
Total (Acct. 124):	1,003,471	
Special Funds (125):		
WATER RESTRICTED INVESTMENTS	150,720	3
Total (Acct. 125):	150,720	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	41,436	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	41,436	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	160,725	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	160,725	
Receivables from Municipality (145):		
CUSTOMER A/R PUT ON TAX ROLL	22,100	12
Total (Acct. 145):	22,100	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
UNAMORTIZED COST OF RESERVOIR RESTORATION	48,485	15
Total (Acct. 183):	48,485	

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)	
<hr/>		
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
<hr/>		
Other Deferred Credits (253):		
Regulatory Liability	288,850	17
NONE		18
Total (Acct. 253):	288,850	
<hr/>		

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
Add Average:							
Utility Plant in Service (101.1)	2,016,321	0	0	0	2,016,321	1	
Materials and Supplies	7,247	0	0	0	7,247	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation (110.1)	624,527	0	0	0	624,527	4	
Customer Advances for Construction					0	5	
Regulatory Liability	297,876	0	0	0	297,876	6	
					0	7	
Average Net Rate Base	1,101,165	0	0	0	1,101,165		
Net Operating Income	115,691	0	0	0	115,691	8	
Net Operating Income as a percent of							
Average Net Rate Base	10.51%	N/A	N/A	N/A	10.51%		

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	306,903	0	0	0	306,903	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	18,053	0	0	0	18,053	3
Other (specify):					0	4
Balance End of Year	288,850	0	0	0	288,850	

FINANCIAL SECTION FOOTNOTES

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

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

PSC authorized 2/25/05

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

Acct 143 - Consists of A/R-customers of \$109,947 and Due from municipality for delinquent sewer bills put on tax roll of \$50,778. Acct 145 - Done.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	413,565	408,235	1
Total Sales of Water	413,565	408,235	
Other Operating Revenues			
Forfeited Discounts (470)	1,476	1,455	2
Miscellaneous Service Revenues (471)	518	906	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	34,890	3,375	6
Total Other Operating Revenues	36,884	5,736	
Total Operating Revenues	450,449	413,971	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	10,949	9,563	7
Pumping Expenses (620-625)	37,106	40,511	8
Water Treatment Expenses (630-635)	28,589	22,276	9
Transmission and Distribution Expenses (640-655)	78,823	74,790	10
Customer Accounts Expenses (901-904)	2,665	5,097	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	64,302	64,634	13
Total Operation and Maintenance Expenses	222,434	216,871	
Other Operating Expenses			
Depreciation Expense (403)	50,630	48,018	14
Amortization Expense (404-407)	1,730	1,963	15
Taxes (408)	59,964	59,958	16
Total Other Operating Expenses	112,324	109,939	
Total Operating Expenses	334,758	326,810	
NET OPERATING INCOME	115,691	87,161	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,360	83,396	166,862	4
Commercial	184	41,985	64,058	5
Industrial	7	10,151	13,311	6
Total Metered Sales to General Customers (461)	1,551	135,532	244,231	
Private Fire Protection Service (462)	4		3,440	7
Public Fire Protection Service (463)	1		111,717	8
Other Sales to Public Authorities (464)	16	37,836	49,438	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	2	4,262	4,739	12
Total Sales of Water	1,574	177,630	413,565	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	----------------------------------------------	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	111,717	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	111,717	
Forfeited Discounts (470):		
Customer late payment charges	1,476	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,476	
Miscellaneous Service Revenues (471):		
MISC CHARGES FOR SERVICES	518	7
Total Miscellaneous Service Revenues (471)	518	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	3,696	10
Other (specify):		
WATER CONNECTION FEES	31,194	11
Total Other Water Revenues (474)	34,890	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	10,411	7,676	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	528	1,746	3
Maintenance of Water Source Plant (605)	10	141	4
Total Source of Supply Expenses	10,949	9,563	
PUMPING EXPENSES			
Operation Labor (620)	14,389	5,595	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	22,065	19,980	7
Operation Supplies and Expenses (623)	652	618	8
Maintenance of Pumping Plant (625)		14,318	9
Total Pumping Expenses	37,106	40,511	
WATER TREATMENT EXPENSES			
Operation Labor (630)	14,389	8,695	10
Chemicals (631)	11,048	10,736	11
Operation Supplies and Expenses (632)	3,034	2,776	12
Maintenance of Water Treatment Plant (635)	118	69	13
Total Water Treatment Expenses	28,589	22,276	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	13,584	9,316	14
Operation Supplies and Expenses (641)	1,365	1,465	15
Maintenance of Distribution Reservoirs and Standpipes (650)	53,085	48,485	16
Maintenance of Mains (651)	1,263	2,928	17
Maintenance of Services (652)	6	1,321	18
Maintenance of Meters (653)	4,623	6,683	19
Maintenance of Hydrants (654)	4,897	4,592	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	78,823	74,790	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)		0	22
Accounting and Collecting Labor (902)	42	0	23
Supplies and Expenses (903)	2,623	5,097	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	2,665	5,097	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	14,814	13,717	27
Office Supplies and Expenses (921)	180	19	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	5,008	5,426	30
Property Insurance (924)	5,475	6,546	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	35,579	28,635	33
Regulatory Commission Expenses (928)		2,880	34
Miscellaneous General Expenses (930)	1,746	5,768	35
Transportation Expenses (933)	1,500	1,643	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	64,302	64,634	
Total Operation and Maintenance Expenses	222,434	216,871	

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		55,472	56,874	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,392	1,186	2
Net property tax equivalent		54,080	55,688	
Social Security		5,437	3,909	3
PSC Remainder Assessment		447	361	4
Other (specify): NONE			0	5
Total tax expense		59,964	59,958	

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			La Crosse				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.166613				3
County tax rate	mills		3.659880				4
Local tax rate	mills		3.159862				5
School tax rate	mills		8.276389				6
Voc. school tax rate	mills		1.879177				7
Other tax rate - Local	mills		0.433959				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		17.575880				10
Less: state credit	mills		1.532472				11
Net tax rate	mills		16.043408				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.159862				14
Combined School Tax Rate	mills		10.155566				15
Other Tax Rate - Local	mills		0.433959				16
Total Local & School Tax	mills		13.749387				17
Total Tax Rate	mills		17.575880				18
Ratio of Local and School Tax to Total	dec.		0.782287				19
Total tax net of state credit	mills		16.043408				20
Net Local and School Tax Rate	mills		12.550554				21
Utility Plant, Jan. 1	\$	4,333,666	4,333,666				22
Materials & Supplies	\$	5,623	5,623				23
Subtotal	\$	4,339,289	4,339,289				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	4,339,289	4,339,289				26
Assessment Ratio	dec.		1.018565				27
Assessed Value	\$	4,419,848	4,419,848				28
Net Local & School Rate	mills		12.550554				29
Tax Equiv. Computed for Current Year	\$	55,472	55,472				30
Tax Equivalent per 1994 PSC Report	\$	39,584					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	55,472					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	21,445		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)	162,600		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	184,045	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	205,954		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	96,489		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	3,966		20
Total Pumping Plant	306,409	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	480,778		23
Total Water Treatment Plant	480,778	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			21,445	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)			162,600	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	184,045	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			205,954	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			96,489	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			3,966	20
Total Pumping Plant	0	0	306,409	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			480,778	23
Total Water Treatment Plant	0	0	480,778	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,000		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	203,023		26
Transmission and Distribution Mains (343)	234,102		27
Fire Mains (344)	0		28
Services (345)	48,579		29
Meters (346)	217,790	1,639	30
Hydrants (348)	280,151		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	987,645	1,639	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0	23,876	34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	23,515		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)	14,528	13,402	44
Other Tangible Property (399)	0		45
Total General Plant	38,043	37,278	
Total utility plant in service directly assignable	1,996,920	38,917	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,996,920	38,917	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			4,000 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			203,023 26
Transmission and Distribution Mains (343)			234,102 27
Fire Mains (344)			0 28
Services (345)			48,579 29
Meters (346)	115		219,314 30
Hydrants (348)			280,151 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	115	0	989,169
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			23,876 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			23,515 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)			27,930 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	75,321
Total utility plant in service directly assignable	115	0	2,035,722
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	115	0	2,035,722

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,948,912	51,060	27
Fire Mains (344)	0		28
Services (345)	318,079	19,180	29
Meters (346)	0		30
Hydrants (348)	69,755	12,600	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,336,746	82,840	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	2,336,746	82,840	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,336,746	82,840	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,999,972 27
Fire Mains (344)			0 28
Services (345)			337,259 29
Meters (346)			0 30
Hydrants (348)			82,355 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,419,586
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	2,419,586
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	2,419,586

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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			12,103	12,103	1
February			11,973	11,973	2
March			12,421	12,421	3
April			12,956	12,956	4
May			17,405	17,405	5
June			20,222	20,222	6
July			26,394	26,394	7
August			19,474	19,474	8
September			16,777	16,777	9
October			14,000	14,000	10
November			11,564	11,564	11
December			12,288	12,288	12
Total annual pumpage	0	0	187,577	187,577	
Less: Water sold				177,630	13
Volume pumped but not sold				9,947	14
Volume sold as a percent of volume pumped				95%	15
Volume used for water production, water quality and system maintenance				6,181	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				6,181	19
Volume pumped but unaccounted for				3,766	20
Percent of water lost				2%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,074	24
Date of maximum: 7/25/2007					25
Cause of maximum:					26
HOT WEATHER					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				243	27
Date of minimum: 11/18/2007					28
Total KWH used for pumping for the year				301,590	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
SOUTH MILL ST	2	525	10	712,800	Yes	1
SALEM HEIGHTS ADDN-LOT 18	3	450	16	763,200	Yes	2
EAST AVENUE	4	390	16	864,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 2	WELL 3	WELL 4	1
Location	SOUTH MILL STREET	SALEM HEIGHTS ADDN	EAST AVENUE	2
Purpose	P	P	P	3
Destination	R	R	T	4
Pump Manufacturer	LAYNE	FAIRBANKS/MORSE	FAIRBANKS	5
Year Installed	1934	1975	1997	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	495	495	600	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	9 10
Year Installed	1973	1975	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	60	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1975		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	100		6
Total capacity in gallons (actual)	750,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4200		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
A	S	1.000	0	0	0	0	0	1
A	S	1.250	0	0	0	0	0	2
M	S	1.250	788	0	0	0	788	3
P	T	1.250	170	0	0	0	170	4
A	T	2.000	0	0	0	0	0	5
M	T	2.000	1,385	0	0	0	1,385	6
P	T	2.000	0	0	0	0	0	7
M	T	4.000	11,350	0	0	0	11,350	8
P	T	4.000	0	0	0	0	0	9
M	D	6.000	67,618	1,970	0	0	69,588	10
P	D	6.000	90	0	0	0	90	11
M	D	8.000	33,878	0	0	0	33,878	12
M	D	10.000	7,853	0	0	0	7,853	13
M	D	12.000	10,914	0	0	0	10,914	14
M	D	14.000	5,802	0	0	0	5,802	15
Total Within Municipality			139,848	1,970	0	0	141,818	
Total Utility			139,848	1,970	0	0	141,818	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	858	0	0	0	858		1
M	1.000	690	28	0	0	718	199	2
M	1.250	9	0	0	0	9		3
P	1.500	2	0	0	0	2		4
M	1.500	18	0	0	0	18	3	5
M	2.000	14	0	0	0	14		6
M	4.000	6	0	0	0	6		7
P	4.000	1	0	0	0	1		8
M	6.000	14	0	0	0	14	2	9
M	8.000	1	0	0	0	1		10
Total Utility		1,613	28	0	0	1,641	204	

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	1,645	0	5	0	1,640	201	1
0.750	15	3	0	0	18	8	2
1.000	52	2	0	0	54	3	3
1.500	21	0	0	0	21	4	4
2.000	13	1	0	0	14	2	5
3.000	7	0	0	0	7	0	6
4.000	3	0	0	0	3	0	7
6.000	2	0	0	0	2	0	8
8.000	1	0	0	0	1	0	9
Total:	1,759	6	5	0	1,760	218	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,348	105	2	5	0	180	1,640	1
0.750	6	6	0	0	0	6	18	2
1.000	0	47	1	1	1	4	54	3
1.500	0	13	3	3	1	1	21	4
2.000	0	6	0	5	1	2	14	5
3.000	0	4	0	2	1	0	7	6
4.000	0	2	1	0	0	0	3	7
6.000	0	0	0	0	2	0	2	8
8.000	0	0	0	0	1	0	1	9
Total:	1,354	183	7	16	7	193	1,760	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	233	4			237	2
Total Fire Hydrants	233	4	0	0	237	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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

Number of hydrants operated during year:	237
Number of distribution system valves end of year:	371
Number of distribution valves operated during year:	195

WATER OPERATING SECTION FOOTNOTES

Water Operating Revenues & Expenses (Page W-01)

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

Acct 404 - N/A.

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Acct 474 - water connection fee is a new fee approved by Village effective 2/07. PSC was notified.

Water Operation & Maintenance Expenses (Page W-05)

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

Acct 620 - Operation labor - increased as one-half of employee added to water utility for training in anticipation of 2008 retirement of water utility supervisor. Acct 625 - No maintenance of pumping plant in 2007 in anticipation of rehab of wells 2 & 3 in 2008. Acct 630 - same explanation as acct 620.

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

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Other tax rate - Local is for Lake Neshonoc Protective Rehab District.

Water Mains (Page W-17)

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

Main additions were paid by the property owner.

Water Services (Page W-18)

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

Service additions were paid by the property owner.

Meters (Page W-19)

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

Yes
