



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: APPLETON WATER DEPT

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Principal Office: 100 N. APPLETON STREET  
P.O. BOX 2519  
APPLETON, WI 54913-2519

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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**

**Exact Utility Name:** APPLETON WATER DEPT

**Utility Address:** 100 N. APPLETON STREET

P.O. BOX 2519

APPLETON, WI 54913-2519

**When was utility organized?** 12/1/1911

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** LISA MAERTZ

**Title:** FINANCE DIRECTOR

**Office Address:**

100 N. APPLETON STREET

P.O. BOX 2519

APPLETON, WI 54913-2519

**Telephone:** (920) 832 - 6442

**Fax Number:** (920) 832 - 6044

**E-mail Address:** lisa.maertz@appleton.org

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

**Name:**

**Title:**

**Office Address:** VIRCHOW, KRAUSE AND COMPANY, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2679

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

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

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

**Name:** JEFFREY JIRSCHLE

**Title:** CHAIRPERSON

**Office Address:**

100 N. APPLETON STREET

P.O. BOX 2519

APPLETON, WI 54913-2519

**Telephone:** ( ) -

**Fax Number:**

**E-mail Address:**

**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 AND COMPANY, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2346

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

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

**Date of most recent audit report:** 4/1/2008

**Period covered by most recent audit:** 1/1/07 - 12/31/07

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

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**Name:** MICHAEL BUETTNER

**Title:** DIRECTOR OF UTILITIES

**Office Address:**

2281 MANITOWOC ROAD  
MENASHA, WI 54952-9411

**Telephone:** (920) 997 - 4219

**Fax Number:** (920) 997 - 3240

**E-mail Address:** michaelbuettner@appleton.org

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**Name of utility commission/committee:** UTILITIES COMMITTEE

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

- MR EDWARD BARANOWSKI
- MR JEFFREY JIRSCHLE, CHAIRPERSON
- MS CATHY SPEARS
- MR PETER STUECK
- MR RICHARD THOMPSON

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**Is sewer service rendered by the utility?** NO

**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:**

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	17,773,502	14,357,685	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	7,966,452	7,379,821	2
Depreciation Expense (403)	2,685,096	2,654,359	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,274,737	1,221,003	5
<b>Total Operating Expenses</b>	<b>11,926,285</b>	<b>11,255,183</b>	
<b>Net Operating Income</b>	<b>5,847,217</b>	<b>3,102,502</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>5,847,217</b>	<b>3,102,502</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	15,074	7,241	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	874,555	333,186	10
Miscellaneous Nonoperating Income (421)	35,442	414,402	11
<b>Total Other Income</b>	<b>925,071</b>	<b>754,829</b>	
<b>Total Income</b>	<b>6,772,288</b>	<b>3,857,331</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(93,345)	(93,345)	12
Other Income Deductions (426)	280,481	277,098	13
<b>Total Miscellaneous Income Deductions</b>	<b>187,136</b>	<b>183,753</b>	
<b>Income Before Interest Charges</b>	<b>6,585,152</b>	<b>3,673,578</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	5,421,466	3,181,518	14
Amortization of Debt Discount and Expense (428)	58,152	64,172	15
Amortization of Premium on Debt--Cr. (429)	145,046	12,910	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
<b>Total Interest Charges</b>	<b>5,334,572</b>	<b>3,232,780</b>	
<b>Net Income</b>	<b>1,250,580</b>	<b>440,798</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	39,622,626	39,208,836	20
Balance Transferred from Income (433)	1,250,580	440,798	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	18,743	27,008	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>40,854,463</b>	<b>39,622,626</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	17,773,502		17,773,502	1
<b>Total (Acct. 400):</b>	<b>17,773,502</b>	<b>0</b>	<b>17,773,502</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	7,966,452		7,966,452	2
<b>Total (Acct. 401-402):</b>	<b>7,966,452</b>	<b>0</b>	<b>7,966,452</b>	
<b>Depreciation Expense (403):</b>				
Derived	2,685,096		2,685,096	3
<b>Total (Acct. 403):</b>	<b>2,685,096</b>	<b>0</b>	<b>2,685,096</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	1,274,737		1,274,737	5
<b>Total (Acct. 408):</b>	<b>1,274,737</b>	<b>0</b>	<b>1,274,737</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>5,847,217</b>	<b>0</b>	<b>5,847,217</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
MISCELLANEOUS	15,074		15,074	9
<b>Total (Acct. 417):</b>	<b>15,074</b>	<b>0</b>	<b>15,074</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	874,555	0	874,555 11
<b>Total (Acct. 419):</b>	<b>874,555</b>	<b>0</b>	<b>874,555</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	35,442	35,442 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>35,442</b>	<b>35,442</b>
<b>TOTAL OTHER INCOME:</b>	<b>889,629</b>	<b>35,442</b>	<b>925,071</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(93,345)	[REDACTED]	(93,345) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(93,345)</b>	<b>0</b>	<b>(93,345)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	280,481	280,481 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>280,481</b>	<b>280,481</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(93,345)</b>	<b>280,481</b>	<b>187,136</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	5,421,466	[REDACTED]	5,421,466 18
<b>Total (Acct. 427):</b>	<b>5,421,466</b>	<b>0</b>	<b>5,421,466</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT ISSUANCE COSTS	48,351	[REDACTED]	48,351 19
AMORTIZATION OF LOSS ON ADVANCE REFUNDING	9,801	[REDACTED]	9,801 20
<b>Total (Acct. 428):</b>	<b>58,152</b>	<b>0</b>	<b>58,152</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
AMORTIZATION OF PREMIUM	145,046	[REDACTED]	145,046 21
<b>Total (Acct. 429):</b>	<b>145,046</b>	<b>0</b>	<b>145,046</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	[REDACTED]	0 22
<b>Total (Acct. 430):</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>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 23
<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 24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>5,334,572</b>	<b>0</b>	<b>5,334,572</b>
<b>NET INCOME:</b>	<b>1,495,619</b>	<b>(245,039)</b>	<b>1,250,580</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	25,889,509	13,733,117	39,622,626 25
<b>Total (Acct. 216):</b>	<b>25,889,509</b>	<b>13,733,117</b>	<b>39,622,626</b>
<b>Balance Transferred from Income (433):</b>			
Derived	1,495,619	(245,039)	1,250,580 26
<b>Total (Acct. 433):</b>	<b>1,495,619</b>	<b>(245,039)</b>	<b>1,250,580</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 27
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
TRANSFER TO MUNICIPALITY - ADMINISTRATION	13,800	0	13,800 28
TRANSFER TO MUNICIPALITY - CAPITAL PROJECTS	4,943	0	4,943 29
<b>Total (Acct. 435)--Debit:</b>	<b>18,743</b>	<b>0</b>	<b>18,743</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 30
<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 31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>27,366,385</b>	<b>13,488,078</b>	<b>40,854,463</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)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### 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	17,773,502	0	0	0	17,773,502	1	
Less: interdepartmental sales	0		0	0	0	2	
Less: interdepartmental rents	0	0		0	0	3	
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4	
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	5,262				5,262	5	
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>							
NONE						0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>17,768,240</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,768,240</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	1,650,195	(92,273)	1,557,922	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses		92,273	92,273	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	162,646		162,646	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
<b>Total Payroll</b>	<b>1,812,841</b>	<b>0</b>	<b>1,812,841</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	37.7	1
Electric		2
Gas		3
Sewer		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)	130,808,012	127,873,373	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	26,005,831	23,040,927	2
<b>Net Utility Plant</b>	<b>104,802,181</b>	<b>104,832,446</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>104,802,181</b>	<b>104,832,446</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)	7,207	10,054	8
Special Funds (125-128)	14,416,462	8,055,801	9
<b>Total Other Property and Investments</b>	<b>14,423,669</b>	<b>8,065,855</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	0	100	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	4,000,791	3,292,414	15
Other Accounts Receivable (143)	9,345	1,689	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	358,937	285,261	18
Materials and Supplies (151-163)	287,383	301,659	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	121,383	112,007	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>4,777,839</b>	<b>3,993,130</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	1,053,434	251,386	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>1,053,434</b>	<b>251,386</b>	
<b>Total Assets and Other Debits</b>	<b>125,057,123</b>	<b>117,142,817</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	3,660,204	3,660,204	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	40,854,463	39,622,626	28
<b>Total Proprietary Capital</b>	<b>44,514,667</b>	<b>43,282,830</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	69,340,000	62,295,000	29
Advances from Municipality (223)	4,656,765	0	30
Other Long-Term Debt (224)	0	175,000	31
<b>Total Long-Term Debt</b>	<b>73,996,765</b>	<b>62,470,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	303,485	8,132,858	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	3,087	3,087	35
Taxes Accrued (236)	1,167,745	1,121,099	36
Interest Accrued (237)	0	1,531	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	463,504	417,054	41
<b>Total Current and Accrued Liabilities</b>	<b>1,937,821</b>	<b>9,675,629</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	3,114,345	127,488	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	1,493,525	1,586,870	44
<b>Total Deferred Credits</b>	<b>4,607,870</b>	<b>1,714,358</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>125,057,123</b>	<b>117,142,817</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	127,873,373	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)	113,421,875	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	16,809,099	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)	95,011				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	482,027				9
<b>Total Utility Plant</b>	<b>130,808,012</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)	22,998,122	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	3,007,709	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>26,005,831</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>104,802,181</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>	20,264,004				<b>20,264,004</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	2,685,096				<b>2,685,096</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	223,686				<b>223,686</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</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>2,908,782</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,908,782</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	159,257				<b>159,257</b>	<b>18</b>
Cost of removal	15,407				<b>15,407</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>174,664</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>174,664</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>22,998,122</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,998,122</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>	2,776,923				2,776,923	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	280,481				280,481	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>280,481</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>280,481</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	35,922				35,922	18
Cost of removal	13,773				13,773	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
<b>Total debits</b>	<b>49,695</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49,695</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>3,007,709</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,007,709</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	1
<b>Other (specify):</b>					
NONE	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	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		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		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	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					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)	287,383	301,659	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>287,383</b>	<b>301,659</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>				
1998 REVENUE REFUNDING BONDS	22,888	428	0	1
2000 REVENUE REFUNDING BONDS	33,484	428	0	2
2001 LOSS ON ADVANCE REFUNDING	79,814	428	0	3
2002 REVENUE BONDS	43,081	428	0	4
2003 REVENUE BONDS	36,250	428	0	5
2005 REVENUE BONDS	35,941	428	0	6
2007 REVENUE BONDS 2007A	36,282	428	755,367	7
2007 REVENUE REFUNDING BONDS 2007B	5,570	428	34,814	8
2007 REVENUE REFUNDING BONDS 2007C	4,219	428	150,176	9
LOSS ON ADVANCE REFUNDING 2007A	5,278	428	109,893	10
LOSS ON ADVANCE REFUNDING 2007B	509	428	3,184	11
<b>Total</b>			<b><u>1,053,434</u></b>	
<b>Unamortized premium on debt (251)</b>				
2001 REOFFERING PREMIUM	49,352	429	0	12
PREMIUM 2005	78,136	429	0	13
PREMIUM 2007A	135,612	429	2,823,376	14
PREMIUM 2007C	8,175	429	290,969	15
<b>Total</b>			<b><u>3,114,345</u></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	3,660,204	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>3,660,204</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)	
REVENUE REFUNDING BONDS 2007A	02/06/2007	01/01/2025	4.82%	55,090,000	<b>1</b>
REVENUE REFUNDING BONDS 2007B	02/06/2007	01/01/2012	5.31%	2,110,000	<b>2</b>
REVENUE BONDS 2007C	03/01/2007	01/01/2026	4.57%	12,140,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>69,340,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>4</b>

**Net amount of bonds outstanding December 31: 69,340,000**

**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)	
<b>Advances (223)</b>					
ADVANCE FROM SEWER UTILITY	00/00/0000	00/00/0000	0.00%	4,656,765	1
<b>Total for Account 223</b>				<b>4,656,765</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	1,121,099	1
<b>Accruals:</b>		
Charged water department expense	1,274,737	2
Charged electric department expense		3
Charged sewer department expense	45,176	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>1,319,913</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	1,121,098	6
Social Security taxes	136,308	7
PSC Remainder Assessment	15,861	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>1,273,267</b>	
<b>Balance end of year</b>	<b>1,167,745</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>					
REFUNDED ISSUES	0	2,374,818	2,374,818	0	1
REVENUE REFUNDING BONDS - 1998		2,469,470	2,469,470	0	2
REVENUE BONDS - 2004	0	125,845	125,845	0	3
REVENUE BONDS - 2005	0	449,802	449,802	0	4
<b>Subtotal</b>	<b>0</b>	<b>5,419,935</b>	<b>5,419,935</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NA	0			0	6
2005 G.O. NOTES	1,531	1,531	3,062	0	7
<b>Subtotal</b>	<b>1,531</b>	<b>1,531</b>	<b>3,062</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
Q	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>1,531</b>	<b>5,421,466</b>	<b>5,422,997</b>	<b>0</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		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENT RECEIVABLE	7,207	2
<b>Total (Acct. 124):</b>	<b>7,207</b>	
<b>Sinking Funds (125):</b>		
DEPRECIATION ACCOUNT	500,000	3
RESERVE ACCOUNT	7,269,590	4
REDEMPTION ACCOUNT	348,345	5
CONSTRUCTION ACCOUNT	6,298,527	6
<b>Total (Acct. 125):</b>	<b>14,416,462</b>	
<b>Depreciation Fund (126):</b>		
NONE		7
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		8
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		9
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		10
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		11
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	4,000,791	12
Electric		13
Sewer (Regulated)		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 142):</b>	<b>4,000,791</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		16

### 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>	
Merchandising, jobbing and contract work	17
<b>Other (specify):</b>	
MISCELLANEOUS RECEIVABLES	8,388 18
DUE FROM LOCAL GOVERNMENT	957 19
<b>Total (Acct. 143):</b>	<b>9,345</b>
<b>Receivables from Municipality (145):</b>	
DELINQUENT RECEIVABLES AND ASSESSMENTS ON TAX ROLL	358,937 20
<b>Total (Acct. 145):</b>	<b>358,937</b>
<b>Prepayments (165):</b>	
NONE	21
<b>Total (Acct. 165):</b>	<b>0</b>
<b>Extraordinary Property Losses (182):</b>	
NONE	22
<b>Total (Acct. 182):</b>	<b>0</b>
<b>Preliminary Survey and Investigation Charges (183):</b>	
NONE	23
<b>Total (Acct. 183):</b>	<b>0</b>
<b>Clearing Accounts (184):</b>	
NONE	24
<b>Total (Acct. 184):</b>	<b>0</b>
<b>Temporary Facilities (185):</b>	
NONE	25
<b>Total (Acct. 185):</b>	<b>0</b>
<b>Miscellaneous Deferred Debits (186):</b>	
NONE	26
<b>Total (Acct. 186):</b>	<b>0</b>
<b>Payables to Municipality (233):</b>	
NONE	27
<b>Total (Acct. 233):</b>	<b>0</b>
<b>Other Deferred Credits (253):</b>	
Regulatory Liability	1,493,525 28
NONE	29
<b>Total (Acct. 253):</b>	<b>1,493,525</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)	112,058,472	0	0	0	<b>112,058,472</b>	<b>1</b>
Materials and Supplies	294,521	0	0	0	<b>294,521</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	21,631,063	0	0	0	<b>21,631,063</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	1,540,197	0	0	0	<b>1,540,197</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>89,181,733</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>89,181,733</b>	
Net Operating Income	5,847,217	0	0	0	<b>5,847,217</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.56%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.56%</b>	

## 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	1,586,870	0	0	0	<b>1,586,870</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	93,345	0	0	0	<b>93,345</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>1,493,525</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,493,525</b>	

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## FINANCIAL SECTION FOOTNOTES

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### Notes Payable & Miscellaneous Long-Term Debt (Page F-16)

#### General footnotes

No repayment schedule exists.

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### Interest Accrued (Acct. 237) (Page F-18)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

The 2005 GO notes were paid off in 2007. The interest accrued during year represents payment of the beginning accrued interest balance.

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

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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## FINANCIAL SECTION FOOTNOTES

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### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

To the City Council  
Appleton Water Department  
Appleton, Wisconsin

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

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

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

/s/ VIRCHOW, KRAUSE AND COMPANY, LLP

Madison, Wisconsin  
April 1, 2008

**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)	17,488,253	14,065,050	1
<b>Total Sales of Water</b>	<b>17,488,253</b>	<b>14,065,050</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	59,096	49,381	2
Miscellaneous Service Revenues (471)	12,801	21,494	3
Rents from Water Property (472)	101,100	79,820	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	112,252	141,940	6
<b>Total Other Operating Revenues</b>	<b>285,249</b>	<b>292,635</b>	
<b>Total Operating Revenues</b>	<b>17,773,502</b>	<b>14,357,685</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	17,853	11,793	7
Pumping Expenses (620-633)	969,730	986,872	8
Water Treatment Expenses (640-652)	4,749,781	4,134,393	9
Transmission and Distribution Expenses (660-678)	1,322,069	1,340,374	10
Customer Accounts Expenses (901-905)	129,318	107,092	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	777,701	799,297	13
<b>Total Operation and Maintenance Expenses</b>	<b>7,966,452</b>	<b>7,379,821</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	2,685,096	2,654,359	14
Amortization Expense (404-407)		0	15
Taxes (408)	1,274,737	1,221,003	16
<b>Total Other Operating Expenses</b>	<b>3,959,833</b>	<b>3,875,362</b>	
<b>Total Operating Expenses</b>	<b>11,926,285</b>	<b>11,255,183</b>	
<b>NET OPERATING INCOME</b>	<b>5,847,217</b>	<b>3,102,502</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	31	4,528	25,924	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>31</b>	<b>4,528</b>	<b>25,924</b>	
Metered Sales to General Customers (461)				
Residential	24,469	1,192,586	7,899,945	4
Commercial	1,757	488,536	2,612,972	5
Industrial	88	218,078	975,368	6
<b>Total Metered Sales to General Customers (461)</b>	<b>26,314</b>	<b>1,899,200</b>	<b>11,488,285</b>	
Private Fire Protection Service (462)	405		216,659	7
Public Fire Protection Service (463)	26,390		1,729,812	8
Other Sales to Public Authorities (464)	88	71,162	367,249	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	2	922,296	3,660,324	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>53,230</b>	<b>2,897,186</b>	<b>17,488,253</b>	

### 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)	
GRAND CHUTE	METERING STATIONS	806,934	3,198,913	1
WAVERLY SANITARY DISTRICT	METERING STATIONS	115,362	461,411	2
<b>Total</b>		<b>922,296</b>	<b>3,660,324</b>	

### 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)	1,689,160	1
Wholesale fire protection billed	40,652	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>1,729,812</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	59,096	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>59,096</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISCELLANEOUS REVENUE (TURN ON)	5,181	7
DAMAGE TO CITY PROPERTY	6,921	8
OTHER	699	9
<b>Total Miscellaneous Service Revenues (471)</b>	<b>12,801</b>	
<b>Rents from Water Property (472):</b>		
LEASE REVENUE	101,100	10
<b>Total Rents from Water Property (472)</b>	<b>101,100</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		11
<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	111,954	12
<b>Other (specify):</b>		
OTHER	298	13
<b>Total Other Water Revenues (474)</b>	<b>112,252</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)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	4,733	3,579	6
Maintenance of Structures and Improvements (611)	12,539	6,514	7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	581	1,700	9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
<b>Total Source of Supply Expenses</b>	<b>17,853</b>	<b>11,793</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	0		14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	494,072	470,150	17
Pumping Labor and Expenses (624)	415,470	374,613	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	60,188	126,976	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	0		23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	0	15,133	25
<b>Total Pumping Expenses</b>	<b>969,730</b>	<b>986,872</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	302,723	365,521	26
Chemicals (641)	951,947	885,412	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)	3,208,402	2,728,951	<b>28</b>
Miscellaneous Expenses (643)	22,024	115,677	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)	186,412	875	<b>32</b>
Maintenance of Water Treatment Equipment (652)	78,273	37,957	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>4,749,781</b>	<b>4,134,393</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	84,557	83,359	<b>34</b>
Storage Facilities Expenses (661)		0	<b>35</b>
Transmission and Distribution Lines Expenses (662)	175,420	169,393	<b>36</b>
Meter Expenses (663)	75,666	65,750	<b>37</b>
Customer Installations Expenses (664)		0	<b>38</b>
Miscellaneous Expenses (665)	74,795	58,368	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	20,654	359,544	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	620,827	288,291	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	119,525	119,221	<b>46</b>
Maintenance of Meters (676)	46,533	50,651	<b>47</b>
Maintenance of Hydrants (677)	104,092	145,797	<b>48</b>
Maintenance of Miscellaneous Plant (678)		0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>1,322,069</b>	<b>1,340,374</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	16,889	16,050	<b>51</b>
Customer Records and Collection Expenses (903)	107,167	82,147	<b>52</b>
Uncollectible Accounts (904)	5,262	8,895	<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	54
<b>Total Customer Accounts Expenses</b>	<b>129,318</b>	<b>107,092</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	80,845	76,613	56
Office Supplies and Expenses (921)	33,239	58,583	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	42,415	55,235	59
Property Insurance (924)	39,140	46,728	60
Injuries and Damages (925)	24,760	19,770	61
Employee Pensions and Benefits (926)	534,192	505,343	62
Regulatory Commission Expenses (928)		14,219	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	23,110	22,806	65
Rents (931)		0	66
Maintenance of General Plant (932)		0	67
<b>Total Administrative and General Expenses</b>	<b>777,701</b>	<b>799,297</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>7,966,452</b>	<b>7,379,821</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		1,167,744	1,121,100	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		45,176	43,084	2
<b>Net property tax equivalent</b>		<b>1,122,568</b>	<b>1,078,016</b>	
Social Security		136,308	131,923	3
PSC Remainder Assessment		15,861	11,064	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b><u>1,274,737</u></b>	<b><u>1,221,003</u></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			Calumet	Outagamie	Winnebago		1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.172100	0.171400	0.178600		3
County tax rate	mills		4.112800	4.327000	5.726300		4
Local tax rate	mills		7.960300	7.925700	8.258600		5
School tax rate	mills		7.991800	7.957200	8.291400		6
Voc. school tax rate	mills		1.693300	1.686000	1.756800		7
Other tax rate - Local	mills		0.000000	0.000000	0.000000		8
Other tax rate - Non-Local	mills		0.000000	0.000000	0.000000		9
<b>Total tax rate</b>	mills		<b>21.930300</b>	<b>22.067300</b>	<b>24.211700</b>		<b>10</b>
Less: state credit	mills		1.291700	1.282200	1.626800		11
<b>Net tax rate</b>	mills		<b>20.638600</b>	<b>20.785100</b>	<b>22.584900</b>		<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.960300</b>	<b>7.925700</b>	<b>8.258600</b>		<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.685100</b>	<b>9.643200</b>	<b>10.048200</b>		<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>	<b>0.000000</b>	<b>0.000000</b>		<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>17.645400</b>	<b>17.568900</b>	<b>18.306800</b>		<b>17</b>
<b>Total Tax Rate</b>	mills		<b>21.930300</b>	<b>22.067300</b>	<b>24.211700</b>		<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.804613</b>	<b>0.796151</b>	<b>0.756114</b>		<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.638600</b>	<b>20.785100</b>	<b>22.584900</b>		<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.606082</b>	<b>16.548075</b>	<b>17.076754</b>		<b>21</b>
Utility Plant, Jan. 1	\$	<b>127,873,373</b>	61,817,785	65,177,113	878,475		22
Materials & Supplies	\$	<b>301,659</b>	162,664	138,995	0		23
<b>Subtotal</b>	\$	<b>128,175,032</b>	<b>61,980,449</b>	<b>65,316,108</b>	<b>878,475</b>		<b>24</b>
Less: Plant Outside Limits	\$	<b>56,895,011</b>	55,630,402	1,264,609	0		25
<b>Taxable Assets</b>	\$	<b>71,280,021</b>	<b>6,350,047</b>	<b>64,051,499</b>	<b>878,475</b>		<b>26</b>
Assessment Ratio	dec.		0.986080	0.990079	0.956502		27
<b>Assessed Value</b>	\$	<b>70,517,962</b>	<b>6,261,654</b>	<b>63,416,044</b>	<b>840,263</b>		<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.606082</b>	<b>16.548075</b>	<b>17.076754</b>		<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>1,167,744</b>	<b>103,982</b>	<b>1,049,413</b>	<b>14,349</b>		<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	940,728					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>1,167,744</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)	430,132		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	1,995,686		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>2,425,818</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	43,384		12
Structures and Improvements (321)	4,790,133		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,700,542		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	74,790		20
<b>Total Pumping Plant</b>	<b>6,608,849</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	997,370		21
Structures and Improvements (331)	19,709,352		22
Water Treatment Equipment (332)	20,257,551	218,440	23
<b>Total Water Treatment Plant</b>	<b>40,964,273</b>	<b>218,440</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)			430,132	7
Wells and Springs (314)			0	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			1,995,686	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>2,425,818</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			43,384	12
Structures and Improvements (321)			4,790,133	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,700,542	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			74,790	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>6,608,849</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			997,370	21
Structures and Improvements (331)			19,709,352	22
Water Treatment Equipment (332)	16,449		20,459,542	23
<b>Total Water Treatment Plant</b>	<b>16,449</b>	<b>0</b>	<b>41,166,264</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)	60,328	56,267	24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	5,447,595		26
Transmission and Distribution Mains (343)	37,161,417	1,987,122	27
Fire Mains (344)	0		28
Services (345)	2,841,103	409,794	29
Meters (346)	5,460,012	37,353	30
Hydrants (348)	2,839,187	154,826	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>53,809,642</b>	<b>2,645,362</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	3,629,773		34
Office Furniture and Equipment (391)	82,988		35
Computer Equipment (391.1)	13,552		36
Transportation Equipment (392)	6,246		37
Stores Equipment (393)	50,899		38
Tools, Shop and Garage Equipment (394)	142,726		39
Laboratory Equipment (395)	173,144		40
Power Operated Equipment (396)	272,650	5,711	41
Communication Equipment (397)	318,998		42
SCADA Equipment (397.1)	1,318,751	16,550	43
Miscellaneous Equipment (398)	876,760		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>6,886,487</b>	<b>22,261</b>	
<b>Total utility plant in service directly assignable</b>	<b>110,695,069</b>	<b>2,886,063</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>110,695,069</b>	<b>2,886,063</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)			116,595 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			5,447,595 26
Transmission and Distribution Mains (343)	57,148		39,091,391 27
Fire Mains (344)			0 28
Services (345)	4,539		3,246,358 29
Meters (346)	66,738		5,430,627 30
Hydrants (348)	14,383		2,979,630 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>142,808</b>	<b>0</b>	<b>56,312,196</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			3,629,773 34
Office Furniture and Equipment (391)			82,988 35
Computer Equipment (391.1)			13,552 36
Transportation Equipment (392)			6,246 37
Stores Equipment (393)			50,899 38
Tools, Shop and Garage Equipment (394)			142,726 39
Laboratory Equipment (395)			173,144 40
Power Operated Equipment (396)			278,361 41
Communication Equipment (397)			318,998 42
SCADA Equipment (397.1)			1,335,301 43
Miscellaneous Equipment (398)			876,760 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>6,908,748</b>
<b>Total utility plant in service directly assignable</b>	<b>159,257</b>	<b>0</b>	<b>113,421,875</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>159,257</b>	<b>0</b>	<b>113,421,875</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)	12,756,956	5,361	27
Fire Mains (344)	0		28
Services (345)	3,631,022	30,081	29
Meters (346)	0		30
Hydrants (348)	421,601		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>16,809,579</b>	<b>35,442</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>16,809,579</b>	<b>35,442</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>16,809,579</b>	<b>35,442</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)	26,893		12,735,424 27
Fire Mains (344)			0 28
Services (345)	8,430		3,652,673 29
Meters (346)			0 30
Hydrants (348)	599		421,002 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>35,922</b>	<b>0</b>	<b>16,809,099</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>35,922</b>	<b>0</b>	<b>16,809,099</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>35,922</b>	<b>0</b>	<b>16,809,099</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			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	256,969	2.20%	9,462	3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	788,470	1.80%	35,923	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>1,045,439</b>		<b>45,385</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	1,397,236	3.20%	153,284	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	818,045	4.40%	74,824	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	73,250	4.40%	1,540	15
<b>Total Pumping Plant</b>	<b>2,288,531</b>		<b>229,648</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	2,708,595	2.50%	492,733	16
Water Treatment Equipment (332)	3,218,972	3.00%	610,757	17
<b>Total Water Treatment Plant</b>	<b>5,927,567</b>		<b>1,103,490</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	991,667	1.90%	103,504	19
Transmission and Distribution Mains (343)	3,561,352	1.30%	495,643	20
Fire Mains (344)	0			21
Services (345)	740,710	2.90%	88,379	22
Meters (346)	2,456,017	4.00%	447,373	23
Hydrants (348)	368,594	2.20%	63,997	24

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
311					0	1
312					0	2
313					266,431	3
314					0	4
315					0	5
316					824,393	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,090,824</b>	
321					1,550,520	8
322					0	9
323					0	10
324					0	11
325					892,869	12
326					0	13
327					0	14
328					74,790	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,518,179</b>	
331					3,201,328	16
332	16,449				3,813,280	17
	<b>16,449</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,014,608</b>	
341					0	18
342					1,095,171	19
343	57,148	6,510			3,993,337	20
344					0	21
345	4,539	5,695			818,855	22
346	66,738				2,836,652	23
348	14,383	3,202			415,006	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			25
<b>Total Transmission and Distribution Plant</b>	<b>8,118,340</b>		<b>1,198,896</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	677,305	2.90%	105,263	26
Office Furniture and Equipment (391)	28,051	5.80%	4,813	27
Computer Equipment (391.1)	13,552	26.70%		28
Transportation Equipment (392)	5,950	5.70%	296	29
Stores Equipment (393)	14,071	5.80%	2,952	30
Tools, Shop and Garage Equipment (394)	89,369	5.80%	8,278	31
Laboratory Equipment (395)	43,927	5.80%	10,042	32
Power Operated Equipment (396)	261,255	10.00%	5,334	33
Communication Equipment (397)	246,747	15.00%	47,850	34
SCADA Equipment (397.1)	1,239,618	10.00%	95,683	35
Miscellaneous Equipment (398)	264,282	5.80%	50,852	36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>2,884,127</b>		<b>331,363</b>	
<b>Total accum. prov. directly assignable</b>	<b>20,264,004</b>		<b>2,908,782</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>20,264,004</b>		<b>2,908,782</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	142,808	15,407	0	0	0 25 9,159,021
390					782,568 26
391					32,864 27
391.1					13,552 28
392					6,246 29
393					17,023 30
394					97,647 31
395					53,969 32
396					266,589 33
397					294,597 34
397.1					1,335,301 35
398					315,134 36
399	0	0	0	0	0 37 3,215,490
	159,257	15,407	0	0	22,998,122
					0 38
	159,257	15,407	0	0	22,998,122

## 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			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0			8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	0			12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	1,463,260	1.30%	165,700	20
Fire Mains (344)	0			21
Services (345)	1,281,609	2.90%	105,503	22
Meters (346)	0			23
Hydrants (348)	32,054	2.20%	9,278	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
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343	26,893	3,064			1,599,003 20
344					0 21
345	8,430	10,576			1,368,106 22
346					0 23
348	599	133			40,600 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		25
<b>Total Transmission and Distribution Plant</b>	<b>2,776,923</b>		<b>280,481</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>2,776,923</b>		<b>280,481</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>2,776,923</b>		<b>280,481</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
	35,922	13,773	0	0	3,007,709
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
	35,922	13,773	0	0	3,007,709
					0 38
	35,922	13,773	0	0	3,007,709

## 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		287,249		<b>287,249</b>	1
February		238,013		<b>238,013</b>	2
March		247,276		<b>247,276</b>	3
April		241,999		<b>241,999</b>	4
May		284,974		<b>284,974</b>	5
June		307,708		<b>307,708</b>	6
July		330,744		<b>330,744</b>	7
August		321,679		<b>321,679</b>	8
September		268,529		<b>268,529</b>	9
October		255,560		<b>255,560</b>	10
November		238,716		<b>238,716</b>	11
December		246,679		<b>246,679</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>3,269,126</b>	<b>0</b>	<b>3,269,126</b>	
Less: Water sold				2,897,186	13
Volume pumped but not sold				<b>371,940</b>	14
Volume sold as a percent of volume pumped				<b>89%</b>	15
Volume used for water production, water quality and system maintenance				60,456	16
Volume related to equipment/system malfunction				71,835	17
Non-utility volume NOT included in water sales				164	18
Total volume not sold but accounted for				<b>132,455</b>	19
Volume pumped but unaccounted for				<b>239,485</b>	20
Percent of water lost				<b>7%</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.)				13,941	24
Date of maximum: 8/1/2007					25
Cause of maximum:					26
Summer weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				6,739	27
Date of minimum: 12/25/2007					28
Total KWH used for pumping for the year				9,499,145	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

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### 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>
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NONE

## 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)	
LAKE WINNEBAGO	1	1,200	10	48	1

### 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	LAKE WINNEBAGO #2	LAKE WINNEBAGO #3	LAKE WINNEBAGO #4	1
Location	ONEIDA STREET	ONEIDA STREET	ONEIDA STREET	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	ALLIS CHALMERS	5
Year Installed	2001	2001	2001	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	4,700	7,080	7,080	8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	MARATHON	9 10
Year Installed	2001	2001	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	150	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LAKE WINNEBAGO #5	LAKE WINNEBAGO #6	PLANT #5	14
Location	ONEIDA STREET	ONEIDA STREET	1015 W. LINDBERGH	15
Purpose	P	P	B	16
Destination	T	T	D	17
Pump Manufacturer	ALLIS-CHALMERS	ALLIS-CHALMERS	GOULDS	18
Year Installed	2001	2001	1986	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	6,000	6,000	1,200	21
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	SEIMENS	22 23
Year Installed	2001	2001	1986	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	150	30	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	PLANT#6	PUMP # 1	PUMP # 2	1
Location	1015 W. LINDBERGH	WERNER ROAD	WERNER ROAD	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	GOULDS	5
Year Installed	1995	2003	2003	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,700	1,400	1,400	8
Pump Motor or Standby Engine Mfr	SEIMENS	US ELECTRIC	US ELECTRIC	9 10
Year Installed	1988	2003	2003	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	50	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #1	PUMP #2	PUMP #3	14
Location	MANITOWOC ROAD	MANITOWOC ROAD	MANITOWOC ROAD	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	FLOWAY	FLOWAY	FLOWAY	18
Year Installed	2001	2001	2001	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	4,200	4,200	4,200	21
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTOR	U.S. MOTOR	22 23
Year Installed	2001	2001	2001	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	350	350	350	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	PUMP #4	PUMP #5	PUMP #6	1
Location	MANITOWOC ROAD	MANITOWOC ROAD	MANITOWOC ROAD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FLOWAY	FLOWAY	FLOWAY	5
Year Installed	2001	2001	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	4,200	4,200	4,200	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. MOTOR	10
Year Installed	2001	2001	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	350	350	350	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
Year Installed				23
Type				24
Horsepower				25
				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	LINDBERGH	MATTHIAS	ONEIDA	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1964	1988	1951	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	132	132	132	6
Total capacity in gallons (actual)	2,000,000	1,000,000	500,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	OTHER			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	24.0000			12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	RIDGEWAY	WERNER #1	WERNER #2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1986	2001	2003	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	168	132	218	6
Total capacity in gallons (actual)	300,000	3,000,000	500,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

### WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	1.000	208	0	208	0	0	0	1
M	D	1.500	1,231	0	287	0	944	944	2
M	D	4.000	43,374	0	3,103	0	40,271	40,271	3
P	D	4.000	639	0	0	0	639	639	4
M	D	6.000	304,084	0	11,820	0	292,264	292,264	5
P	D	6.000	2,214	0	0	0	2,214	2,214	6
M	D	8.000	479,511	0	3,335	0	476,176	476,176	7
P	D	8.000	478,041	18,286	34	0	496,293	496,293	8
M	D	10.000	3,325	0	0	0	3,325	3,325	9
M	D	12.000	178,404	0	953	0	177,451	177,451	10
P	D	12.000	229,235	1,964	0	0	231,199	231,199	11
M	T	16.000	94,611	0	0	0	94,611	94,611	12
P	T	16.000	0	5,051			5,051	5,051	13
M	T	18.000	882	0	0	0	882	882	14
M	T	20.000	27,190	0	0	0	27,190	27,190	15
M	T	24.000	14,920	0	0	0	14,920	14,920	16
M	T	30.000	2,248	0	0	0	2,248	2,248	17
M	T	36.000	6,891	0	0	0	6,891	6,891	18
<b>Total Within Municipality</b>			<b>1,867,008</b>	<b>25,301</b>	<b>19,740</b>	<b>0</b>	<b>1,872,569</b>		
P	D	8.000	184	0	0	0	184	184	19
M	D	12.000	10,069	0	0	0	10,069	10,069	20
P	D	12.000	1,422	0	0	0	1,422	1,422	21
M	T	36.000	5,693	0	0	0	5,693	5,693	22
P	S	36.000	162	0	0	0	162	162	23
M	T	42.000	7,980	0	0	0	7,980	7,980	24
P	S	42.000	18,158	0	0	0	18,158	18,158	25
<b>Total Outside of Municipality</b>			<b>43,668</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>43,668</b>		
<b>Total Utility</b>			<b>1,910,676</b>	<b>25,301</b>	<b>19,740</b>	<b>0</b>	<b>1,916,237</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)	
L	0.625	525	0	70	0	455	236	1
M	0.750	13,167	0	309	0	12,858	410	2
M	1.000	13,352	413	22	0	13,743	948	3
M	1.500	805	7	8	0	804	263	4
M	2.000	445	7	4	0	448	109	5
M	3.000	1	0	0	0	1	0	6
M	4.000	134	0	0	0	134	33	7
P	6.000	31	8	0	0	39	1	8
M	6.000	169	0	1	0	168	24	9
P	8.000	27	5	0	0	32	1	10
M	8.000	168	0	4	0	164	32	11
P	12.000	2	0	0	0	2	0	12
M	12.000	28	0	0	0	28	3	13
<b>Total Utility</b>		<b>28,854</b>	<b>440</b>	<b>418</b>	<b>0</b>	<b>28,876</b>	<b>2,060</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	13,226	0	168	0	13,058	1,949	1
0.750	12,386	432	2	0	12,816	739	2
1.000	1,353	0	24	0	1,329	169	3
1.500	224	0	2	0	222	54	4
2.000	153	2	4	0	151	20	5
3.000	89	4	3	0	90	10	6
4.000	56	0	1	0	55	6	7
6.000	11	0	0	0	11	2	8
8.000	4	0	0	0	4	3	9
12.000	2	0	1	0	1	0	10
<b>Total:</b>	<b>27,504</b>	<b>438</b>	<b>205</b>	<b>0</b>	<b>27,737</b>	<b>2,952</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	12,567	300	4	0	0	187	13,058	1
0.750	11,752	772	24	15	0	253	12,816	2
1.000	217	458	20	23	0	611	1,329	3
1.500	0	165	15	16	0	26	222	4
2.000	0	48	7	25	0	71	151	5
3.000	0	20	7	7	0	56	90	6
4.000	0	3	5	2	0	45	55	7
6.000	0	0	1	0	1	9	11	8
8.000	0	0	0	0	2	2	4	9
12.000	0	0	0	0	1	0	1	10
<b>Total:</b>	<b>24,536</b>	<b>1,766</b>	<b>83</b>	<b>88</b>	<b>4</b>	<b>1,260</b>	<b>27,737</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	2				2	1
Within Municipality	3,107	54	30		3,131	2
<b>Total Fire Hydrants</b>	<b>3,109</b>	<b>54</b>	<b>30</b>	<b>0</b>	<b>3,133</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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:	3,133
Number of distribution system valves end of year:	6,118
Number of distribution valves operated during year:	2,689

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## WATER OPERATING SECTION FOOTNOTES

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### 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.**

**Amount represents return on meters paid by the sewer utility.**

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## WATER OPERATING SECTION FOOTNOTES

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### 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 624 - Increase is due to changes in home accounts for employees labor, sick and vacation costs. Shop supplies and materials have also increased from the prior year. In addition, expenses previously reported in account 633 are now recorded in account 624.

Account 626 - In 2007, the municipality created a facilities maintenance internal service fund to handle all the maintenance costs, lawn mowing, etc. There costs are now recorded in the internal service fund and billed/allocated to the individual funds throughout the year.

Account 633 - See explanation from account 624.

Account 640 - In 2006 this expense included costs related to retirement benefits paid to retired employees.

Account 642 - Increased costs due to the purchase of additional membrane cartridges and increased utility costs.

Account 643 - The 2006 expense included rental fees for the polymer feed system and general cleaning costs. Beginning in 2007, general cleaning costs are part of the facilities maintenance charge (internal service fund, see account 626). There was also a pump repair in 2006.

Account 651 - In 2007 a facilities maintenance department was started within the municipality. This account is used to record the expense of the work performed by this department. Work is related to the buildings and grounds.

Account 652 - The water filtration plant maintenance plant was at full staffing levels in 2007. During 2006 there was a vacancy for a portion of the year.

Account 672 - In 2006 the Matthias Street tower was sandblasted, painted and necessary structural repairs were completed.

Account 673 - There were more main breaks in 2007. The paving expense related to main breaks was historically capitalized. Starting in 2007, the paving costs are now recorded as expense. Activity also includes the write off of obsolete inventory. In addition, accrued sick leave expense increased due to additional employees meeting the 20 year requirement.

Account 677 - Less hydrant maintenance was completed in 2007.

Account 903 - In 2007, all administration labor positions were filled. During 2006, some positions were vacant.

Account 921 - The 2006 expense included janitorial service and supply costs. Beginning in 2007, these costs are part of the facilities maintenance charge. The 2006 expense also included costs for a city wide telephone project.

Account 923 - The 2006 expense includes water rate study and consultant fees.

Account 928 - The 2006 expense includes fees paid to the PSCW for the water rate study.

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## WATER OPERATING SECTION FOOTNOTES

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

Additions include: fluoride analyzer, PLC upgrade, sludge line upgrade, lime silo vibrator, softener upgrade and softener gates.

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### 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.

\$5,361 of main additions were financed by outside sources. The remaining additions were financed by the utility.

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### Water Services (Page W-22)

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

\$20,761 of service additions were financed by outside sources. The remaining additions were financed by the utility.

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### Meters (Page W-23)

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

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