



3013 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF WEST BEND WATER UTILITY

Principal Office: 1115 S. MAIN STREET
WEST BEND, WI 53095

For the Year Ended: DECEMBER 31, 2007

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF WEST BEND WATER UTILITY

Utility Address: 1115 S. MAIN STREET
WEST BEND, WI 53095

When was utility organized? 12/1/1908

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR TERRANCE H. KIEKHAEFER

Title: PUBLIC WORKS DIRECTOR

Office Address:

1115 SOUTH MAIN STREET
WEST BEND, WI 53095

Telephone: (262) 335 - 5040

Fax Number: (262) 335 - 5032

E-mail Address: wbu@ci.west-bend.wi.us

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

Name: SARAH SCHLEEDE

Title: MANAGER

Office Address: VIRCHOW KRAUSE & CO.

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 240 - 2310

Fax Number: (608) 240 - 8532

E-mail Address: sschleede@virchowkrause.com

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

Name: MR. DOUG BADE

Title: COUNCIL PRESIDENT

Office Address:

1115 SOUTH MAIN ST
WEST BEND, WI 53095

Telephone: (608) 335 - 5100

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: VIRCHOW KRAUSE & CO.

Title:

Office Address:

TEN TERRACE CT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 240 - 6622

Fax Number: (608) 240 - 8532

E-mail Address:

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

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

Names and titles of utility management including manager or superintendent:

Name: MR TERRANCE H KIEKHAEFER

Title: PUBLIC WORKS DIRECTOR

Office Address:

1115 SOUTH MAIN STREET
WEST BEND, WI 53095

Telephone: (262) 335 - 5040

Fax Number: (262) 335 - 5032

E-mail Address: wbwu@ci.west-bend.wi.us

Name of utility commission/committee: N/A - City Council is governing body

Names of members of utility commission/committee:

MS KRISTINE DEISS, MAYOR

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: [REDACTED]

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	4,275,163	4,176,264	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,463,897	2,197,776	2
Depreciation Expense (403)	520,187	621,436	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	555,048	511,201	5
Total Operating Expenses	3,539,132	3,330,413	
Net Operating Income	736,031	845,851	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	736,031	845,851	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	360	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	106,794	103,974	10
Miscellaneous Nonoperating Income (421)	815,936	264,629	11
Total Other Income	923,090	368,603	
Total Income	1,659,121	1,214,454	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(74,946)	(74,946)	12
Other Income Deductions (426)	223,203	211,608	13
Total Miscellaneous Income Deductions	148,257	136,662	
Income Before Interest Charges	1,510,864	1,077,792	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	151,997	140,184	14
Amortization of Debt Discount and Expense (428)	17,718	18,277	15
Amortization of Premium on Debt--Cr. (429)	410	0	16
Interest on Debt to Municipality (430)	48,364	68,307	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	217,669	226,768	
Net Income	1,293,195	851,024	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	18,191,409	17,393,773	20
Balance Transferred from Income (433)	1,293,195	851,024	21
Miscellaneous Credits to Surplus (434)	535,825	0	22
Miscellaneous Debits to Surplus--Debit (435)	530,988	53,388	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	19,489,441	18,191,409	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	4,275,163		4,275,163	1
Total (Acct. 400):	4,275,163	0	4,275,163	
Operation and Maintenance Expense (401-402):				
Derived	2,463,897		2,463,897	2
Total (Acct. 401-402):	2,463,897	0	2,463,897	
Depreciation Expense (403):				
Derived	520,187		520,187	3
Total (Acct. 403):	520,187	0	520,187	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	555,048		555,048	5
Total (Acct. 408):	555,048	0	555,048	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	736,031	0	736,031	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	360		360	8
Total (Acct. 415-416):	360	0	360	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INVESTMENT INCOME	106,794	0	106,794 11
Total (Acct. 419):	106,794	0	106,794
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		767,736	767,736 12
GAIN ON SALE OF ASSET	48,200	0	48,200 13
Total (Acct. 421):	48,200	767,736	815,936
TOTAL OTHER INCOME:	155,354	767,736	923,090
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(74,946)		(74,946) 14
NONE	0	0	0 15
Total (Acct. 425):	(74,946)	0	(74,946)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		223,203	223,203 16
NONE	0	0	0 17
Total (Acct. 426):	0	223,203	223,203
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(74,946)	223,203	148,257
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	151,997		151,997 18
Total (Acct. 427):	151,997	0	151,997
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT ISSUANCE COSTS	17,718		17,718 19
Total (Acct. 428):	17,718	0	17,718
Amortization of Premium on Debt--Cr. (429):			
AMORTIZATION OF DEBT PREMIUM	410		410 20
Total (Acct. 429):	410	0	410
Interest on Debt to Municipality (430):			
Derived	48,364		48,364 21
Total (Acct. 430):	48,364	0	48,364

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	217,669	0	217,669
NET INCOME:	748,662	544,533	1,293,195
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	9,040,851	9,150,558	18,191,409 24
Total (Acct. 216):	9,040,851	9,150,558	18,191,409
Balance Transferred from Income (433):			
Derived	748,662	544,533	1,293,195 25
Total (Acct. 433):	748,662	544,533	1,293,195
Miscellaneous Credits to Surplus (434):			
TO CORRECT 2005 REGULATORY LIABILITY ENTRY	0	530,988	530,988 26
PY ADJUSTMENTS MADE AFTER THE PSC REPORT WAS	4,837	0	4,837 27
Total (Acct. 434):	4,837	530,988	535,825
Miscellaneous Debits to Surplus--Debit (435):			
TO CORRECT 2005 REGULATORY LIABILITY ENTRY	530,988	0	530,988 28
Total (Acct. 435)--Debit:	530,988	0	530,988
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	9,263,362	10,226,079	19,489,441

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	360				360	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	360	0	0	0	360	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	4,275,163	0	0	0	4,275,163	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	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	86	0	0	0	86	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	4,275,077	0	0	0	4,275,077	

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	947,681		947,681	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	185,068		185,068	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	1,132,749	0	1,132,749	

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	18	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	34,585,265	33,221,415	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	8,597,652	8,245,200	2
Net Utility Plant	25,987,613	24,976,215	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	25,987,613	24,976,215	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	1,425,000	1,500,000	7
Other Investments (124)	364,041	375,370	8
Special Funds (125-128)	1,852,233	1,761,437	9
Total Other Property and Investments	3,641,274	3,636,807	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	7,909	22,488	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)	356,510	394,251	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	833,612	773,338	15
Other Accounts Receivable (143)	24,609	867	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	89,942	135,576	18
Materials and Supplies (151-163)	47,644	47,138	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,360,226	1,373,658	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	96,988	110,231	24
Other Deferred Debits (182-186)	339,382	402,679	25
Total Deferred Debits	436,370	512,910	
Total Assets and Other Debits	31,425,483	30,499,590	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	3,479,893	3,479,893	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	19,489,441	18,191,409	28
Total Proprietary Capital	22,969,334	21,671,302	
LONG-TERM DEBT			
Bonds (221-222)	4,805,000	5,345,000	29
Advances from Municipality (223)	1,380,767	1,212,117	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	6,185,767	6,557,117	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	169,687	84,663	33
Payables to Municipality (233)	0	53,992	34
Customer Deposits (235)	0	14,773	35
Taxes Accrued (236)	491,112	466,232	36
Interest Accrued (237)	66,760	73,059	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	170,023	159,896	41
Total Current and Accrued Liabilities	897,582	852,615	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	4,782	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	1,368,018	1,418,556	44
Total Deferred Credits	1,372,800	1,418,556	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	31,425,483	30,499,590	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	33,221,415	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	21,561,714	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	12,734,673	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)	163,124				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	125,754				9
Total Utility Plant	34,585,265	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	6,089,059	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,508,593	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
Total Accumulated Provision	8,597,652	0	0	0	
Net Utility Plant	25,987,613	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	5,968,506				5,968,506	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	520,187				520,187	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	64,182				64,182	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	85,003				85,003	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	669,372	0	0	0	669,372	16
Debits during year						17
Book cost of plant retired	501,802				501,802	18
Cost of removal	38,086				38,086	19
Other debits (specify):						20
Adjustment	235				235	
COR from 2005 put to wrong AD	8,696				8,696	
					0	23
					0	24
Total debits	548,819	0	0	0	548,819	25
Balance end of year (111.1)	6,089,059	0	0	0	6,089,059	26

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,276,694				2,276,694	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	223,203				223,203	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
ADJ of COR put to CIAC in Error	8,696				8,696	12
					0	13
					0	14
					0	15
Total credits	231,899	0	0	0	231,899	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	2,508,593	0	0	0	2,508,593	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
Other (specify):					
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	47,644	47,138	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
Total Materials and Supplies	47,644	47,138	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1998 DEBT ISSUE	1,060	428	154	1
1999 DEBT ISSUE	990	428	6,406	2
2000 DEBT ISSUE	1,930	428	2,097	3
2001 DEBT ISSUE	5,588	428	22,351	4
2004 DEBT ISSUE	900	428	5,398	5
2005 DEBT ISSUE	4,060	428	23,625	6
2006 DEBT ISSUE	2,640	428	33,033	7
2007 DEBT ISSUE	550	428	3,924	8
Total			96,988	
Unamortized premium on debt (251)				
2007 DEBT ISSUE	410	429	4,782	9
Total			4,782	

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	3,479,893	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>3,479,893</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)	
1998 REVENUE BONDS	03/01/1998	03/01/2008	4.40%	190,000	1
1999 REVENUE BONDS	03/01/1999	03/01/2019	4.54%	1,915,000	2
2000 REVENUE BONDS	04/01/2000	03/01/2010	4.83%	300,000	3
2001 REVENUE BONDS	04/01/2001	03/01/2012	4.30%	430,000	4
2005 REVENUE BONDS	04/01/2005	03/01/2014	3.75%	935,000	5
2006 REVENUE BONDS	04/01/2006	03/01/2021	4.37%	1,035,000	6
Total Bonds (Account 221):				4,805,000	
Total Reacquired Bonds (Account 222)				0	7

Net amount of bonds outstanding December 31: 4,805,000

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)	
Advances (223)					
2002 G.O. NOTES	12/31/2002	04/01/2007	3.38%	0	1
2003 G.O. REFUNDING	04/01/2003	04/01/2012	3.00%	85,447	2
2004 G.O. NOTES	03/01/2004	03/01/2014	3.25%	260,000	3
2007 G.O. NOTES	04/06/2007	04/01/2017	3.63%	510,000	4
2001 G.O. REFUNDING	12/31/2001	02/01/2010	4.05%	525,320	5
Total for Account 223				<u>1,380,767</u>	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	466,232	1
Accruals:		
Charged water department expense	558,548	2
Charged electric department expense		3
Charged sewer department expense	11,785	4
Other (explain):		
NONE		5
Total Accruals and other credits	570,333	
Taxes paid during year:		
County, state and local taxes	466,232	6
Social Security taxes	74,452	7
PSC Remainder Assessment	4,769	8
Other (explain):		
NONE		9
Total payments and other debits	545,453	
Balance end of year	491,112	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1998 Revenue Bonds	5,643	10,105	12,835	2,913	1
2006 REVENUE BONDS	14,924	43,441	43,974	14,391	2
2001 REVENUE BONDS	7,429	19,958	20,890	6,497	3
1999 REVENUE BONDS	8,049	23,082	23,508	7,623	4
2000 REVENUE BONDS	6,685	16,097	17,680	5,102	5
2005 REVENUE BONDS	13,677	39,314	40,001	12,990	6
Subtotal	56,407	151,997	158,888	49,516	
Advances from Municipality (223)					
NONE	0			0	7
2001 G.O. REFUNDING	11,527	21,734	24,430	8,831	8
2007 G.O. NOTES		13,849	8,942	4,907	9
2003 G.O. NOTES	906	3,289	3,398	797	10
2002 GO NOTES	1,218	1,218	2,436	0	11
2004 GO NOTES	3,001	8,274	8,566	2,709	12
Subtotal	16,652	48,364	47,772	17,244	
Other Long-Term Debt (224)					
NONE	0			0	13
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	14
Subtotal	0	0	0	0	
Total	73,059	200,361	206,660	66,760	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO TIF	1,425,000	1
Total (Acct. 123):	1,425,000	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	364,041	2
Total (Acct. 124):	364,041	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	267,500	4
Total (Acct. 126):	267,500	
Other Special Funds (128):		
BOND REDEMPTION ACCOUNT	506,817	5
CONSTRUCTION ACCOUNT	659,945	6
BOND RESERVE ACCOUNT	417,971	7
Total (Acct. 128):	1,584,733	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	833,612	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	833,612	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		

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)	
Other Accounts Receivable (143):		
MISCELLANEOUS BILLINGS	24,609	17
Total (Acct. 143):	24,609	
Receivables from Municipality (145):		
FROM TIF FOR CAPITAL ADDITIONS	24,626	18
RECEIVABLE FROM SEWER	33,740	19
RECEIVABLE FROM CITY FOR VARIOUS OPERATING EXPENSES	31,576	20
Total (Acct. 145):	89,942	
Prepayments (165):		
NONE		21
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		22
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
PRELIMINARY SURVEY AND INVESTIGATION	339,382	23
Total (Acct. 183):	339,382	
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		26
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		27
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	1,199,145	28
ACCRUED COMPENSATED ABSENCES	168,873	29
Total (Acct. 253):	1,368,018	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	21,412,715	0	0	0	21,412,715	1
Materials and Supplies	47,391	0	0	0	47,391	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	6,028,782	0	0	0	6,028,782	4
Customer Advances for Construction					0	5
Regulatory Liability	1,236,618	0	0	0	1,236,618	6
NONE					0	7
Average Net Rate Base	14,194,706	0	0	0	14,194,706	
Net Operating Income	736,031	0	0	0	736,031	8
Net Operating Income as a percent of						
Average Net Rate Base	5.19%	N/A	N/A	N/A	5.19%	

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	1,274,091	0	0	0	1,274,091	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	74,946	0	0	0	74,946	3
Other (specify):						
NONE					0	4
Balance End of Year	1,199,145	0	0	0	1,199,145	

FINANCIAL SECTION FOOTNOTES

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

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

183 - Preliminary Survey and Investigation - for well exploration costs being amortized and engineering expense for future projects.

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.

145 - Receivables from sewer, TIF and genral fund for various operating and capital projects.

233 - Done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	4,058,947	4,003,974	1
Total Sales of Water	4,058,947	4,003,974	
Other Operating Revenues			
Forfeited Discounts (470)	55,414	50,963	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	121,222	81,013	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	39,580	40,314	6
Total Other Operating Revenues	216,216	172,290	
Total Operating Revenues	4,275,163	4,176,264	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	166,851	147,877	7
Pumping Expenses (620-633)	411,020	355,594	8
Water Treatment Expenses (640-652)	172,278	158,477	9
Transmission and Distribution Expenses (660-678)	850,826	699,904	10
Customer Accounts Expenses (901-905)	87,856	86,263	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	775,066	749,661	13
Total Operation and Maintenance Expenses	2,463,897	2,197,776	
Other Operating Expenses			
Depreciation Expense (403)	520,187	621,436	14
Amortization Expense (404-407)		0	15
Taxes (408)	555,048	511,201	16
Total Other Operating Expenses	1,075,235	1,132,637	
Total Operating Expenses	3,539,132	3,330,413	
NET OPERATING INCOME	736,031	845,851	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	10,259	605,702	2,048,468	4
Commercial	840	256,603	696,657	5
Industrial	77	111,910	193,933	6
Total Metered Sales to General Customers (461)	11,176	974,215	2,939,058	
Private Fire Protection Service (462)	314		160,762	7
Public Fire Protection Service (463)	11,113		845,854	8
Other Sales to Public Authorities (464)	67	45,665	113,273	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	22,670	1,019,880	4,058,947	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	845,854	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	845,854	
Forfeited Discounts (470):		
Customer late payment charges	54,634	5
Other (specify): MISCELLANEOUS SERVICE REVENUES	780	6
Total Forfeited Discounts (470)	55,414	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
RENTAL OF WATER TOWERS TO CELLULAR COMPANIES	121,222	8
Total Rents from Water Property (472)	121,222	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	39,580	10
Other (specify): NONE		11
Total Other Water Revenues (474)	39,580	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	244	406	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	166,607	147,471	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	166,851	147,877	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	4,353	2,922	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	180,340	148,620	17
Pumping Labor and Expenses (624)	18,906	20,344	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	32,994	29,271	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)	2,278	1,765	22
Maintenance of Structures and Improvements (631)	72,921	61,733	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	99,228	90,939	25
Total Pumping Expenses	411,020	355,594	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	895	893	26
Chemicals (641)	102,531	85,392	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	25,895	24,498	28
Miscellaneous Expenses (643)	541	266	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)	759	709	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)	41,657	46,719	33
Total Water Treatment Expenses	172,278	158,477	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	34
Storage Facilities Expenses (661)	8,843	6,779	35
Transmission and Distribution Lines Expenses (662)		0	36
Meter Expenses (663)	23,121	16,408	37
Customer Installations Expenses (664)	1,640	1,536	38
Miscellaneous Expenses (665)		0	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	12,768	11,701	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	34,547	27,069	43
Maintenance of Transmission and Distribution Mains (673)	436,254	354,222	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	217,984	175,805	46
Maintenance of Meters (676)	47,532	64,753	47
Maintenance of Hydrants (677)	68,137	41,631	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	850,826	699,904	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	2,659	1,224	50
Meter Reading Labor (902)	16,688	15,581	51
Customer Records and Collection Expenses (903)	68,423	69,458	52
Uncollectible Accounts (904)	86	0	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	87,856	86,263	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	262,984	292,227	56
Office Supplies and Expenses (921)	40,054	47,427	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	29,933	18,597	59
Property Insurance (924)		0	60
Injuries and Damages (925)	67,390	72,848	61
Employee Pensions and Benefits (926)	249,968	228,174	62
Regulatory Commission Expenses (928)	10,033	7,084	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	36,172	36,636	65
Rents (931)		335	66
Maintenance of General Plant (932)	78,532	46,333	67
Total Administrative and General Expenses	775,066	749,661	
Total Operation and Maintenance Expenses	2,463,897	2,197,776	

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		491,112	490,140	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		11,785	11,509	2
Net property tax equivalent		479,327	478,631	
Social Security		74,452	41,734	3
PSC Remainder Assessment		4,769	3,236	4
Other (specify): CAPITALIZED TAXES		(3,500)	(12,400)	5
Total tax expense		555,048	511,201	

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			Washington				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.183168				2
County tax rate	mills		3.034147				3
Local tax rate	mills		8.448093				4
School tax rate	mills		7.147760				5
Voc. school tax rate	mills		1.446440				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		20.259608				9
Less: state credit	mills		1.092665				10
Net tax rate	mills		19.166943				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		8.448093				12
Combined School Tax Rate	mills		8.594200				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		17.042293				15
Total Tax Rate	mills		20.259608				16
Ratio of Local and School Tax to Total	dec.		0.841196				17
Total tax net of state credit	mills		19.166943				18
Net Local and School Tax Rate	mills		16.123148				19
Utility Plant, Jan. 1	\$	33,221,415	33,221,415				20
Materials & Supplies	\$	47,138	47,138				21
Subtotal	\$	33,268,553	33,268,553				22
Less: Plant Outside Limits	\$	392,475	392,475				23
Taxable Assets	\$	32,876,078	32,876,078				24
Assessment Ratio	dec.		0.926512				25
Assessed Value	\$	30,460,081	30,460,081				26
Net Local & School Rate	mills		16.123148				27
Tax Equiv. Computed for Current Year	\$	491,112	491,112				28
Tax Equivalent per 1994 PSC Report	\$	346,040					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	491,112					31

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	104,417	36,449	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)	378,830	109,350	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	483,247	145,799	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	1,059,101	27,263	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	968,414	70,502	17
Diesel Pumping Equipment (326)	503,967		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	2,531,482	97,765	
WATER TREATMENT PLANT			
Land and Land Rights (330)	76,102		21
Structures and Improvements (331)	805,019		22
Water Treatment Equipment (332)	477,722	2,737	23
Total Water Treatment Plant	1,358,843	2,737	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			140,866	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)			488,180	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	629,046	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)		113,788	1,200,152	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	294		1,038,622	17
Diesel Pumping Equipment (326)			503,967	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	294	113,788	2,742,741	
WATER TREATMENT PLANT				
Land and Land Rights (330)			76,102	21
Structures and Improvements (331)		(449,532)	355,487	22
Water Treatment Equipment (332)	550	0	479,909	23
Total Water Treatment Plant	550	(449,532)	911,498	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	52,719		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	2,276,197	1,100	26
Transmission and Distribution Mains (343)	8,145,627	580,541	27
Fire Mains (344)	0		28
Services (345)	642,458	11,724	29
Meters (346)	1,441,230	131,469	30
Hydrants (348)	1,351,817	192,541	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	13,910,048	917,375	
GENERAL PLANT			
Land and Land Rights (389)	20,950		33
Structures and Improvements (390)	733,019	0	34
Office Furniture and Equipment (391)	34,943	4,688	35
Computer Equipment (391.1)	353,543	20,292	36
Transportation Equipment (392)	677,094		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	176,300	7,226	39
Laboratory Equipment (395)	5,166		40
Power Operated Equipment (396)	184,609		41
Communication Equipment (397)	91,794	40,881	42
SCADA Equipment (397.1)	520,095		43
Miscellaneous Equipment (398)	182,584		44
Other Tangible Property (399)	0		45
Total General Plant	2,980,097	73,087	
Total utility plant in service directly assignable	21,263,717	1,236,763	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	21,263,717	1,236,763	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			52,719 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			2,277,297 26
Transmission and Distribution Mains (343)	99,768	(331,127)	8,295,273 27
Fire Mains (344)			0 28
Services (345)		235	654,417 29
Meters (346)	90,535		1,482,164 30
Hydrants (348)	188,828		1,355,530 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	379,131	(330,892)	14,117,400
GENERAL PLANT			
Land and Land Rights (389)			20,950 33
Structures and Improvements (390)	2,169	229,672	960,522 34
Office Furniture and Equipment (391)			39,631 35
Computer Equipment (391.1)	2,929		370,906 36
Transportation Equipment (392)			677,094 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)	5,779		177,747 39
Laboratory Equipment (395)			5,166 40
Power Operated Equipment (396)	98,550		86,059 41
Communication Equipment (397)			132,675 42
SCADA Equipment (397.1)			520,095 43
Miscellaneous Equipment (398)	12,400		170,184 44
Other Tangible Property (399)			0 45
Total General Plant	121,827	229,672	3,161,029
Total utility plant in service directly assignable	501,802	(436,964)	21,561,714
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	501,802	(436,964)	21,561,714

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	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)	18,000		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	18,000	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	414,650		22
Water Treatment Equipment (332)	345,350		23
Total Water Treatment Plant	760,000	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)		95,170	95,170 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			18,000 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	95,170	113,170
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			414,650 22
Water Treatment Equipment (332)			345,350 23
Total Water Treatment Plant	0	0	760,000

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	32,658		26
Transmission and Distribution Mains (343)	7,404,892	518,108	27
Fire Mains (344)	0		28
Services (345)	2,440,704	153,387	29
Meters (346)	0		30
Hydrants (348)	901,577	79,050	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	10,779,831	750,545	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	11,557,831	750,545	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	11,557,831	750,545	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			32,658 26
Transmission and Distribution Mains (343)		331,127	8,254,127 27
Fire Mains (344)			0 28
Services (345)			2,594,091 29
Meters (346)			0 30
Hydrants (348)			980,627 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	331,127	11,861,503
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	426,297	12,734,673
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	426,297	12,734,673

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	317,077	2.90%	12,572	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	317,077		12,572	
PUMPING PLANT				
Structures and Improvements (321)	280,449	3.20%	36,148	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	415,186	4.40%	50,176	12
Diesel Pumping Equipment (326)	210,923	4.40%	22,175	13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	906,558		108,499	
WATER TREATMENT PLANT				
Structures and Improvements (331)	139,847	3.20%	18,568	16
Water Treatment Equipment (332)	83,212	3.30%	15,700	17
Total Water Treatment Plant	223,059		34,268	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	905,960	1.90%	43,258	19
Transmission and Distribution Mains (343)	1,033,843	1.30%	106,866	20
Fire Mains (344)	0			21
Services (345)	148,478	2.90%	18,805	22
Meters (346)	232,702	5.50%	92,150	23
Hydrants (348)	221,664	2.20%	31,818	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					329,649	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	329,649	
321					316,597	8
322					0	9
323					0	10
324					0	11
325	294				465,068	12
326					233,098	13
327					0	14
328					0	15
	294	0	0	0	1,014,763	
331					158,415	16
332	550				98,362	17
	550	0	0	0	256,777	
341					0	18
342					949,218	19
343	99,768	28,203		0	1,012,738	20
344					0	21
345				(235)	167,048	22
346	90,535				234,317	23
348	188,828	9,883		(8,696)	46,075	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	2,542,647		292,897	
GENERAL PLANT				
Structures and Improvements (390)	291,560	2.90%	24,556	26
Office Furniture and Equipment (391)	24,354	5.80%	2,163	27
Computer Equipment (391.1)	353,542	26.70%	20,292	28
Transportation Equipment (392)	677,093	13.30%	0	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	119,314	5.80%	10,267	31
Laboratory Equipment (395)	3,707	5.80%	300	32
Power Operated Equipment (396)	45,987	7.50%	10,150	33
Communication Equipment (397)	82,430	9.20%	10,326	34
SCADA Equipment (397.1)	308,079	9.20%	47,849	35
Miscellaneous Equipment (398)	73,099	5.80%	10,230	36
Other Tangible Property (399)	0			37
Total General Plant	1,979,165		136,133	
Total accum. prov. directly assignable	5,968,506		584,369	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	5,968,506		584,369	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	379,131	38,086	0	(8,931)	2,409,396
390	2,169				313,947 26
391					26,517 27
391.1	2,929				370,905 28
392					677,093 29
393					0 30
394	5,779				123,802 31
395					4,007 32
396	98,550		85,003		42,590 33
397					92,756 34
397.1					355,928 35
398	12,400				70,929 36
399					0 37
	121,827	0	85,003	0	2,078,474
	501,802	38,086	85,003	(8,931)	6,089,059
					0 38
	501,802	38,086	85,003	(8,931)	6,089,059

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	3.20%	1,523	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	9,638	4.40%	900	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	9,638		2,423	
WATER TREATMENT PLANT				
Structures and Improvements (331)	129,467	3.20%	13,269	16
Water Treatment Equipment (332)	133,446	3.30%	11,397	17
Total Water Treatment Plant	262,913		24,666	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	13,010	1.90%	621	19
Transmission and Distribution Mains (343)	1,070,963	1.30%	101,784	20
Fire Mains (344)	0			21
Services (345)	758,452	2.90%	73,005	22
Meters (346)	0			23
Hydrants (348)	161,718	2.20%	20,704	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					1,523 8
322					0 9
323					0 10
324					0 11
325					10,538 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	12,061
331					142,736 16
332					144,843 17
	0	0	0	0	287,579
341					0 18
342					13,631 19
343					1,172,747 20
344					0 21
345					831,457 22
346					0 23
348				8,696	191,118 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	2,004,143		196,114
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	2,276,694		223,203
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	2,276,694		223,203

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	0	0	8,696	0 25 2,208,953
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	8,696	2,508,593
					0 38
	0	0	0	8,696	2,508,593

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			83,027	83,027	1
February			78,298	78,298	2
March			82,546	82,546	3
April			85,074	85,074	4
May			90,688	90,688	5
June			108,035	108,035	6
July			109,666	109,666	7
August			95,545	95,545	8
September			86,498	86,498	9
October			91,570	91,570	10
November			80,591	80,591	11
December			81,400	81,400	12
Total annual pumpage	0	0	1,072,938	1,072,938	
Less: Water sold				1,019,880	13
Volume pumped but not sold				53,058	14
Volume sold as a percent of volume pumped				95%	15
Volume used for water production, water quality and system maintenance				8,500	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				9,321	18
Total volume not sold but accounted for				17,821	19
Volume pumped but unaccounted for				35,237	20
Percent of water lost				3%	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.)				4,572	24
Date of maximum: 6/27/2007					25
Cause of maximum:					26
Sprinkling					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,105	27
Date of minimum: 4/8/2007					28
Total KWH used for pumping for the year				1,321,513	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
850 SILVERBROOK DRIVE	10	70	30	1,000,000	Yes	1
700 N. KUESTER LANE	11	80	30	700,000	Yes	2
1214 N 9TH AVENUE	12	109	30	1,000,000	Yes	3
2000 W. DECORAH	13	102	30	1,500,000	Yes	4
925 S. KUESTER LANE	4	275	18	2,300,000	Yes	5
1115 EVERGREEN STREET	5	398	10	375,000	Yes	6
1600 BUCKINGHAM LANE	7	88	30	1,000,000	Yes	7
1404 OAK STREET	8	93	30	1,200,000	Yes	8
1215 VOGT DRIVE	9	95	30	2,200,000	Yes	9

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	10	11	12	1
Location	850 SILVERBROOK	700 N. KUESTER LANE	1214 N 9TH AVENUE	2
Purpose	P	P	P	3
Destination	R	T	T	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	2007	2006	2003	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	380	725	8
Pump Motor or Standby Engine Mfr	PLUEGER	GENERAL ELECTRIC	GENERAL ELECTRIC	9 10
Year Installed	2007	1991	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	15	75	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	13	4	5	14
Location	2000 W. DECORAH	925 KUESTER LANE S	1115 EVERGREEN STREET	15
Purpose	P	P	P	16
Destination	D	T	D	17
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	18
Year Installed	2002	2004	2007	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	850	1,660	330	21
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	U.S. MOTOR	U S MOTOR	22 23
Year Installed	1978	1991	2001	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	100	25	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	7	8	9	1
Location	1600 BUCKINGHAM LANE	1404 OAK STREET	1215 VOGT	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	2002	2007	2005	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	660	1,490	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	9 10
Year Installed	1966	1966	2005	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	60	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER #1	BOOSTER #2	BOOSTER #3	14
Location	1153 N MAIN STREET	1153 N MAIN STREET	1153 NORTH MAIN STREET	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE-WESTERN	LAYNE-WESTERN	LAYNE-WESTERN	18
Year Installed	2005	2004	2005	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	700	400	1,600	21
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	U S MOTOR	22 23
Year Installed	2005	1990	2005	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	40	125	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification	BOOSTER #6	BOOSTER #6-1	1
Location	850 SILVERBROOK DRIVE	850 SILVERBROOK DR	2
Purpose	B	B	3
Destination	D	D	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	2006	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	940	940	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	10
Year Installed	1997	1962	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	40	50	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	1	10TH AVENUE	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1959	1978	1967	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	10	234	6	6
Total capacity in gallons (actual)	197,000	1,000,000	298,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	AIRSTRIPPER	BARTON	HOSPITAL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
				3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	4
Year constructed	1990	1967	1997	5
Year constructed				6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	7
Primary material (earthen, steel, concrete, other)				8
Elevation difference in feet (See Headnote 3.)	10	234	90	9
Elevation difference in feet (See Headnote 3.)				10
Total capacity in gallons (actual)	120,000	300,000	300,000	11
				12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			14
Disinfection, type of equipment (gas, liquid, powder, other)				15
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION			16
Points of application (wellhouse, central facilities, booster station, other)				17
Filters, type (gravity, pressure, other, none)	NONE			18
Filters, type (gravity, pressure, other, none)				19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	5.4000			20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				21
Is a corrosion control chemical used (yes, no)?	Y			22
Is a corrosion control chemical used (yes, no)?				23
Is water fluoridated (yes, no)?	Y			24
Is water fluoridated (yes, no)?				25

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	NORTHWEST	UNIVERSITY	WELL #8	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	S		3
Year constructed	1997	1978		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	315	154		6
Total capacity in gallons (actual)	400,000	2,000,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)			OTHER	9
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	10
Filters, type (gravity, pressure, other, none)			PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			2.0160	12
Is a corrosion control chemical used (yes, no)?			N	13
Is water fluoridated (yes, no)?			Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	13,100	0	0	0	13,100	1
M	D	6.000	307,053	242	5,433	0	301,862	2
P	D	6.000	44	0	0	0	44	3
M	D	8.000	191,400	9,152	1,625	0	198,927	4
P	D	8.000	2,208	4,653	0	0	6,861	5
M	D	10.000	65,102	40	40	0	65,102	6
M	T	10.000	6,630	0	0	0	6,630	7
P	D	10.000	66	0	0	0	66	8
M	D	12.000	124,476	3,719	0	0	128,195	9
M	T	12.000	17,144	0	0	0	17,144	10
P	D	12.000	3,039	0	0	0	3,039	11
M	T	14.000	81	0	0	0	81	12
P	D	14.000	824	0	0	0	824	13
M	T	16.000	3,817	0	0	0	3,817	14
M	T	18.000	694	0	0	0	694	15
Total Within Municipality			735,678	17,806	7,098	0	746,386	
M	D	8.000	3,973	0	0	0	3,973	16
M	D	12.000	5,162	0	0	0	5,162	17
Total Outside of Municipality			9,135	0	0	0	9,135	
Total Utility			744,813	17,806	7,098	0	755,521	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	3,571	0	0	0	3,571		1
L	0.750	918	0	0	0	918		2
L	1.000	12	0	0	0	12		3
M	1.000	2,133	0	0	0	2,133		4
L	1.250	2	0	0	0	2		5
M	1.250	1,487	130	0	0	1,617		6
M	1.500	126	0	0	0	126		7
L	1.500	7	0	0	0	7		8
L	2.000	4	0	0	0	4		9
M	2.000	169	21	0	0	190		10
M	3.000	4	0	0	0	4		11
M	4.000	95	0	0	0	95		12
M	6.000	127	8	1	0	134		13
M	8.000	96	0	0	0	96		14
M	10.000	1	0	0	0	1		15
M	12.000	1	0	0	0	1		16
Total Utility		8,753	159	1	0	8,911	0	

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	10,160	549	512	11	10,208	25	1
0.750	543	52	46	2	551	1	2
1.000	313	32	14	0	331	0	3
1.250	0	0	0	0	0	0	4
1.500	164	0	0	0	164	36	5
2.000	116	10	0	0	126	22	6
3.000	31	2	0	0	33	11	7
4.000	18	0	0	0	18	7	8
6.000	4	0	0	0	4	2	9
Total:	11,349	645	572	13	11,435	104	

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	9,713	377	32	12	6	68	10,208	1
0.750	453	76	11	1	0	10	551	2
1.000	133	159	20	9	0	10	331	3
1.250	0	0	0	0	0	0	0	4
1.500	0	129	8	12	0	15	164	5
2.000	0	87	4	23	0	12	126	6
3.000	0	24	1	5	1	2	33	7
4.000	0	8	2	6	0	2	18	8
6.000	0	1	0	1	0	2	4	9
Total:	10,299	861	78	69	7	121	11,435	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	19				19	1
Within Municipality	1,341	57	22		1,376	2
Total Fire Hydrants	1,360	57	22	0	1,395	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	791
Number of distribution system valves end of year:	2,563
Number of distribution valves operated during year:	896

WATER OPERATING SECTION FOOTNOTES

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.

Done

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (623), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Fuel costs went up in 2007.

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.

631 - More maintenance projects on structures such as replace Altitude valves on Airstripper, some security system upgrades that were not capitalized since they were small. And a Municipal cross connection control program where a contract was negotiated (\$29,977). \$29,241 was the normal maintenance and wages for 2007.

641 - Increase in 2007 is due to increase of the price and usage of the chemicals.

676 - In 2006, there were two years of meter testing in the account (2005 & 2006). It had been the practice previously to put the previous years labor in for meter testing and in 2006 it was decided to change that so current year labor would be expensed. Therefore the account was unusually high in 2006. In 2007, only one year was expensed but labor still increased due to renegotiation of the union contract. This impacts most maintenance accounts.

677 - There were more hydrants fixed due to hydrants being hit in 2007. In 2006 more insurance reimbursements paid for the hydrant repairs.

673 - There was more repairs to T&D affecting Mains, Hydrants and services in 2007. Also wages increased due to renegotiating of Union contract in 2007.

675 - There was more repairs to T&D affecting Mains, Hydrants and services in 2007. Also wages increased due to renegotiating of Union contract in 2007.

923 - Increase in Auditing and bookeeping costs.

623 - Increase in power costs in 2007 over 2006.

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.

314 - Added a new liner to Pump Station #5 this was financed with a combination of utility and debt issued in 2007 for \$510,000

WATER OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

Adjustments made to reconcile general ledger to detailed property records

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

If Adjustments for any account are nonzero, please explain.

343 - adjustments made to reconcile general ledger to detailed property records

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

If Adjustments for any account are nonzero, please explain.

An adjustment was made to reverse an over recording of retirement in previous years.

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

If Adjustments for any account are nonzero, please explain.

An adjustment was made to correct Cost of Removal that hit the wrong AD account in 2005.

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.

Additions were financed by developer contributions, the municipality, and the utility

Water Services (Page W-22)

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

Additions were financed by developer contributions, the municipality and the utility.

If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

Utility owned services not in use were zero at the end of the year, as stated in the report

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.

Utility owned services not in use were zero at the end of the year, as stated in the report

Meters (Page W-23)

Explain all reported adjustments.

Adjustments were made to adjust to actual end-of-year balance.

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

WATER OPERATING SECTION FOOTNOTES

Hydrants and Distribution System Valves (Page W-24)

General footnotes

The Public Service Commission no longer regulates valve and hydrant testing. We follow the recommendation of the Wisconsin Department of Natural Resources which states that we should test them every three years. Therefore, we test approximately one-third annually.
