



3015 (02-02-05)

ANNUAL REPORT

OF

Name: ABBOTSFORD MUNICIPAL WATER UTILITY

Principal Office: 203 NORTH FIRST STREET
P.O. BOX 589
ABBOTSFORD, WI 54405-0589

For the Year Ended: DECEMBER 31, 2007

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

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

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

SIGNATURE PAGE

I WILLIAM BEIL of
(Person responsible for accounts)

ABBOTSFORD MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

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

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

ADMINISTRATOR OF PUBLIC WORKS
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: ABBOTSFORD MUNICIPAL WATER UTILITY

Utility Address: 203 NORTH FIRST STREET
P.O. BOX 589
ABBOTSFORD, WI 54405-0589

When was utility organized? 1/1/1900

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR WILLIAM BEIL
Title: ADMINISTRATOR OF PUBLIC WORKS

Office Address:
203 N. FIRST STREET
P.O. BOX 589
ABBOTSFORD, WI 54405-0589

Telephone: (715) 223 - 3444

Fax Number: (715) 223 - 8891

E-mail Address: abbych@charter.net

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

Name: JOHN E VIG, CPA
Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES
1315 BAD AXE COURT
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

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

Name: ROBERT MORROW
Title: CHAIRMAN

Office Address:
203 N. FIRST STREET
P.O. BOX 589
ABBOTSFORD, WI 54405-0589

Telephone: (715) 223 - 3444

Fax Number: (715) 223 - 8891

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: JOHN E VIG, CPA

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES
1315 BAD AXE COURT
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2082

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

Date of most recent audit report:

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2007

Names and titles of utility management including manager or superintendent:

Name: MR WILLIAM BEIL

Title: ADMINISTRATOR OF PUBLIC WORKS

Office Address:
203 E. BIRCH STREET
P.O. BOX 589
ABBOTSFORD, WI 54405-0589

Telephone: (715) 223 - 3444

Fax Number: (715) 223 - 8891

E-mail Address: abbych@charter.net

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

- MS SANDRA ALBRECHT
- MR PETER HORACEK
- MR MERLIN KILTY
- MR ROBERT MORROW, CHAIRMAN

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

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)	732,963	711,866	1
Operating Expenses:			
Operation and Maintenance Expense (401)	373,929	232,904	2
Depreciation Expense (403)	135,421	121,123	3
Amortization Expense (404)	0	0	4
Taxes (408)	106,136	108,992	5
Total Operating Expenses	615,486	463,019	
Net Operating Income	117,477	248,847	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	117,477	248,847	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	7,405	7,195	9
Miscellaneous Nonoperating Income (421)	0	0	10
Total Other Income	7,405	7,195	
Total Income	124,882	256,042	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(13,400)	(13,400)	11
Other Income Deductions (426)	45,481	45,620	12
Total Miscellaneous Income Deductions	32,081	32,220	
Income Before Interest Charges	92,801	223,822	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	163,278	134,503	13
Amortization of Debt Discount and Expense (428)	2,247	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	21,066	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
Total Interest Charges	165,525	155,569	
Net Income	(72,724)	68,253	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,573,245	1,508,997	19
Balance Transferred from Income (433)	(72,724)	68,253	20
Miscellaneous Credits to Surplus (434)	0	0	21
Miscellaneous Debits to Surplus--Debit (435)	0	4,005	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
Total Unappropriated Earned Surplus End of Year (216)	1,500,521	1,573,245	

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	732,963		732,963	1
Total (Acct. 400):	732,963	0	732,963	
Operation and Maintenance Expense (401):				
Derived	373,929		373,929	2
Total (Acct. 401):	373,929	0	373,929	
Depreciation Expense (403):				
Derived	135,421		135,421	3
Total (Acct. 403):	135,421	0	135,421	
Amortization Expense (404):				
Derived	0		0	4
Total (Acct. 404):	0	0	0	
Taxes (408):				
Derived	106,136		106,136	5
Total (Acct. 408):	106,136	0	106,136	
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:	117,477	0	117,477	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	9
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST AND DIVIDEND INCOME	7,405	0	7,405	10
Total (Acct. 419):	7,405	0	7,405	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	11

INCOME STATEMENT ACCOUNT DETAILS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Miscellaneous Nonoperating Income (421):			
NONE	0	0	0 12
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	7,405	0	7,405
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(13,400)	[REDACTED]	(13,400) 13
NONE	0	0	0 14
Total (Acct. 425):	(13,400)	0	(13,400)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	45,481	45,481 15
NONE	0	0	0 16
Total (Acct. 426):	0	45,481	45,481
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(13,400)	45,481	32,081
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	163,278	[REDACTED]	163,278 17
Total (Acct. 427):	163,278	0	163,278
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	2,247	[REDACTED]	2,247 18
Total (Acct. 428):	2,247	0	2,247
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 19
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	0 20
Total (Acct. 430):	0	0	0
Other Interest Expense (431):			
Derived	0	[REDACTED]	0 21
Total (Acct. 431):	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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Interest Charged to Construction--Cr. (432):			
NONE	0		0 22
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	165,525	0	165,525
NET INCOME:	(27,243)	(45,481)	(72,724)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	298,703	1,274,542	1,573,245 23
Total (Acct. 216):	298,703	1,274,542	1,573,245
Balance Transferred from Income (433):			
Derived	(27,243)	(45,481)	(72,724) 24
Total (Acct. 433):	(27,243)	(45,481)	(72,724)
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 25
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 26
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 27
Total (Acct. 436)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	271,460	1,229,061	1,500,521

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <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	732,963	0	0	0	732,963	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	732,963	0	0	0	732,963	

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	7,906,066	7,559,374	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,732,574	1,567,355	2
Net Utility Plant	6,173,492	5,992,019	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	280,051	272,646	7
Total Other Property and Investments	280,051	272,646	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	299,178	425,027	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	208,906	83,166	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	34,947	36,462	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	543,031	544,655	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	42,702	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	42,702	0	
Total Assets and Other Debits	7,039,276	6,809,320	

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)	292,122	292,122	21
Appropriated Earned Surplus (215)		0	22
Unappropriated Earned Surplus (216)	1,500,521	1,573,245	23
Total Proprietary Capital	1,792,643	1,865,367	
LONG-TERM DEBT			
Bonds (221)	3,612,016	2,619,518	24
Advances from Municipality (223)	1,196,176	1,199,777	25
Other long-Term Debt (224)	34,050	804,277	26
Total Long-Term Debt	4,842,242	4,623,572	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	134,979	45,061	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)		0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	40,673	33,475	32
Other Current and Accrued Liabilities (238)	14,333	14,039	33
Total Current and Accrued Liabilities	189,985	92,575	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)		0	35
Other Deferred Credits (253)	214,406	227,806	36
Total Deferred Credits	214,406	227,806	
OPERATING RESERVES			
Miscellaneous Operating Reserves (265)		0	37
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	7,039,276	6,809,320	

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	7,559,374	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 (100.1)	6,196,687	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	1,701,684	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	0				8
Utility Plant Acquisition Adjustments (396)	7,695				9
Other Utility Plant Adjustments (397)					10
Total Utility Plant	7,906,066	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,258,495	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	474,079	0	0	0	12
Total Accumulated Provision	1,732,574	0	0	0	
Net Utility Plant	6,173,492	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,138,757				1,138,757	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	135,421				135,421	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,313				3,313	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	138,734	0	0	0	138,734	16
Debits during year						17
Book cost of plant retired	18,996				18,996	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	18,996	0	0	0	18,996	25
Balance end of year (110.1)	1,258,495	0	0	0	1,258,495	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	428,598				428,598	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	45,481				45,481	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	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	45,481	0	0	0	45,481	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	474,079	0	0	0	474,079	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	34,947	36,462
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	34,947	36,462

**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)				
2007 WATER G.O. CORP BOND	2,247	428	42,702	1
Total			42,702	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	292,122	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>292,122</u></u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1988 WATER REVENUE BONDS	06/01/1988	06/01/2008	4.40%	38,016	1
1997 WATER REVENUE BONDS	10/29/1997	10/01/2037	4.88%	2,474,000	2
2007 WATER G.O. CORP BONDS	09/11/2007	11/01/2027	4.45%	1,100,000	3
Total Bonds (Account 221):				3,612,016	

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)					
ADVANCE FROM GENERAL FUND	12/31/2001	12/31/2009	0.00%	1,196,176	1
Total for Account 223				1,196,176	
Other Long-Term Debt (224)					
\$760,000 PROMISSORY NOTE	11/07/2006	12/01/2007	4.25%	0	2
\$600,000 PROMISSORY NOTE	08/16/2000	09/10/2010	5.25%	34,050	3
Total for Account 224				34,050	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	106,136	2
Charged electric department expense		3
Charged sewer department expense	929	4
Other (explain):		
NONE		5
Total Accruals and other credits	107,065	
Taxes paid during year:		
County, state and local taxes	99,325	6
Social Security taxes	6,870	7
PSC Remainder Assessment	870	8
Other (explain):		
NONE		9
Total payments and other debits	107,065	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1998 WATER REVENUE BONDS	404	3,843	4,107	140	1
1997 WATER REVENUE BONDS	30,146	121,859	121,853	30,152	2
Subtotal	30,550	125,702	125,960	30,292	
Advances from Municipality (223)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
\$600,000 PROMISSORY NOTE	713	2,030	2,216	527	4
\$760,000 PROMISSORY NOTE	2,212	25,692	27,904	0	5
\$1,100,000 G.O. CORP BONDS		9,854		9,854	6
Subtotal	2,925	37,576	30,120	10,381	
Notes Payable (231)					
NONE	0			0	7
Subtotal	0	0	0	0	
Total	33,475	163,278	156,080	40,673	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
DEPRECIATION FUND CASH	177,391	3
OPERATION AND MAINTENANCE CASH	8,757	4
SURPLUS FUND CASH	10,008	5
SPECIAL REDEMPTION FUND CASH	83,895	6
Total (Acct. 125):	280,051	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	208,906	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	208,906	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
NONE	18	
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	19	
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	214,406	20
NONE		21
Total (Acct. 253):	214,406	

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 (100.1)	5,691,024	0	0	0	5,691,024	1
Materials and Supplies	35,704	0	0	0	35,704	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,198,626	0	0	0	1,198,626	4
Customer Advances for Construction					0	5
Regulatory Liability	221,106	0	0	0	221,106	6
NONE					0	7
Average Net Rate Base	4,306,996	0	0	0	4,306,996	
Net Operating Income	117,477	0	0	0	117,477	8
Net Operating Income as a percent of						
Average Net Rate Base	2.73%	N/A	N/A	N/A	2.73%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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	2.4	1
Electric		2
Gas		3
Sewer		4

**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	227,806	0	0	0	227,806	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	13,400	0	0	0	13,400	3
Other (specify):						
NONE					0	4
Balance End of Year	214,406	0	0	0	214,406	

FINANCIAL SECTION FOOTNOTES

Notes Payable & Miscellaneous Long-Term Debt (Page F-15)

General footnotes

The General Fund chooses not to charge the utility interest on the advance.

Signature Page (Page ii)

General footnotes

Vig & Associates, LLC

To the Members of the Utility Committee
The City of Abbotsford
Abbotsford, Wisconsin 54405

We have compiled the balance sheet of the Abbotsford Municipal Water Utility as of December 31, 2007, and the related statement of income and retained earnings for the year then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the 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 supplementary information referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

The 2006 financial statements of the City of Abbotsford Municipal Water Utility were compiled by other accountants, whose report dated April 6, 2007, stated that they did not express an opinion or any other form of assurance on those statements.

Vig & Associates LLC
March 31, 2008

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	721,853	707,289	1
Total Sales of Water	721,853	707,289	
Other Operating Revenues			
Forfeited Discounts (470)	754	1,071	2
Other Water Revenues (474)	10,356	3,506	3
Total Other Operating Revenues	11,110	4,577	
Total Operating Revenues	732,963	711,866	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	247,262	158,624	4
General Operating Expenses (680-690)	126,667	74,280	5
Total Operation and Maintenance Expenses	373,929	232,904	
Other Operating Expenses			
Depreciation Expense (403)	135,421	121,123	6
Amortization Expense (404)		0	7
Taxes (408)	106,136	108,992	8
Total Other Operating Expenses	241,557	230,115	
Total Operating Expenses	615,486	463,019	
NET OPERATING INCOME	117,477	248,847	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	725	25,869	187,624	4
Commercial	123	23,354	87,543	5
Industrial	11	49,432	182,057	6
Total Metered Sales to General Customers (461)	859	98,655	457,224	
Private Fire Protection Service (462)	26		7,740	7
Public Fire Protection Service (463)	1		224,118	8
Other Sales to Public Authorities (464)	23	8,081	32,771	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	909	106,736	721,853	

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)	224,118	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)	224,118	
Forfeited Discounts (470):		
Customer late payment charges	754	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	754	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,790	7
Other (specify): REIMBURSEMENT FOR BORING ON HWY 13	4,000	8
OTHER WATER REVENUES	1,566	9
Total Other Water Revenues (474)	10,356	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	55,931	65,618	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	46,253	39,657	3
Chemicals (630)	4,651	3,780	4
Supplies and Expenses (640)	43,897	18,855	5
Repairs of Water Plant (650)	93,807	26,560	6
Transportation Expenses (660)	2,723	4,154	7
Total Plant Operation and Maintenance Expenses	247,262	158,624	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	22,877	24,122	8
Office Supplies and Expenses (681)	1,412	3,504	9
Outside Services Employed (682)	64,198	22,409	10
Insurance Expense (684)	15,357	10,730	11
Employees Pensions and Benefits (686)	22,823	13,515	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)		0	14
Uncollectible Accounts (690)		0	15
Total General Operating Expenses	126,667	74,280	
Total Operation and Maintenance Expenses	373,929	232,904	

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		99,325	102,900	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		929	887	2
Net property tax equivalent		98,396	102,013	
Social Security		6,870	6,521	3
PSC Remainder Assessment		870	458	4
Other (specify): NONE			0	5
Total tax expense		106,136	108,992	

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			Clark	Marathon			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.181640	0.168029			3
County tax rate	mills		7.446120	4.874951			4
Local tax rate	mills		6.932530	6.476617			5
School tax rate	mills		8.212780	7.688549			6
Voc. school tax rate	mills		1.994840	1.845332			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		24.767910	21.053478			10
Less: state credit	mills		1.570000	1.149996			11
Net tax rate	mills		23.197910	19.903482			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.932530	6.476617			14
Combined School Tax Rate	mills		10.207620	9.533881			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		17.140150	16.010498			17
Total Tax Rate	mills		24.767910	21.053478			18
Ratio of Local and School Tax to Total	dec.		0.692031	0.760468			19
Total tax net of state credit	mills		23.197910	19.903482			20
Net Local and School Tax Rate	mills		16.053662	15.135963			21
Utility Plant, Jan. 1	\$	7,559,374	668,577	6,890,797			22
Materials & Supplies	\$	36,462	0	36,462			23
Subtotal	\$	7,595,836	668,577	6,927,259			24
Less: Plant Outside Limits	\$	1,103,174	432,299	670,875			25
Taxable Assets	\$	6,492,662	236,278	6,256,384			26
Assessment Ratio	dec.		0.971062	1.009985			27
Assessed Value	\$	6,548,295	229,441	6,318,854			28
Net Local & School Rate	mills		16.053662	15.135963			29
Tax Equiv. Computed for Current Year	\$	99,325	3,683	95,642			30
Tax Equivalent per 1994 PSC Report	\$	45,903					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	99,325					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	87,866		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)	223,583	27,087	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	311,449	27,087	
PUMPING PLANT			
Land and Land Rights (320)	216		12
Structures and Improvements (321)	150,828	39,741	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	8,957	30,023	15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	86,094	8,322	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	1,318		20
Total Pumping Plant	247,413	78,086	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	1,172,594	417,663	22
Water Treatment Equipment (332)	413,251	70,167	23
Total Water Treatment Plant	1,585,845	487,830	

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)			87,866	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)			250,670	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	338,536	
PUMPING PLANT				
Land and Land Rights (320)			216	12
Structures and Improvements (321)			190,569	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			38,980	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			94,416	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			1,318	20
Total Pumping Plant	0	0	325,499	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			1,590,257	22
Water Treatment Equipment (332)			483,418	23
Total Water Treatment Plant	0	0	2,073,675	

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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	58,909		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	620,622	30,890	26
Transmission and Distribution Mains (343)	1,758,097	368,877	27
Fire Mains (344)	0		28
Services (345)	115,832	29,638	29
Meters (346)	120,293	1,238	30
Hydrants (348)	194,162	6,676	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,867,915	437,319	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	22,267		34
Office Furniture and Equipment (372)	16,997		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	13,051		37
Other General Equipment (379)	120,424		38
Other Tangible Property (390)	0		39
Total General Plant	172,739	0	
Total utility plant in service directly assignable	5,185,361	1,030,322	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	5,185,361	1,030,322	

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)			58,909 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			651,512 26
Transmission and Distribution Mains (343)	15,276		2,111,698 27
Fire Mains (344)			0 28
Services (345)	2,580		142,890 29
Meters (346)	840		120,691 30
Hydrants (348)	300		200,538 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	18,996	0	3,286,238
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			22,267 34
Office Furniture and Equipment (372)			16,997 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			13,051 37
Other General Equipment (379)			120,424 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	172,739
Total utility plant in service directly assignable	18,996	0	6,196,687
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	18,996	0	6,196,687

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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, 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)	28,191		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	28,191	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	98,573		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	10,272		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	20,411		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	129,256	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	791,644		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	791,644	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)			28,191 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	28,191
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			98,573 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			10,272 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			20,411 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	129,256
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			791,644 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	791,644

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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	552,283	0	27
Fire Mains (344)	0		28
Services (345)	77,564		29
Meters (346)	0		30
Hydrants (348)	27,257		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	657,104	0	
GENERAL PLANT			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	25,539		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	69,950		38
Other Tangible Property (390)	0		39
Total General Plant	95,489	0	
Total utility plant in service directly assignable	1,701,684	0	
Common Utility Plant Allocated to Water Department	0		40
Total utility plant in service	1,701,684	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)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			552,283 27
Fire Mains (344)			0 28
Services (345)			77,564 29
Meters (346)			0 30
Hydrants (348)			27,257 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	657,104
GENERAL PLANT			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			25,539 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			69,950 38
Other Tangible Property (390)			0 39
Total General Plant	0	0	95,489
Total utility plant in service directly assignable	0	0	1,701,684
Common Utility Plant Allocated to Water Department			0 40
Total utility plant in service	0	0	1,701,684

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			7,676	7,676	1
February			7,026	7,026	2
March			8,370	8,370	3
April			8,722	8,722	4
May			10,517	10,517	5
June			11,295	11,295	6
July			11,115	11,115	7
August			11,242	11,242	8
September			9,888	9,888	9
October			11,166	11,166	10
November			10,389	10,389	11
December			10,309	10,309	12
Total annual pumpage	0	0	117,715	117,715	
Less: Water sold				106,736	13
Volume pumped but not sold				10,979	14
Volume sold as a percent of volume pumped				91%	15
Volume used for water production, water quality and system maintenance				15	16
Volume related to equipment/system malfunction				50	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				65	19
Volume pumped but unaccounted for				10,914	20
Percent of water lost				9%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				489	24
Date of maximum: 8/14/2007					25
Cause of maximum:					26
Watermain break.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				171	27
Date of minimum: 5/27/2007					28
Total KWH used for pumping for the year				421,572	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #01	BG 273	50	24	22,976	Yes	1
WELL #02	BG 274	80	15	29,030	Yes	2
WELL #03	BG 275	42	10	23,621	Yes	3
WELL #04	BG 276	80	6	21,898	Yes	4
WELL #05	BG 277	60	12	43,792	Yes	5
WELL #06	BG 278	92	10	13,955	Yes	6
WELL #07	BG 279	73	10	11,404	Yes	7
WELL #09	BG 281	71	14	13,910	Yes	8
WELL #08	BG280	98	10	13,368	Yes	9
WELL #11	FJ571	38	18	63,436	Yes	10
WELL #12	GC 559	38	12	18,654	Yes	11
WELL #10	GS 751	44	24	17,359	Yes	12
WELL #14	SX 462	36	10	29,121	Yes	13

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	#1	#10	#11	1
Location	303 S. 1ST ST.	4962 CEMETARY AVE.	4962 CEMETARY AVE.	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1973	1970	1992	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	7
Actual Capacity (gpm)	185	250	35	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	RED JACKET	9 10
Year Installed	1973	1988	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	10	15	5	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#12	#14	#2	14
Location	4962 CEMETARY AVE	4962 CEMETARY AVENUE	110 W. BUTTERNUT ST.	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE	RED JACKET	LAYNE	18
Year Installed	1992	2006	1936	19
Type	SUBMERSIBLE	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	35	40	230	21
Pump Motor or Standby Engine Mfr	RED JACKET	RED JACKET	GENERAL ELECTRIC	22 23
Year Installed	2005	2006	1936	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	5	2	15	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	#3	#4	#5	1
Location	610 E. SPRUCE ST.	412 W. BUTTERNUT ST.	101 W. ELM ST.	2
Purpose	P	P	P	3
Destination	R	T	T	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1998	1948	1958	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	22	20	325	8
Pump Motor or Standby Engine Mfr	RED JACKET	RED JACKET	GENERAL ELECTRIC	9 10
Year Installed	1941	1999	1958	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	5	5	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#6	#7	#8	14
Location	510 W. HEMLOCK ST.	300 N. 2ND AVE.	520 W. HEMLOCK ST.	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1976	1979	1976	19
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	20
Actual Capacity (gpm)	20	20	20	21
Pump Motor or Standby Engine Mfr	RED JACKET	RED JACKET	RED JACKET	22 23
Year Installed	2000	1999	1999	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	2	2	2	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	#9			1
Location	501 W. PINE ST.			2
Purpose	P			3
Destination	T			4
Pump Manufacturer	LAYNE			5
Year Installed	1979			6
Type	SUBMERSIBLE			7
Actual Capacity (gpm)	20			8
Pump Motor or Standby Engine Mfr	RED JACKET			9 10
Year Installed	2000			11
Type	ELECTRIC			12
Horsepower	2			13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET		3
Year constructed	1905	1997		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	97	155		6
Total capacity in gallons (actual)	188,000	400,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	NONE	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	310.0000		12
Is a corrosion control chemical used (yes, no)?	N	Y		13
Is water fluoridated (yes, no)?	Y	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	860	0	0	0	860	1
M	D	3.000	184	0	0	0	184	2
M	D	4.000	3,640	0	0	0	3,640	3
M	D	6.000	61,029	0	0	0	61,029	4
P	D	6.000	120	37	0	0	157	5
M	D	8.000	31,441	416	1,986	0	29,871	6
P	D	8.000	2,260	1,712	0	0	3,972	7
M	D	10.000	65	0	0	0	65	8
M	D	12.000	21,966	0	560	0	21,406	9
P	D	12.000	0	481			481	10
M	D	16.000	198	20	0	0	218	11
Total Within Municipality			121,763	2,666	2,546	0	121,883	
M	D	12.000	4,000	0	0	0	4,000	12
Total Outside of Municipality			4,000	0	0	0	4,000	
Total Utility			125,763	2,666	2,546	0	125,883	

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	752	41	40	0	753	0	1
M	1.000	84	3	3	0	84	27	2
M	1.250	3	0	0	0	3	3	3
M	1.500	4	0	0	0	4	0	4
M	2.000	18	0	0	0	18	1	5
M	3.000	3	0	0	0	3	0	6
M	4.000	5	0	0	0	5	0	7
M	6.000	11	1	0	0	12	0	8
M	10.000		1			1		9
Total Utility		880	46	43	0	883	31	

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)	
0.750	804	12	12	0	804	82	1
1.000	27	2	2	0	27	7	2
1.250	1	0	0	0	1	0	3
1.500	6	1	0	0	7	2	4
2.000	13	0	0	0	13	4	5
3.000	6	0	0	0	6	2	6
4.000	1	0	0	0	1	1	7
Total:	858	15	14	0	859	98	

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)	
0.750	694	87	8	11	0	4	804	1
1.000	2	16	2	5	0	2	27	2
1.250	0	1	0	0	0	0	1	3
1.500	0	3	1	3	0	0	7	4
2.000	0	8	3	2	0	0	13	5
3.000	0	3	2	1	0	0	6	6
4.000	0	0	0	1	0	0	1	7
Total:	696	118	16	23	0	6	859	

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	5				5	1
Within Municipality	157	3	2		158	2
Total Fire Hydrants	162	3	2	0	163	
Flushing Hydrants						
	10				10	3
Total Flushing Hydrants	10	0	0	0	10	

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:	168
Number of distribution system valves end of year:	371
Number of distribution valves operated during year:	125

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$2,000, 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.

A/C 474 - Done

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

OUTSIDE SERVICES EMPLOYED (682): INCREASE IN EXPENDITURES RELATED TO EXPLORATION OF NEW WATER SOURCES AND METHODS OF PROVIDING WATER TO CUSTOMERS. ADDITIONAL COSTS INCLUDE WATER SUPPLY STUDY, ENGINEERING STUDIES, TWO YEARS AUDIT EXPENSE, AND WATER QUALITY STUDY.

REPAIRS OF WATER PLANT (650): INCREASE IN EXPENDITURES DUE TO WELL EXPLORATION AND TESTING WHICH DID NOT PRODUCE A NEW SOURCE OF WATER.

OFFICE SUPPLIES AND EXPENSES (681): NOTHING OF SIGNIFICANCE NOTED.

SUPPLIES AND EXPENSES (640): INCREASE DUE TO INCREASES IN METER TESTING SERVICES, METER READING UPGRADES, AND OTHER SUPPLIES.

EMPLOYEE PENSION AND BENEFITS (686): INCREASE DUE TO INCREASE IN HEALTH INSURANCE RATES AND A BETTER ALLOCATION OF ACTUAL EXPENSE BASED ON HOURS WORKED.

INSURANCE EXPENSE (684): INREASE IN INSURANCE RATES.

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 \$10,000, please explain. If applicable, provide construction authorization.

STRUCTURES AND IMPROVEMENTS (331): \$417,663 - WELL #14 & OZONE TREATMENT PLANT ADDED.

WELLS AND SPRINGS (314): \$27,087 - WELL #14 ADDED.

OTHER POWER PRODUCTION EQUIPMENT (323): STANDBY GENERATOR AT WELL #14 ADDED.

STRUCTURES AND IMPROVEMENTS (321): WELL HOUSE ADDED.

WATER TREATMENT EQUIPMENT (332): OZONE STRIPPER ADDED.

DISTRIBUTION RESERVOIRS AND STANDPIPES (342): TELEMETRY (\$14,576) AND SCADA UPGRAD (\$16,314).

Water Mains (Page W-17)

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

SERVICE ADDITIONS WERE FINANCED WITH THE ISSUANCE OF LONG TERM GENERAL PURPOSE BONDS.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

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

SERVICE ADDITIONS WERE FINANCED WITH THE ISSUANCE OF LONG TERM GENERAL PURPOSE BONDS.

Meters (Page W-19)

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

Yes

Hydrants and Distribution System Valves (Page W-20)

General footnotes

The utility will be reminded of the requirement that each system valve needs to be operated in a two-year period.
