



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: HOLMEN MUNICIPAL WATER UTILITYPrincipal Office: 421 SOUTH MAIN STREET  
P.O. BOX 158  
HOLMEN, WI 54636-0158For 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 CATHERINE SCHMIT of  
(Person responsible for accounts)

HOLMEN 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)      03/30/2008  
(Date)

VILLAGE ADMINISTRATOR/CLERK  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** HOLMEN MUNICIPAL WATER UTILITY

**Utility Address:** 421 SOUTH MAIN STREET  
P.O. BOX 158  
HOLMEN, WI 54636-0158

**When was utility organized?** 8/1/1948

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** CATHERINE SCHMIT  
**Title:** VILLAGE ADMINISTRATOR/CLERK

**Office Address:**  
421 SOUTH MAIN STREET  
P.O. BOX 158  
HOLMEN, WI 54636-0158

**Telephone:** (608) 526 - 4336  
**Fax Number:** (608) 526 - 4357

**E-mail Address:** schmit@holmenwi.com

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

**Name:** MONICA MULROONEY  
**Title:** CPA

**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP  
99 MILWAUKEE STREET  
P.O. BOX 1508  
LA CROSSE, WI 54602

**Telephone:** (608) 784 - 7737 EXT 202  
**Fax Number:** (608) 785 - 2140

**E-mail Address:** mmulrooney@habco.com

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

**Name:** JOHN W CHAPMAN  
**Title:** VILLAGE PRESIDENT

**Office Address:**  
421 SOUTH MAIN STREET  
HOLMEN, WI 54636-0158

**Telephone:** (608) 526 - 4336  
**Fax Number:** (608) 526 - 4357

**E-mail Address:** chapman@holmenwi.com

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** MONICA MULROONEY

**Title:** CPA

**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP  
99 MILWAUKEE STREET  
P.O. BOX 1508  
LA CROSSE, WI 54602

**Telephone:** (608) 784 - 7737 EXT 202

**Fax Number:** (608) 785 - 2140

**E-mail Address:** mmulrooney@habco.com

**Date of most recent audit report:**

**Period covered by most recent audit:**

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

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**Name:** CATHERINE SCHMIT

**Title:** VILLAGE ADMINISTRATOR/CLERK

**Office Address:**

421 SOUTH MAIN STREET  
HOLMEN, WI 54636-0158

**Telephone:** (608) 526 - 4336

**Fax Number:** (608) 526 - 4357

**E-mail Address:** schmit@holmenwi.com

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**Name:** ROBERT HAINES

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

421 SOUTH MAIN STREET  
HOLMEN, WI 54636-0158

**Telephone:** (608) 526 - 3513

**Fax Number:** (608) 526 - 4357

**E-mail Address:** haines@holmenwi.com

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**Name of utility commission/committee:** HOLMEN VILLAGE BOARD

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

- MR RON ALLERS, TRUSTEE
  - MR RICHARD ANDERSON, TRUSTEE
  - MR JOHN W CHAPMAN, PRESIDENT
  - MR NEAL FORDE, TRUSTEE
  - MR RYAN OLSON, TRUSTEE
  - MS NANCY PROCTOR, TRSUTEE
  - MR MARK SEITZ, TRUSTEE
- 

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

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

**Date of Ordinance:**

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## IDENTIFICATION AND OWNERSHIP

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

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

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:** ( ) - EXT

**Fax Number:** ( ) -

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	827,041	654,197	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	331,225	307,826	2
Depreciation Expense (403)	111,282	81,545	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	132,364	108,437	5
<b>Total Operating Expenses</b>	<b>574,871</b>	<b>497,808</b>	
<b>Net Operating Income</b>	<b>252,170</b>	<b>156,389</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>252,170</b>	<b>156,389</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	21,553	43,620	10
Miscellaneous Nonoperating Income (421)	475,096	470,341	11
<b>Total Other Income</b>	<b>496,649</b>	<b>513,961</b>	
<b>Total Income</b>	<b>748,819</b>	<b>670,350</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(22,614)	(22,614)	12
Other Income Deductions (426)	59,302	50,782	13
<b>Total Miscellaneous Income Deductions</b>	<b>36,688</b>	<b>28,168</b>	
<b>Income Before Interest Charges</b>	<b>712,131</b>	<b>642,182</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	56,272	23,760	14
Amortization of Debt Discount and Expense (428)	2,067	2,390	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	208	3,623	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>58,547</b>	<b>29,773</b>	
<b>Net Income</b>	<b>653,584</b>	<b>612,409</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,210,468	5,500,835	20
Balance Transferred from Income (433)	653,584	612,409	21
Miscellaneous Credits to Surplus (434)	0	97,224	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>6,864,052</b>	<b>6,210,468</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	827,041		827,041	1
<b>Total (Acct. 400):</b>	<b>827,041</b>	<b>0</b>	<b>827,041</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	331,225		331,225	2
<b>Total (Acct. 401-402):</b>	<b>331,225</b>	<b>0</b>	<b>331,225</b>	
<b>Depreciation Expense (403):</b>				
Derived	111,282		111,282	3
<b>Total (Acct. 403):</b>	<b>111,282</b>	<b>0</b>	<b>111,282</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	132,364		132,364	5
<b>Total (Acct. 408):</b>	<b>132,364</b>	<b>0</b>	<b>132,364</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>252,170</b>	<b>0</b>	<b>252,170</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST AND DIVIDEND INCOME	21,553	0	21,553 11
<b>Total (Acct. 419):</b>	<b>21,553</b>	<b>0</b>	<b>21,553</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	475,096	475,096 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>475,096</b>	<b>475,096</b>
<b>TOTAL OTHER INCOME:</b>	<b>21,553</b>	<b>475,096</b>	<b>496,649</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(22,614)	[REDACTED]	(22,614) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(22,614)</b>	<b>0</b>	<b>(22,614)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	57,302	57,302 16
DEBT ISSUANCE COSTS	2,000	0	2,000 17
<b>Total (Acct. 426):</b>	<b>2,000</b>	<b>57,302</b>	<b>59,302</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(20,614)</b>	<b>57,302</b>	<b>36,688</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	56,272	[REDACTED]	56,272 18
<b>Total (Acct. 427):</b>	<b>56,272</b>	<b>0</b>	<b>56,272</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
1993 GO	2,067	[REDACTED]	2,067 19
<b>Total (Acct. 428):</b>	<b>2,067</b>	<b>0</b>	<b>2,067</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	208	[REDACTED]	208 21
<b>Total (Acct. 430):</b>	<b>208</b>	<b>0</b>	<b>208</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>58,547</b>	<b>0</b>	<b>58,547</b>
<b>NET INCOME:</b>	<b>235,790</b>	<b>417,794</b>	<b>653,584</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	2,917,831	3,292,637	6,210,468 24
<b>Total (Acct. 216):</b>	<b>2,917,831</b>	<b>3,292,637</b>	<b>6,210,468</b>
<b>Balance Transferred from Income (433):</b>			
Derived	235,790	417,794	653,584 25
<b>Total (Acct. 433):</b>	<b>235,790</b>	<b>417,794</b>	<b>653,584</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,153,621</b>	<b>3,710,431</b>	<b>6,864,052</b>

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

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

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

- |   |
|---|
| <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	827,041	0	0	0	<b>827,041</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>827,041</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>827,041</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	148,463		148,463	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			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>148,463</b>	<b>0</b>	<b>148,463</b>	

### FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2.8	1
Electric		2
Gas		3
Sewer		4

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	10,257,463	8,609,991	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,637,179	1,464,886	2
<b>Net Utility Plant</b>	<b>8,620,284</b>	<b>7,145,105</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	161,132	170,612	6
Special Funds (125)	89,999	109,846	7
<b>Total Other Property and Investments</b>	<b>251,131</b>	<b>280,458</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)			8
Temporary Cash Investments (132)	141,400	218,462	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	1	1	11
Other Accounts Receivable (143)	13,085	1,960	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	94,548	128,942	14
Materials and Supplies (150)	39,147	32,748	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)			17
<b>Total Current and Accrued Assets</b>	<b>288,181</b>	<b>382,113</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	4,052	6,119	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>4,052</b>	<b>6,119</b>	
<b>Total Assets and Other Debits</b>	<b>9,163,648</b>	<b>7,813,795</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	295,095	295,095	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	6,864,052	6,210,468	23
<b>Total Proprietary Capital</b>	<b>7,159,147</b>	<b>6,505,563</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	405,000	24
Advances from Municipality (223)	0	50,000	25
Other Long-Term Debt (224)	1,365,000	0	26
<b>Total Long-Term Debt</b>	<b>1,365,000</b>	<b>455,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	26,601	192,931	28
Payables to Municipality (233)	24,267	100,691	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	54,549	1,932	32
Other Current and Accrued Liabilities (238)	11,526	10,811	33
<b>Total Current and Accrued Liabilities</b>	<b>116,943</b>	<b>306,365</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	522,558	546,867	36
<b>Total Deferred Credits</b>	<b>522,558</b>	<b>546,867</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>9,163,648</b>	<b>7,813,795</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	8,609,991	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,668,940	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	4,384,226	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	204,297				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>10,257,463</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	944,874	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	692,305	0	0	0	13
<b>Total Accumulated Provision</b>	<b>1,637,179</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>8,620,284</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 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)	
<b>Balance first of year (110.1)</b>	829,883				<b>829,883</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	111,282				<b>111,282</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	18,599				<b>18,599</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>129,881</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>129,881</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	14,890				<b>14,890</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>14,890</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,890</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>944,874</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>944,874</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

## 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)	
<b>Balance first of year (110.1)</b>	635,003				<b>635,003</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	57,302				<b>57,302</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>57,302</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57,302</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>692,305</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>692,305</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

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

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	39,147	32,748
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
<b>Total Materials and Supplies</b>	<b>39,147</b>	<b>32,748</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1993 GO	60	428	22	1
1996 MRB DISCOUNT & ISSUANCE	1,946	428	3,908	2
1996 MRB LOSS ON REFUNDING	61	428	122	3
<b>Total</b>			<b>4,052</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

**CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)**

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

Particulars (a)	Amount (b)	
Balance first of year	295,095	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>295,095</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.

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<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
-------------------------------------	------------------------------	------------------------------------	------------------------------	---

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NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
2007 NOTES PAYABLE	01/18/2007	05/01/2008	4.45%	1,365,000	1
<b>Total for Account 224</b>				<b><u>1,365,000</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	132,364	2
Charged electric department expense		3
Charged sewer department expense	5,071	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>137,435</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	124,959	6
Social Security taxes	11,743	7
PSC Remainder Assessment	733	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>137,435</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1996 MRB	1,723	1,723	3,446	0	1
<b>Subtotal</b>	<b>1,723</b>	<b>1,723</b>	<b>3,446</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
1993 GO	209	208	417	0	2
<b>Subtotal</b>	<b>209</b>	<b>208</b>	<b>417</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
2007 BANK NOTE	0	54,549		54,549	3
<b>Subtotal</b>	<b>0</b>	<b>54,549</b>	<b>0</b>	<b>54,549</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>1,932</b>	<b>56,480</b>	<b>3,863</b>	<b>54,549</b>	

### BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS	161,132	2
<b>Total (Acct. 124):</b>	<b>161,132</b>	
<b>Special Funds (125):</b>		
BOND RESERVE FUND	89,999	3
<b>Total (Acct. 125):</b>	<b>89,999</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	1	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>1</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
ACCRUED INTEREST	13,085	11
<b>Total (Acct. 143):</b>	<b>13,085</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM GENERAL FUND	86,915	12
RECEIVABLE FROM SEWER FUND	7,633	13
<b>Total (Acct. 145):</b>	<b>94,548</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</b>	<b>0</b>	

**BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES**

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

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL FUND	24,267	17
<b>Total (Acct. 233):</b>	<b>24,267</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	361,826	18
DEFERRED SPECIAL ASSESSMENTS	160,732	19
<b>Total (Acct. 253):</b>	<b>522,558</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	4,527,339	0	0	0	4,527,339	1
Materials and Supplies	35,947	0	0	0	35,947	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	887,378	0	0	0	887,378	4
Customer Advances for Construction					0	5
Regulatory Liability	373,133	0	0	0	373,133	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>3,302,775</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,302,775</b>	
Net Operating Income	252,170	0	0	0	252,170	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.64%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.64%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	384,440	0	0	0	<b>384,440</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	22,614	0	0	0	<b>22,614</b>	<b>3</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>361,826</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>361,826</b>	

**FINANCIAL SECTION FOOTNOTES**

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

**Bonds (221): If Interest Accrued During Year is non-zero AND the Bonds schedule shows a Principal Amount EOY of zero or less, please explain.**

The 1996 MR Bonds were paid off during the year.

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

The 1993 GO note was paid off during the year

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

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

Done.

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**Signature Page (Page ii)**

**General footnotes**

To the Village Board  
Village of Holmen  
Holmen, Wisconsin

We have compiled the balance sheets of Village of Holmen Water Utility as of December 31, 2007 and 2006, and the related statements of income and earned surplus and supplementary information for the years 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.

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

HAWKINS, ASH, BAPTIE & COMPANY, LLP

La Crosse, Wisconsin  
March 30, 2008

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	656,049	623,351	1
<b>Total Sales of Water</b>	<b>656,049</b>	<b>623,351</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	5,339	3,180	2
Miscellaneous Service Revenues (471)	141,504	2,759	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	24,149	24,907	6
<b>Total Other Operating Revenues</b>	<b>170,992</b>	<b>30,846</b>	
<b>Total Operating Revenues</b>	<b>827,041</b>	<b>654,197</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	5,638	3,605	7
Pumping Expenses (620-625)	94,968	76,386	8
Water Treatment Expenses (630-635)	2,728	5,344	9
Transmission and Distribution Expenses (640-655)	56,739	61,777	10
Customer Accounts Expenses (901-904)	18,466	17,406	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	152,686	143,308	13
<b>Total Operation and Maintenance Expenses</b>	<b>331,225</b>	<b>307,826</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	111,282	81,545	14
Amortization Expense (404-407)		0	15
Taxes (408)	132,364	108,437	16
<b>Total Other Operating Expenses</b>	<b>243,646</b>	<b>189,982</b>	
<b>Total Operating Expenses</b>	<b>574,871</b>	<b>497,808</b>	
<b>NET OPERATING INCOME</b>	<b>252,170</b>	<b>156,389</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	2,540	216,478	406,972	4
Commercial	347	46,144	73,905	5
Industrial	11	5,695	7,334	6
<b>Total Metered Sales to General Customers (461)</b>	<b>2,898</b>	<b>268,317</b>	<b>488,211</b>	
Private Fire Protection Service (462)	5		6,684	7
Public Fire Protection Service (463)	1		134,254	8
Other Sales to Public Authorities (464)	33	22,878	26,900	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>2,937</b>	<b>291,195</b>	<b>656,049</b>	

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

Use a separate line for each delivery point.

<b>Customer Name (a)</b>	<b>Point of Delivery (b)</b>	<b>Thousands of Gallons Sold (c)</b>	<b>Revenues (d)</b>
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NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	134,254	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
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>134,254</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	5,339	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>5,339</b>	
<b>Miscellaneous Service Revenues (471):</b>		
IMPACT FEE	141,504	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>141,504</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	18,599	10
<b>Other (specify):</b> SALE OF MATERIALS AND SUPPLIES	121	11
MISCELLANEOUS - RECONNECT FEES	5,429	12
<b>Total Other Water Revenues (474)</b>	<b>24,149</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	104	364	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	5,534	3,241	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>5,638</b>	<b>3,605</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	8,134	8,250	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	61,996	61,314	7
Operation Supplies and Expenses (623)	2,043	704	8
Maintenance of Pumping Plant (625)	22,795	6,118	9
<b>Total Pumping Expenses</b>	<b>94,968</b>	<b>76,386</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	1,260	1,968	10
Chemicals (631)	(202)	2,483	11
Operation Supplies and Expenses (632)	1,590	319	12
Maintenance of Water Treatment Plant (635)	80	574	13
<b>Total Water Treatment Expenses</b>	<b>2,728</b>	<b>5,344</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	46,792	40,738	14
Operation Supplies and Expenses (641)	204	492	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,646	275	16
Maintenance of Mains (651)	376	5,296	17
Maintenance of Services (652)	3,376	5,296	18
Maintenance of Meters (653)	(2,218)	2,177	19
Maintenance of Hydrants (654)	2,518	6,611	20
Maintenance of Other Plant (655)	1,045	892	21
<b>Total Transmission and Distribution Expenses</b>	<b>56,739</b>	<b>61,777</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	251	518	<b>22</b>
Accounting and Collecting Labor (902)	16,784	13,193	<b>23</b>
Supplies and Expenses (903)	1,431	3,695	<b>24</b>
Uncollectible Accounts (904)		0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>18,466</b>	<b>17,406</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	75,013	71,005	<b>27</b>
Office Supplies and Expenses (921)	9,356	8,332	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	7,525	3,100	<b>30</b>
Property Insurance (924)	7,540	6,932	<b>31</b>
Injuries and Damages (925)		0	<b>32</b>
Employee Pensions and Benefits (926)	50,208	52,348	<b>33</b>
Regulatory Commission Expenses (928)		0	<b>34</b>
Miscellaneous General Expenses (930)	3,044	1,591	<b>35</b>
Transportation Expenses (933)		0	<b>36</b>
Maintenance of General Plant (935)		0	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>152,686</b>	<b>143,308</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>331,225</b>	<b>307,826</b>	

### TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		124,959	100,691	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,071	3,921	2
<b>Net property tax equivalent</b>		<b>119,888</b>	<b>96,770</b>	
Social Security		11,743	11,089	3
PSC Remainder Assessment		733	578	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>132,364</b>	<b>108,437</b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			La Crosse				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.216202				3
County tax rate	mills		4.749162				4
Local tax rate	mills		4.576636				5
School tax rate	mills		13.443815				6
Voc. school tax rate	mills		2.438472				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.424287</b>				<b>10</b>
Less: state credit	mills		1.936013				11
<b>Net tax rate</b>	mills		<b>23.488274</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>4.576636</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>15.882287</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.458923</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.424287</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.804700</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.488274</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.901013</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>8,609,991</b>	8,609,991				22
Materials & Supplies	\$	<b>32,748</b>	32,748				23
<b>Subtotal</b>	\$	<b>8,642,739</b>	<b>8,642,739</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>220,144</b>	220,144				25
<b>Taxable Assets</b>	\$	<b>8,422,595</b>	<b>8,422,595</b>				<b>26</b>
Assessment Ratio	dec.		0.784942				27
<b>Assessed Value</b>	\$	<b>6,611,249</b>	<b>6,611,249</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.901013</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>124,959</b>	<b>124,959</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>124,959</b>					<b>34</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	430,683	854,892	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>430,683</b>	<b>854,892</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	359,211		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	84,699		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	167,586		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,060		20
<b>Total Pumping Plant</b>	<b>613,556</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	25,486		23
<b>Total Water Treatment Plant</b>	<b>25,486</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			1,285,575 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>1,285,575</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			359,211 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			84,699 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			167,586 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			2,060 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>613,556</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			25,486 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>25,486</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	88,947		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	390,503	1,342,852	26
Transmission and Distribution Mains (343)	953,038		27
Fire Mains (344)	0		28
Services (345)	65,234		29
Meters (346)	512,336	34,063	30
Hydrants (348)	129,840		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,139,898</b>	<b>1,376,915</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	2,819		36
Transportation Equipment (392)	41,513	19,050	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)	120,810	16,421	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	10,974	30,813	45
<b>Total General Plant</b>	<b>176,116</b>	<b>66,284</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,385,739</b>	<b>2,298,091</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,385,739</b>	<b>2,298,091</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			88,947 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)	9,793		1,723,562 26
Transmission and Distribution Mains (343)	3,741		949,297 27
Fire Mains (344)			0 28
Services (345)			65,234 29
Meters (346)	1,356		545,043 30
Hydrants (348)			129,840 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>14,890</b>	<b>0</b>	<b>3,501,923</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			2,819 36
Transportation Equipment (392)			60,563 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)			137,231 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			41,787 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>242,400</b>
<b>Total utility plant in service directly assignable</b>	<b>14,890</b>	<b>0</b>	<b>5,668,940</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>14,890</b>	<b>0</b>	<b>5,668,940</b>

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	30,000		26
Transmission and Distribution Mains (343)	2,671,433	342,471	27
Fire Mains (344)	0		28
Services (345)	746,071	70,300	29
Meters (346)	0		30
Hydrants (348)	464,626	59,325	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>3,912,130</b>	<b>472,096</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,912,130</b>	<b>472,096</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>3,912,130</b>	<b>472,096</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			30,000 26
Transmission and Distribution Mains (343)			3,013,904 27
Fire Mains (344)			0 28
Services (345)			816,371 29
Meters (346)			0 30
Hydrants (348)			523,951 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>4,384,226</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>4,384,226</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>4,384,226</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			18,019	<b>18,019</b>	1
February			15,658	<b>15,658</b>	2
March			18,497	<b>18,497</b>	3
April			20,124	<b>20,124</b>	4
May			36,079	<b>36,079</b>	5
June			42,374	<b>42,374</b>	6
July			68,968	<b>68,968</b>	7
August			31,321	<b>31,321</b>	8
September			25,650	<b>25,650</b>	9
October			21,404	<b>21,404</b>	10
November			15,460	<b>15,460</b>	11
December			16,072	<b>16,072</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>329,626</b>	<b>329,626</b>	
Less: Water sold				291,195	13
Volume pumped but not sold				<b>38,431</b>	14
Volume sold as a percent of volume pumped				<b>88%</b>	15
Volume used for water production, water quality and system maintenance				17,526	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>17,526</b>	19
Volume pumped but unaccounted for				<b>20,905</b>	20
Percent of water lost				<b>6%</b>	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.)				2,858	24
Date of maximum: 6/15/2007					25
Cause of maximum:					26
Due to high temperatures.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				325	27
Date of minimum: 12/16/2007					28
Total KWH used for pumping for the year				624,640	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
AMY DRIVE	4	150	20	246,008	Yes	<b>1</b>
AMANDA COURT	5	130	26	192,444	Yes	<b>2</b>
CREEKSIDE LANE	6	178	20	339,060	Yes	<b>3</b>
BRIGGS ROAD	7	175	20	249,098	Yes	<b>4</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	4	5	6	1
Location	AMY DRIVE	AMANDA COURT	CREEKSIDE LANE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	GOULDS	5
Year Installed	1976	1990	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,270	1,100	1,200	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	GENERAL ELECTRIC	U S MOTORS	9 10
Year Installed	1976	1990	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	150	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
Identification	7			14
Location	BRIGGS ROAD			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	GOULDS			18
Year Installed	2007			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,000			21
Pump Motor or Standby Engine Mfr	USEM			22 23
Year Installed	2007			24
Type	ELECTRIC			25
Horsepower	125			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	2	3	4	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	<b>3</b>
Year constructed	1968	1996	2007	<b>4</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	180	180	180	<b>6</b>
Total capacity in gallons (actual)	250,000	300,000	750,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	<b>12</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>13</b>
Is water fluoridated (yes, no)?	N	N	N	<b>14</b>

### WATER MAINS

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

Number of Feet							
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)
A	D	3.000	617	0	0	0	617
M	D	3.000	39	0	0	0	39
A	D	4.000	0	0	0	0	0
M	D	4.000	84	0	0	0	84
A	D	6.000	30,201	0	730	0	29,471
A	T	6.000	400	0	0	0	400
M	D	6.000	97,161	1,012	0	0	98,173
P	D	6.000	6,662	0	0	0	6,662
A	D	8.000	4,863	0	0	0	4,863
M	D	8.000	34,155	12,992	0	0	47,147
M	D	10.000	25,183	0	0	0	25,183
M	S	10.000	160	0	0	0	160
M	T	10.000	1,020	347	0	0	1,367
M	D	12.000	23,973	2,710	0	0	26,683
<b>Total Within Municipality</b>			<b>224,518</b>	<b>17,061</b>	<b>730</b>	<b>0</b>	<b>240,849</b>
M	D	6.000	74	0	0	0	74
M	D	8.000	4,166	0	0	0	4,166
M	D	10.000	19	0	0	0	19
M	T	12.000	5,517	0	0	0	5,517
<b>Total Outside of Municipality</b>			<b>9,776</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,776</b>
<b>Total Utility</b>			<b>234,294</b>	<b>17,061</b>	<b>730</b>	<b>0</b>	<b>250,625</b>

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	988	0	0	0	988		1
M	1.000	1,830	147	0	0	1,977	276	2
M	1.500	25	0	0	0	25	9	3
M	2.000	69	0	0	0	69	18	4
M	4.000	12	0	0	0	12		5
M	6.000	4	0	0	0	4	3	6
M	8.000	2	0	0	0	2		7
<b>Total Utility</b>		<b>2,930</b>	<b>147</b>	<b>0</b>	<b>0</b>	<b>3,077</b>	<b>306</b>	

### METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	0	0	0	0	0	0	1
0.750	2,700	78	27	0	2,751	103	2
1.000	119	24	1	0	142	17	3
1.250	0	0	0	0	0	0	4
1.500	18	4	2	0	20	3	5
2.000	14	0	0	0	14	0	6
3.000	13	0	0	0	13	0	7
4.000	4	1	0	0	5	1	8
6.000	1	0	0	0	1	1	9
<b>Total:</b>	<b>2,869</b>	<b>107</b>	<b>30</b>	<b>0</b>	<b>2,946</b>	<b>125</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	0	0	0	0	0	0	0	1
0.750	2,494	236	5	5	0	11	2,751	2
1.000	47	75	2	8	0	10	142	3
1.250	0	0	0	0	0	0	0	4
1.500	0	17	1	0	0	2	20	5
2.000	0	5	1	7	0	1	14	6
3.000	0	0	1	12	0	0	13	7
4.000	0	2	1	2	0	0	5	8
6.000	0	1	0	0	0	0	1	9
<b>Total:</b>	<b>2,541</b>	<b>336</b>	<b>11</b>	<b>34</b>	<b>0</b>	<b>24</b>	<b>2,946</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	14				14	1
Within Municipality	433	23			456	2
<b>Total Fire Hydrants</b>	<b>447</b>	<b>23</b>	<b>0</b>	<b>0</b>	<b>470</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	940
Number of distribution system valves end of year:	1,142
Number of distribution valves operated during year:	1,142

## WATER OPERATING SECTION FOOTNOTES

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

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

The amount in account 474- miscellaneous- represents reconnect fees paid by customers.

### Water Operation & Maintenance Expenses (Page W-05)

#### General footnotes

Account #653 - Debit balance due to adjustment for current year inventory.

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

Account 625 - Maintenance of pumping plant increased due to cy scada expenses.

### 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 \$50,000, please explain. If applicable, provide construction authorization.

Account 342- Addition of \$1,342,852 represents a new reservoir in service during 2007.

Account 314 - Addition of \$854,892 represents a new well in service during 2007.

### 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.

Financed by private developer contributions.

### Water Services (Page W-18)

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

Financed by private developer contributions.

### Meters (Page W-19)

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

Meters 1" and smaller are being tested every 10 years or replaced every 20 years.

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.