



3014 (02-02-05)

ANNUAL REPORT

OF

Name: RIB MOUNTAIN SANITARY DISTRICT

Principal Office: 5703 LILAC AVENUE
WAUSAU, WI 54401

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 DARIN WESTOVER of
(Person responsible for accounts)

RIB MOUNTAIN SANITARY DISTRICT, 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) 04/30/2008
(Date)

DIRECTOR OF PUBLIC WORKS
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RIB MOUNTAIN SANITARY DISTRICT

Utility Address: 5703 LILAC AVENUE
WAUSAU, WI 54401

When was utility organized? 4/1/1971

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR DARIN C. WESTOVER

Title: DIRECTOR OF PUBLIC WORKS

Office Address: RIB MOUNTAIN SANITARY DISTRICT
5703 LILAC AVE.
WAUSAU, WI 54401

Telephone: (715) 359 - 6177

Fax Number: (715) 359 - 3364

E-mail Address:

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

Name: NONE

Title:

Office Address:
5703 LILAC AVE
WAUSAU, WI 54401

Telephone: (715) 359 - 6177

Fax Number:

E-mail Address:

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

Name: EDWIN ABENDROTH

Title: PRESIDENT

Office Address:
806 PHLOX LANE
WAUSAU, WI 54401

Telephone: (715) 359 - 6236

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: KAREN KERBER

Title: CERTIFIED PUBLIC ACCOUNTANTS

Office Address: KERBER, ROSE & ASSOCIATES, S.C.
115 E FIFTH ST
SHAWANO, WI 54166

Telephone: (715) 526 - 9400

Fax Number: (715) 524 - 2599

E-mail Address: www.kerberrose.com

Date of most recent audit report: 3/6/2008

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

Names and titles of utility management including manager or superintendent:

Name: MR. DARIN C. WESTOVER

Title: DIRECTOR OF PUBLIC WORKS

Office Address: RIB MOUNTAIN SANITARY DISRICT
5703 LILAC AVE
WAUSAU, WI 54401

Telephone: (715) 359 - 6177

Fax Number: (715) 359 - 3364

E-mail Address:

Name of utility commission/committee: EDWIN ABENDROTH

Names of members of utility commission/committee:

- MR EDWIN ABENDROTH, PRESIDENT
 - MR EDWIN JENSEN, TREASURER
 - MRS MARY KATE RIORDAN, SECRETARY
-

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:

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)	761,394	761,347	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	389,517	360,735	2
Depreciation Expense (403)	68,567	68,154	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	14,803	14,634	5
Total Operating Expenses	472,887	443,523	
Net Operating Income	288,507	317,824	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	288,507	317,824	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	154,472	(235,286)	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	81,381	72,042	10
Miscellaneous Nonoperating Income (421)	524,543	6,002	11
Total Other Income	760,396	(157,242)	
Total Income	1,048,903	160,582	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(92,327)	(92,327)	12
Other Income Deductions (426)	134,077	131,473	13
Total Miscellaneous Income Deductions	41,750	39,146	
Income Before Interest Charges	1,007,153	121,436	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	0	0	
Net Income	1,007,153	121,436	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	19,424,645	19,210,819	20
Balance Transferred from Income (433)	1,007,153	121,436	21
Miscellaneous Credits to Surplus (434)	0	92,390	22
Miscellaneous Debits to Surplus--Debit (435)	155,729	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	20,276,069	19,424,645	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	761,394		761,394	1
Total (Acct. 400):	761,394	0	761,394	
Operation and Maintenance Expense (401-402):				
Derived	389,517		389,517	2
Total (Acct. 401-402):	389,517	0	389,517	
Depreciation Expense (403):				
Derived	68,567		68,567	3
Total (Acct. 403):	68,567	0	68,567	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	14,803		14,803	5
Total (Acct. 408):	14,803	0	14,803	
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:	288,507	0	288,507	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NET NONUTILITY INCOME	154,472		154,472	9
Total (Acct. 417):	154,472	0	154,472	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST/DIVIDEND INCOME	81,381	0	81,381 11
Total (Acct. 419):	81,381	0	81,381
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		512,733	512,733 12
MISC NONOPERATING INCOME	11,810	0	11,810 13
Total (Acct. 421):	11,810	512,733	524,543
TOTAL OTHER INCOME:	247,663	512,733	760,396

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(92,327)		(92,327) 14
0	0	0	0 15
Total (Acct. 425):	(92,327)	0	(92,327)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		134,077	134,077 16
0	0	0	0 17
Total (Acct. 426):	0	134,077	134,077
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(92,327)	134,077	41,750

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

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	0	0	0
NET INCOME:	628,497	378,656	1,007,153
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	3,881,546	15,543,099	19,424,645 24
Total (Acct. 216):	3,881,546	15,543,099	19,424,645
Balance Transferred from Income (433):			
Derived	628,497	378,656	1,007,153 25
Total (Acct. 433):	628,497	378,656	1,007,153
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
ADJUST PRIOR YEAR RETAINED EARNINGS	155,729	0	155,729 27
Total (Acct. 435)--Debit:	155,729	0	155,729
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215	0		0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,354,314	15,921,755	20,276,069

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				0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	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	761,394	0	0	0	761,394	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0	0	0	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	0	0	0	0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	761,394	0	0	0	761,394	

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	118,533		118,533	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	69,887		69,887	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	39,700		39,700	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts	7,052		7,052	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	235,172	0	235,172	

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	5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	13,183,685	13,295,836	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,693,748	3,467,754	2
Net Utility Plant	9,489,937	9,828,082	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	14,874,385	14,559,975	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	7,366,916	7,037,253	4
Net Nonutility Property	7,507,469	7,522,722	
Investment in Municipality (123)	0	0	5
Other Investments (124)	918,043	125,624	6
Special Funds (125)	2,933,805	2,418,349	7
Total Other Property and Investments	11,359,317	10,066,695	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	572,151	1,018,203	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	167,150	165,035	11
Other Accounts Receivable (143)	44	5,436	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	320,499	204,405	14
Materials and Supplies (150)	25,079	26,912	15
Prepayments (165)	749	716	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	1,085,672	1,420,707	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	21,934,926	21,315,484	

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)	0	0	21
Appropriated Earned Surplus (215)	0	0	22
Unappropriated Earned Surplus (216)	20,276,069	19,424,645	23
Total Proprietary Capital	20,276,069	19,424,645	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	0	0	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	53,478	244,779	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	0	0	33
Total Current and Accrued Liabilities	53,478	244,779	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	0	0	35
Other Deferred Credits (253)	1,605,379	1,646,060	36
Total Deferred Credits	1,605,379	1,646,060	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	37
Injuries and Damages Reserve (262)	0	0	38
Pensions and Benefits Reserve (263)	0	0	39
Miscellaneous Operating Reserves (265)	0	0	40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	21,934,926	21,315,484	

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	13,295,836	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	3,849,475	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	9,329,710	0	0	0	3
Utility Plant Purchased or Sold (102)	0	0			4
Utility Plant in Process of Reclassification (103)	0	0			5
Utility Plant Leased to Others (104)	0	0			6
Property Held for Future Use (105)	0	0			7
Completed Construction not Classified (106)	0	0			8
Construction Work in Progress (107)	4,500	0			9
Utility Plant Acquisition Adjustments (108)	0	0			10
Other Utility Plant Adjustments (109)	0	0			11
Total Utility Plant	13,183,685	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)	1,181,193	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	2,512,555	0	0	0	13
Total Accumulated Provision	3,693,748	0	0	0	
Net Utility Plant	9,489,937	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)	1,089,276				1,089,276	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	68,567				68,567	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,940				7,940	6
Accruals charged other						7
accounts (specify):						8
DEPRECIATION ADJUSTMENT	574				574	9
Salvage	0				0	10
Other credits (specify):						11
50% OF OTHER COMMON	15,836				15,836	12
					0	13
					0	14
					0	15
Total credits	92,917	0	0	0	92,917	16
Debits during year						17
Book cost of plant retired	1,000				1,000	18
Cost of removal	0				0	19
Other debits (specify):						20
	0				0	21
					0	22
					0	23
					0	24
Total debits	1,000	0	0	0	1,000	25
Balance end of year (110.1)	1,181,193	0	0	0	1,181,193	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)	2,378,478				2,378,478	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	134,077				134,077	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	134,077	0	0	0	134,077	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)	2,512,555	0	0	0	2,512,555	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	14,559,975	314,410		14,874,385	1
Other (specify):					
NONE	0			0	2
Total Nonutility Property (121)	14,559,975	314,410	0	14,874,385	
Less accum. prov. depr. & amort. (122)	7,037,253	329,663		7,366,916	3
Net Nonutility Property	7,522,722	(15,253)	0	7,507,469	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	15,406	16,720 2
Sewer utility	9,673	10,192 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	25,079	26,912

**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)				
NONE	0			1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE	0			2
Total			<u>0</u>	

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	0 1
Changes during year (explain):	
NONE	0 2
Balance end of year	0

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)	
G.O. BOND	02/01/1994	10/01/2008	4.75%	0	1
Total Bonds (Account 221):				0	

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)
--	------------------------------	------------------------------------	------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	14,803	2
Charged electric department expense		3
Charged sewer department expense	5,436	4
Other (explain):		
NONE		5
Total Accruals and other credits	20,239	
Taxes paid during year:		
County, state and local taxes		6
Social Security taxes	19,413	7
PSC Remainder Assessment	826	8
Other (explain):		
NONE		9
Total payments and other debits	20,239	
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)					
	0			0	1
G.O. BOND-94	0	0	0	0	2
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	5
Subtotal	0	0	0	0	
Total	0	0	0	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)	
Investment in Municipality (123):		
NONE	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS WATER & SEWER	918,043	2
Total (Acct. 124):	918,043	
Special Funds (125):		
DEPRECIATION FUNDS	2,933,805	3
Total (Acct. 125):	2,933,805	
Notes Receivable (141):		
NONE	0	4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	167,150	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	167,150	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	44	9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	44	
Receivables from Municipality (145):		
SPECIAL ASSESSMENTS, TAX LEVY & DELINQUENT UTILITY BILLS	320,499	12
Total (Acct. 145):	320,499	
Prepayments (165):		
PREPAID OPERATING EXPENSE	749	13
Total (Acct. 165):	749	
Extraordinary Property Losses (182):		
NONE	0	14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE	0	15
Total (Acct. 183):	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)	
Payables to Municipality (233):		
NONE	0	16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	1,477,232	17
NON UTILITY RETANED EARNINGS	128,147	18
Total (Acct. 253):	1,605,379	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,835,372	0	0	0	3,835,372	1
Materials and Supplies	16,063	0	0	0	16,063	2
Other (specify):						
NONE	0				0	3
Less Average:						
Reserve for Depreciation (110.1)	1,135,234	0	0	0	1,135,234	4
Customer Advances for Construction	0				0	5
Regulatory Liability	1,523,395	0	0	0	1,523,395	6
NONE	0				0	7
Average Net Rate Base	1,192,806	0	0	0	1,192,806	
Net Operating Income	288,507	0	0	0	288,507	8
Net Operating Income as a percent of						
Average Net Rate Base	24.19%	N/A	N/A	N/A	24.19%	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	1,569,559	0	0	0	1,569,559	1
Add credits during year:						
NONE	0				0	2
Deduct charges:						
Miscellaneous Amortization (425)	92,327	0	0	0	92,327	3
Other (specify):						
NONE	0				0	4
Balance End of Year	1,477,232	0	0	0	1,477,232	

FINANCIAL SECTION FOOTNOTES

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.

TOTAL OF SPECIAL ASSESMENTS, TAX LEVY AND DELINQUENT WATER BILL FOR
COLLECTION BY MUNICIPALITY.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	749,774	749,000	1
Total Sales of Water	749,774	749,000	
Other Operating Revenues			
Forfeited Discounts (470)	3,680	4,480	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	7,940	7,867	6
Total Other Operating Revenues	11,620	12,347	
Total Operating Revenues	761,394	761,347	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	18,430	17,679	7
Pumping Expenses (620-625)	34,002	27,602	8
Water Treatment Expenses (630-635)	63,955	59,951	9
Transmission and Distribution Expenses (640-655)	72,247	71,557	10
Customer Accounts Expenses (901-904)	20,075	21,732	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	180,808	162,214	13
Total Operation and Maintenance Expenses	389,517	360,735	
Other Operating Expenses			
Depreciation Expense (403)	68,567	68,154	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	14,803	14,634	16
Total Other Operating Expenses	83,370	82,788	
Total Operating Expenses	472,887	443,523	
NET OPERATING INCOME	288,507	317,824	

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	21	757	1,370	2
Industrial				3
Total Unmetered Sales to General Customers (460)	21	757	1,370	
Metered Sales to General Customers (461)				
Residential	2,129	131,931	444,207	4
Commercial	200	61,630	120,414	5
Industrial				6
Total Metered Sales to General Customers (461)	2,329	193,561	564,621	
Private Fire Protection Service (462)	24		14,526	7
Public Fire Protection Service (463)	1		162,350	8
Other Sales to Public Authorities (464)	13	2,064	6,907	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 2,388	 196,382	 749,774	

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	NONE	0	0
Total		0	0

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)	162,350	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	162,350	
Forfeited Discounts (470):		
Customer late payment charges	3,680	5
Other (specify):		
NONE	0	6
Total Forfeited Discounts (470)	3,680	
Miscellaneous Service Revenues (471):		
NONE	0	7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE	0	8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	7,940	10
Other (specify):		
NONE	0	11
Total Other Water Revenues (474)	7,940	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	45	55	3
Maintenance of Water Source Plant (605)	18,385	17,624	4
Total Source of Supply Expenses	18,430	17,679	
PUMPING EXPENSES			
Operation Labor (620)	0	0	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	30,939	26,842	7
Operation Supplies and Expenses (623)	636	207	8
Maintenance of Pumping Plant (625)	2,427	553	9
Total Pumping Expenses	34,002	27,602	
WATER TREATMENT EXPENSES			
Operation Labor (630)	17,247	17,369	10
Chemicals (631)	39,532	39,635	11
Operation Supplies and Expenses (632)	256	746	12
Maintenance of Water Treatment Plant (635)	6,920	2,201	13
Total Water Treatment Expenses	63,955	59,951	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	0	0	14
Operation Supplies and Expenses (641)	4,029	1,551	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,739	1,230	16
Maintenance of Mains (651)	11,120	11,211	17
Maintenance of Services (652)	13,438	12,536	18
Maintenance of Meters (653)	6,720	7,219	19
Maintenance of Hydrants (654)	1,265	4,116	20
Maintenance of Other Plant (655)	33,936	33,694	21
Total Transmission and Distribution Expenses	72,247	71,557	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	3,811	3,194	22
Accounting and Collecting Labor (902)	13,216	15,975	23
Supplies and Expenses (903)	3,048	2,563	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	20,075	21,732	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	63,707	62,509	27
Office Supplies and Expenses (921)	16,919	15,305	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	6,026	9,467	30
Property Insurance (924)	7,530	7,245	31
Injuries and Damages (925)	0	0	32
Employee Pensions and Benefits (926)	60,739	54,224	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	10,293	6,852	35
Transportation Expenses (933)	9,284	5,412	36
Maintenance of General Plant (935)	6,310	1,200	37
Total Administrative and General Expenses	180,808	162,214	
Total Operation and Maintenance Expenses	389,517	360,735	

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			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		13,977	13,985	3
PSC Remainder Assessment		826	649	4
Other (specify): NONE			0	5
Total tax expense		14,803	14,634	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	174,726	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	250,180	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	424,906	0	
PUMPING PLANT			
Land and Land Rights (320)	9,023	0	12
Structures and Improvements (321)	85,903	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	161,844	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	24,889	1,317	20
Total Pumping Plant	281,659	1,317	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	165,480	0	23
Total Water Treatment Plant	165,480	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			174,726	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)			250,180	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	424,906	
PUMPING PLANT				
Land and Land Rights (320)			9,023	12
Structures and Improvements (321)			85,903	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			161,844	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	1,000		25,206	20
Total Pumping Plant	1,000	0	281,976	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			165,480	23
Total Water Treatment Plant	0	0	165,480	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	34,945		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	41,040		26
Transmission and Distribution Mains (343)	2,329,013	5,228	27
Fire Mains (344)	0		28
Services (345)	12,000		29
Meters (346)	263,335	2,710	30
Hydrants (348)	21,552	842	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,701,885	8,780	
GENERAL PLANT			
Land and Land Rights (389)	20,355	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	37,326		35
Computer Equipment (391.1)	29,054	1,275	36
Transportation Equipment (392)	65,954	16,704	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	29,363	0	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	57,654	1,130	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	7,633	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	247,339	19,109	
Total utility plant in service directly assignable	3,821,269	29,206	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	3,821,269	29,206	

**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)			34,945 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			41,040 26
Transmission and Distribution Mains (343)			2,334,241 27
Fire Mains (344)			0 28
Services (345)			12,000 29
Meters (346)			266,045 30
Hydrants (348)			22,394 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,710,665
GENERAL PLANT			
Land and Land Rights (389)			20,355 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			37,326 35
Computer Equipment (391.1)			30,329 36
Transportation Equipment (392)			82,658 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			29,363 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			58,784 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			7,633 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	266,448
Total utility plant in service directly assignable	1,000	0	3,849,475
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	1,000	0	3,849,475

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	0	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	303,881	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	0	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
Total Pumping Plant	303,881	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	68,460	0	22
Water Treatment Equipment (332)	499,874	0	23
Total Water Treatment Plant	568,334	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			303,881 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			0 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	303,881
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			68,460 22
Water Treatment Equipment (332)			499,874 23
Total Water Treatment Plant	0	0	568,334

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	405,389	0	26
Transmission and Distribution Mains (343)	6,123,605	349,360	27
Fire Mains (344)	0	0	28
Services (345)	862,244	53,000	29
Meters (346)	0	0	30
Hydrants (348)	370,888	14,000	31
Other Transmission and Distribution Plant (349)	0	0	32
Total Transmission and Distribution Plant	7,762,126	416,360	
GENERAL PLANT			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	279,009	0	34
Office Furniture and Equipment (391)	0	0	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	0	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
Total General Plant	279,009	0	
Total utility plant in service directly assignable	8,913,350	416,360	
Common Utility Plant Allocated to Water Department	0	0	46
Total utility plant in service	8,913,350	416,360	

**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)			405,389 26
Transmission and Distribution Mains (343)			6,472,965 27
Fire Mains (344)			0 28
Services (345)			915,244 29
Meters (346)			0 30
Hydrants (348)			384,888 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	8,178,486
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			279,009 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	279,009
Total utility plant in service directly assignable	0	0	9,329,710
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	9,329,710

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			21,426	21,426	1
February			13,959	13,959	2
March			13,671	13,671	3
April			17,450	17,450	4
May			18,847	18,847	5
June			24,290	24,290	6
July			28,196	28,196	7
August			25,016	25,016	8
September			15,417	15,417	9
October			16,162	16,162	10
November			19,366	19,366	11
December			29,631	29,631	12
Total annual pumpage	0	0	243,431	243,431	
Less: Water sold				196,382	13
Volume pumped but not sold				47,049	14
Volume sold as a percent of volume pumped				81%	15
Volume used for water production, water quality and system maintenance				26,691	16
Volume related to equipment/system malfunction				0	17
Non-utility volume NOT included in water sales				0	18
Total volume not sold but accounted for				26,691	19
Volume pumped but unaccounted for				20,358	20
Percent of water lost				8%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,962	24
Date of maximum: 11/27/2007					25
Cause of maximum:					26
WATER FOR SNOW MAKING					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				224	27
Date of minimum: 3/14/2007					28
Total KWH used for pumping for the year				399,600	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	1	90	16	700,000	Yes	1
WELL	2	90	16	700,000	Yes	2
WELL	3	90	16	700,000	Yes	3
WELL	4	80	20	500,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL NO. 1	WELL NO. 2	WELL NO. 4	1
Location	5703 LILAC	5703 LILAC	5406 FERN LN	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1986	1986	2000	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	450	450	350	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. MOTOR	9 10
Year Installed	1986	1986	2000	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO.3			14
Location	5701 LILAC			15
Purpose	P			16
Destination	D			17
Pump Manufacturer	LAYNE			18
Year Installed	1986			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	450			21
Pump Motor or Standby Engine Mfr	U.S. MOTOR			22 23
Year Installed	1986			24
Type	ELECTRIC			25
Horsepower	40			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	TULIP RESERVOIR		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1986		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	170		6
Total capacity in gallons (actual)	450,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	7.0000		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	3.000	39	0	0	0	39	1
P	D	4.000	65	0	0	0	65	2
P	D	6.000	114,367	210	0	0	114,577	3
M	D	8.000	1,215	0	0	0	1,215	4
P	D	8.000	86,793	3,895	0	0	90,688	5
P	D	10.000	11,886	0	0	0	11,886	6
M	D	12.000	330	0	0	0	330	7
P	D	12.000	49,427	0	0	0	49,427	8
M	D	14.000	2,346	0	0	0	2,346	9
Total Within Municipality			266,468	4,105	0	0	270,573	
Total Utility			266,468	4,105	0	0	270,573	

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	1.000	2,523	53	0	0	2,576	340	1
M	1.500	52	3	0	0	55	37	2
M	2.000	83	1	0	0	84	7	3
M	3.000	3	0	0	0	3	2	4
P	4.000	1	0	0	0	1	0	5
P	6.000	11	1	0	0	12	0	6
P	8.000	2	0	0	0	2	0	7
P	10.000	1	0	0	0	1	0	8
Total Utility		2,676	58	0	0	2,734	386	

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	2,287	0	0	0	2,287	23	1
1.000	44	4	0	0	48	0	2
1.500	28	2	0	0	30	5	3
2.000	18	2	0	0	20	5	4
3.000	5	0	0	0	5	3	5
4.000	1	0	0	0	1	1	6
Total:	2,383	8	0	0	2,391	37	

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	2,118	124	0	1	0	44	2,287	1
1.000	9	36	0	3	0	0	48	2
1.500	2	23	0	4	0	1	30	3
2.000	1	14	0	4	0	1	20	4
3.000	0	4	0	1	0	0	5	5
4.000	0	1	0	0	0	0	1	6
Total:	2,130	202	0	13	0	46	2,391	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	326	7			333	2
Total Fire Hydrants	326	7	0	0	333	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	333
Number of distribution system valves end of year:	812
Number of distribution valves operated during year:	720

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.

DEPRECIATION ON METERS CHARGED TO SEWER

Water Operation & Maintenance Expenses (Page W-05)

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

ACCOUNT 935 EXTRA COST FOR BUILDING PAINTING AND DRIVEWAY REPAIR

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.

WATER MAIN INSTALLATION FINANCED BY SPECIAL ASSESSMENT

Water Services (Page W-18)

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

SEVICES FINANCED BY SPECIAL ASSESSMENT

Meters (Page W-19)

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

1" AND SMALLER METERS ARE TESTED EVERY 10 YEARS

If 2-inch or greater meters are reported as residential, please explain.

2 INCH METER FOR MULTI FAMILY DWELLING

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.

STATION METERS ARE TESTED EVEY 4 YEARS
