



3014 (02-02-05)

ANNUAL REPORT

OF

Name: RICHLAND CENTER WATER UTILITY

Principal Office: 450 SOUTH MAIN STREET
P.O. BOX 312
RICHLAND CENTER, WI 53581-0312

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.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Distribution of Total Payroll	F-05
Full-Time Employees (FTE)	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 110.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Acct. 221)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Source of Supply, Pumping and Purchased Water Statistics	W-12
Sources of Water Supply - Ground Waters	W-13
Sources of Water Supply - Surface Waters	W-14
Pumping & Power Equipment	W-15
Reservoirs, Standpipes & Water Treatment	W-16
Water Mains	W-17
Water Services	W-18
Meters	W-19
Hydrants and Distribution System Valves	W-20

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Operating Section Footnotes	W-21

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: RICHLAND CENTER WATER UTILITY

Utility Address: 450 SOUTH MAIN STREET

P.O. BOX 312

RICHLAND CENTER, WI 53581-0312

When was utility organized? 6/1/1904

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JANICE LEONARD

Title: OFFICE MANAGER

Office Address:

450 SOUTH MAIN STREET

P.O. BOX 312

RICHLAND CENTER, WI 53581-0312

Telephone: (608) 647 - 3844

Fax Number: (608) 647 - 2830

E-mail Address: n/a

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: STEVE COMPTON

Title: CITY ADMINISTRATOR-UTILITY MANAGER

Office Address:

450 SOUTH MAIN STREET

P.O. BOX 312

RICHLAND CENTER, WI 53581-0312

Telephone: (608) 647 - 3844

Fax Number: (608) 847 - 2830

E-mail Address:

Are records of utility audited by individuals or firms, other than utility employee? NO

IDENTIFICATION AND OWNERSHIP

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

Name: LEE BENEDICT

Title: ACCOUNTANT

Office Address: VIRCHOW KRAUSE & COMPANY, LLP
TEN TERRACE CT
P.O. BOX 7398
MADISON, WI 53707-7398

Telephone: (605) 249 - 6622

Fax Number:

E-mail Address: lbenedict@virchowkrause.com

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: MS JANICE LEONARD

Title: OFFICE MANAGER

Office Address:
450 SOUTH MAIN STREET
P.O. BOX 312
RICHLAND CENTER, WI 53581-0312

Telephone: (608) 647 - 3844

Fax Number: (608) 647 - 2830

E-mail Address: n/a

Name of utility commission/committee: Utility Commission

Names of members of utility commission/committee:

- RICHARD BEGGS
 - STEVE DEETS
 - JIM HEIAR
 - RODNEY PERRY, PRESIDENT
 - SCOTT SAWLE
 - DAVID SIEFKES
 - FRANK WARNICK
-

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name: VIRCHOW KRAUSE AND CO, LLP
TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707-7398

Contact Person:

Title:

Telephone: (608) 249 - 6622 EXT

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/2007 12/31/2007

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

n/a

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,001,604	893,514	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	428,901	494,931	2
Depreciation Expense (403)	134,158	120,995	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	124,503	122,862	5
Total Operating Expenses	687,562	738,788	
Net Operating Income	314,042	154,726	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	314,042	154,726	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,119	317	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	111,069	88,727	10
Miscellaneous Nonoperating Income (421)	99,239	94,392	11
Total Other Income	211,427	183,436	
Total Income	525,469	338,162	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(20,106)	(20,106)	12
Other Income Deductions (426)	35,463	33,881	13
Total Miscellaneous Income Deductions	15,357	13,775	
Income Before Interest Charges	510,112	324,387	
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	510,112	324,387	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,040,044	4,715,657	20
Balance Transferred from Income (433)	510,112	324,387	21
Miscellaneous Credits to Surplus (434)	0	0	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
Total Unappropriated Earned Surplus End of Year (216)	5,550,156	5,040,044	

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	1,001,604		1,001,604	1
Total (Acct. 400):	1,001,604	0	1,001,604	
Operation and Maintenance Expense (401-402):				
Derived	428,901		428,901	2
Total (Acct. 401-402):	428,901	0	428,901	
Depreciation Expense (403):				
Derived	134,158		134,158	3
Total (Acct. 403):	134,158	0	134,158	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	124,503		124,503	5
Total (Acct. 408):	124,503	0	124,503	
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:	314,042	0	314,042	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	1,119		1,119	8
Total (Acct. 415-416):	1,119	0	1,119	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INVESTMENT INCOME	111,069	0	111,069 11
Total (Acct. 419):	111,069	0	111,069
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
SUBDIVISION/CHURCH	0	99,239	99,239 13
Total (Acct. 421):	0	99,239	99,239
TOTAL OTHER INCOME:	112,188	99,239	211,427
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(20,106)		(20,106) 14
NONE	0	0	0 15
Total (Acct. 425):	(20,106)	0	(20,106)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		35,463	35,463 16
NONE	0	0	0 17
Total (Acct. 426):	0	35,463	35,463
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(20,106)	35,463	15,357
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:	446,336	63,776	510,112
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	3,828,851	1,211,193	5,040,044 24
Total (Acct. 216):	3,828,851	1,211,193	5,040,044
Balance Transferred from Income (433):			
Derived	446,336	63,776	510,112 25
Total (Acct. 433):	446,336	63,776	510,112
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			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):	4,275,187	1,274,969	5,550,156

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,119				1,119	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	1,119	0	0	0	1,119	

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	1,001,604	0	0	0	1,001,604	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,001,604	0	0	0	1,001,604	

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	131,422		131,422	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
Total Payroll	131,422	0	131,422	

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	3.8	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	6,757,329	6,491,760	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,844,124	1,689,052	2
Net Utility Plant	4,913,205	4,802,708	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	429,755	455,712	6
Special Funds (125)	53,283	25,986	7
Total Other Property and Investments	483,038	481,698	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	186,458	44,780	8
Temporary Cash Investments (132)	1,770,042	1,464,777	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	94,630	96,442	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	39,398	20,699	14
Materials and Supplies (150)	56,037	44,291	15
Prepayments (165)	4,496	4,497	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	2,151,061	1,675,486	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	33,026	19,939	20
Total Deferred Debits	33,026	19,939	
Total Assets and Other Debits	7,580,330	6,979,831	

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)	1,504,850	1,504,850	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	5,550,156	5,040,044	23
Total Proprietary Capital	7,055,006	6,544,894	
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)	91,483	12,729	28
Payables to Municipality (233)	30,518	1,919	29
Customer Deposits (235)			30
Taxes Accrued (236)	26,493	28,583	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	55,133	49,903	33
Total Current and Accrued Liabilities	203,627	93,134	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	321,697	341,803	36
Total Deferred Credits	321,697	341,803	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	7,580,330	6,979,831	

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	6,491,760	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)	4,827,226	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,835,948	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)	94,155				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	6,757,329	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)	1,281,187	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	562,937	0	0	0	13
Total Accumulated Provision	1,844,124	0	0	0	
Net Utility Plant	4,913,205	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)	1,161,578				1,161,578	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	134,158				134,158	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	8,111				8,111	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	49,800				49,800	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	192,069	0	0	0	192,069	16
Debits during year						17
Book cost of plant retired	72,185				72,185	18
Cost of removal	275				275	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	72,460	0	0	0	72,460	25
Balance end of year (110.1)	1,281,187	0	0	0	1,281,187	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)	527,474				527,474	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	35,463				35,463	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	35,463	0	0	0	35,463	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)	562,937	0	0	0	562,937	26
Composite Depreciation Rate?	Yes					27
If yes, what is the rate?	2.86%					28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	56,037	44,291	2
Sewer utility		0	3
Gas utility		0	4
Merchandise		0	5
Other materials & supplies		0	6
Total Materials and Supplies	56,037	44,291	

**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				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				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	1,504,850	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,504,850</u></u>	

BONDS (ACCT. 221)

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

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

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

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	28,583	1
Accruals:		
Charged water department expense	124,503	2
Charged electric department expense		3
Charged sewer department expense	2,508	4
Other (explain):		
NONE		5
Total Accruals and other credits	127,011	
Taxes paid during year:		
County, state and local taxes	114,001	6
Social Security taxes	10,055	7
PSC Remainder Assessment	1,127	8
Other (explain):		
FICA TAXES	3,918	9
Total payments and other debits	129,101	
Balance end of year	26,493	

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)					
None	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
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		1
Total (Acct. 123):	0	
Other Investments (124):		
ADVANCE TO TIF DISTRICTS	429,305	2
MISCELLANEOUS RECIEVABLE FROM TIF	450	3
Total (Acct. 124):	429,755	
Special Funds (125):		
EQUIPMENT REPLACEMENT FUNDS	53,283	4
Total (Acct. 125):	53,283	
Notes Receivable (141):		
NONE		5
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	94,630	6
Electric		7
Sewer (Regulated)		8
Other (specify):		
NONE		9
Total (Acct. 142):	94,630	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		10
Merchandising, jobbing and contract work		11
Other (specify):		
NONE		12
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM SEWER FOR JOINT METERING ALLOCATION	37,622	13
UTILITY BILLS DUE FROM CITY	1,776	14
Total (Acct. 145):	39,398	
Prepayments (165):		
PREPAID ITEMS	4,496	15
Total (Acct. 165):	4,496	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Other Deferred Debits (183):		
PRELIMINARY SURVEY AND INVESTIGATION	33,026	17
Total (Acct. 183):	33,026	
Payables to Municipality (233):		
DUE TO ELECTRIC UTILITY FOR ALLOCATIONS OF SHARED COSTS	6,297	18
DUE TO SEWER UTILITY FOR ALLOCATIONS OF SHARED COSTS	24,221	19
Total (Acct. 233):	30,518	
Other Deferred Credits (253):		
Regulatory Liability	321,697	20
NONE		21
Total (Acct. 253):	321,697	

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)	4,791,138	0	0	0	4,791,138	1
Materials and Supplies	50,164	0	0	0	50,164	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,221,382	0	0	0	1,221,382	4
Customer Advances for Construction					0	5
Regulatory Liability	331,750	0	0	0	331,750	6
NONE					0	7
Average Net Rate Base	3,288,170	0	0	0	3,288,170	
Net Operating Income	314,042	0	0	0	314,042	8
Net Operating Income as a percent of						
Average Net Rate Base	9.55%	N/A	N/A	N/A	9.55%	

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	341,803	0	0	0	341,803	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	20,106	0	0	0	20,106	3
Other (specify):						
NONE					0	4
Balance End of Year	321,697	0	0	0	321,697	

FINANCIAL SECTION FOOTNOTES

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

Other Deferred Debits (Acct 183): amortization requires PSC authorization. Provide date of authorization.

Authorization not required, costs due to engineering costs related to the installation of a new well.

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.

Receivables from Municipality (145) - Increase due to not paying joint metering allocation from 2006.

Payables to Municipality (233) - Done

Preliminary Survey and Investigation (183) - N/A

Payables to Municipality (233) - Done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	990,556	883,132	1
Total Sales of Water	990,556	883,132	
Other Operating Revenues			
Forfeited Discounts (470)	1,799	1,616	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)	9,249	8,766	6
Total Other Operating Revenues	11,048	10,382	
Total Operating Revenues	1,001,604	893,514	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	946	0	7
Pumping Expenses (620-625)	73,825	83,743	8
Water Treatment Expenses (630-635)	11,977	10,543	9
Transmission and Distribution Expenses (640-655)	200,455	186,708	10
Customer Accounts Expenses (901-904)	39,004	36,759	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	102,694	177,178	13
Total Operation and Maintenance Expenses	428,901	494,931	
Other Operating Expenses			
Depreciation Expense (403)	134,158	120,995	14
Amortization Expense (404-407)		0	15
Taxes (408)	124,503	122,862	16
Total Other Operating Expenses	258,661	243,857	
Total Operating Expenses	687,562	738,788	
NET OPERATING INCOME	314,042	154,726	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	0	0	0	1
Commercial	0	0	0	2
Industrial	0	0	0	3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,777	82,762	308,445	4
Commercial	288	45,792	115,926	5
Industrial	23	211,062	240,804	6
Total Metered Sales to General Customers (461)	2,088	339,616	665,175	
Private Fire Protection Service (462)	22		17,783	7
Public Fire Protection Service (463)	2,109		269,074	8
Other Sales to Public Authorities (464)	27	25,278	38,524	9
Sales to Irrigation Customers (465)	0			10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0			12
Total Sales of Water	4,246	364,894	990,556	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	269,074	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE	0	4
Total Public Fire Protection Service (463)	269,074	
Forfeited Discounts (470):		
Customer late payment charges	1,799	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	1,799	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	8,261	10
Other (specify):		
MISCELLANEOUS	988	11
Total Other Water Revenues (474)	9,249	

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)	946	0	3
Maintenance of Water Source Plant (605)	0	0	4
Total Source of Supply Expenses	946	0	
PUMPING EXPENSES			
Operation Labor (620)	2,855	2,895	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	52,559	45,537	7
Operation Supplies and Expenses (623)	7,991	7,215	8
Maintenance of Pumping Plant (625)	10,420	28,096	9
Total Pumping Expenses	73,825	83,743	
WATER TREATMENT EXPENSES			
Operation Labor (630)	2,909	3,215	10
Chemicals (631)	9,068	7,328	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	11,977	10,543	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	62,037	54,335	14
Operation Supplies and Expenses (641)	8,477	7,092	15
Maintenance of Distribution Reservoirs and Standpipes (650)	10,013	839	16
Maintenance of Mains (651)	55,585	94,956	17
Maintenance of Services (652)	39,568	17,789	18
Maintenance of Meters (653)	5,976	5,041	19
Maintenance of Hydrants (654)	18,799	6,656	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	200,455	186,708	

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)	5,119	5,052	22
Accounting and Collecting Labor (902)	28,051	26,919	23
Supplies and Expenses (903)	5,834	4,529	24
Uncollectible Accounts (904)		259	25
Total Customer Accounts Expenses	39,004	36,759	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	716	8,381	27
Office Supplies and Expenses (921)	5,880	6,908	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	13,550	21,146	30
Property Insurance (924)	3,000	2,800	31
Injuries and Damages (925)	7,839	12,605	32
Employee Pensions and Benefits (926)	52,988	105,624	33
Regulatory Commission Expenses (928)	0	4,306	34
Miscellaneous General Expenses (930)	7,207	7,125	35
Transportation Expenses (933)	11,125	8,283	36
Maintenance of General Plant (935)	389	0	37
Total Administrative and General Expenses	102,694	177,178	
Total Operation and Maintenance Expenses	428,901	494,931	

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		111,911	111,467	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,508	2,542	2
Net property tax equivalent		109,403	108,925	
Social Security		10,055	9,814	3
PSC Remainder Assessment		1,127	577	4
Other (specify): FICA ON BENEFITS		3,918	3,546	5
Total tax expense		124,503	122,862	

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			Richland				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.226869				2
County tax rate	mills		7.980947				3
Local tax rate	mills		8.729560				4
School tax rate	mills		13.344777				5
Voc. school tax rate	mills		2.304326				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		32.586479				9
Less: state credit	mills		2.070859				10
Net tax rate	mills		30.515620				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		8.729560				12
Combined School Tax Rate	mills		15.649103				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		24.378663				15
Total Tax Rate	mills		32.586479				16
Ratio of Local and School Tax to Total	dec.		0.748122				17
Total tax net of state credit	mills		30.515620				18
Net Local and School Tax Rate	mills		22.829408				19
Utility Plant, Jan. 1	\$	6,491,760	6,491,760				20
Materials & Supplies	\$	44,291	44,291				21
Subtotal	\$	6,536,051	6,536,051				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	6,536,051	6,536,051				24
Assessment Ratio	dec.		0.750000				25
Assessed Value	\$	4,902,038	4,902,038				26
Net Local & School Rate	mills		22.829408				27
Tax Equiv. Computed for Current Year	\$	111,911	111,911				28
Tax Equivalent per 1994 PSC Report	\$	82,240					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	111,911					31

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	194,726		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	194,726	0	
PUMPING PLANT			
Land and Land Rights (320)	1,670		12
Structures and Improvements (321)	188,913		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	243,083		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	8,698		20
Total Pumping Plant	442,364	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	6,896		22
Water Treatment Equipment (332)	3,481		23
Total Water Treatment Plant	10,377	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)			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)			194,726 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	194,726
PUMPING PLANT			
Land and Land Rights (320)			1,670 12
Structures and Improvements (321)			188,913 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			243,083 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			8,698 20
Total Pumping Plant	0	0	442,364
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			6,896 22
Water Treatment Equipment (332)			3,481 23
Total Water Treatment Plant	0	0	10,377

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)	5,300	1	24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	176,666	19,776	26
Transmission and Distribution Mains (343)	2,241,727		27
Fire Mains (344)	0		28
Services (345)	368,790		29
Meters (346)	292,911	6,559	30
Hydrants (348)	294,853		31
Other Transmission and Distribution Plant (349)	1,030		32
Total Transmission and Distribution Plant	3,381,277	26,336	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	461,634		34
Office Furniture and Equipment (391)	13,753	583	35
Computer Equipment (391.1)	22,591	4,700	36
Transportation Equipment (392)	64,187	54,541	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	46,403		39
Laboratory Equipment (395)	8,505		40
Power Operated Equipment (396)	71,732	5,400	41
Communication Equipment (397)	17,100		42
SCADA Equipment (397.1)	20,402	3,000	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	726,307	68,224	
Total utility plant in service directly assignable	4,755,051	94,560	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,755,051	94,560	

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)			5,301 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			196,442 26
Transmission and Distribution Mains (343)	8,840		2,232,887 27
Fire Mains (344)			0 28
Services (345)	1,440		367,350 29
Meters (346)	2,478		296,992 30
Hydrants (348)			294,853 31
Other Transmission and Distribution Plant (349)			1,030 32
Total Transmission and Distribution Plant	12,758	0	3,394,855
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			461,634 34
Office Furniture and Equipment (391)			14,336 35
Computer Equipment (391.1)			27,291 36
Transportation Equipment (392)	59,427	49,800	109,101 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			46,403 39
Laboratory Equipment (395)			8,505 40
Power Operated Equipment (396)			77,132 41
Communication Equipment (397)			17,100 42
SCADA Equipment (397.1)			23,402 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	59,427	49,800	784,904
Total utility plant in service directly assignable	72,185	49,800	4,827,226
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	72,185	49,800	4,827,226

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		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	128,741		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	128,741	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	221,444		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	70,687		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	292,131	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	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)			128,741 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	128,741
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			221,444 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			70,687 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	292,131
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,024,638	90,172	27
Fire Mains (344)	0		28
Services (345)	160,251		29
Meters (346)	0		30
Hydrants (348)	130,948	9,067	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,315,837	99,239	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	1,736,709	99,239	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,736,709	99,239	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			1,114,810 27
Fire Mains (344)			0 28
Services (345)			160,251 29
Meters (346)			0 30
Hydrants (348)			140,015 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	1,415,076
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	1,835,948
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	1,835,948

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			31,236	31,236	1
February			30,563	30,563	2
March			31,005	31,005	3
April			32,498	32,498	4
May			33,512	33,512	5
June			37,198	37,198	6
July			35,412	35,412	7
August			38,228	38,228	8
September			35,065	35,065	9
October			34,910	34,910	10
November			33,282	33,282	11
December			30,164	30,164	12
Total annual pumpage	0	0	403,073	403,073	
Less: Water sold				364,894	13
Volume pumped but not sold				38,179	14
Volume sold as a percent of volume pumped				91%	15
Volume used for water production, water quality and system maintenance				8,786	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				8,786	19
Volume pumped but unaccounted for				29,393	20
Percent of water lost				7%	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.)				2,431,000	24
Date of maximum: 7/25/2007					25
Cause of maximum:					26
FOREMOST FARMS ON CITY WATER					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				623,000	27
Date of minimum: 1/13/2007					28
Total KWH used for pumping for the year				250,908	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)	
47 EAST ROBB ROAD	EK382	406	19	1,606,800	Yes	1
26500 PLEASANT VALLEY DRIVE	HN581	510	18	1,587,600	Yes	2
191 N JEFFERSON	KY554	400	18	479,520	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1-BOOSTER STATION	2 BOOSTER STATION	3 BOOSTER STATION	1
Location	761 N CEDAR STREET	761 N CEDAR STREET	761 N CEDAR STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	DEMING	DEMING	DEMING	5
Year Installed	2006	2006	2006	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	100	100	100	8
Pump Motor or Standby Engine Mfr	US MOTOR	US MOTOR	US MOTOR	9 10
Year Installed	2006	2006	2006	11
Type	OTHER	OTHER	OTHER	12
Horsepower	15	15	15	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	5	6	7	14
Location	191 N JEFFERSON	47 EAST ROBB ROAD	0 PLEASANT VALLEY DRIVE	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	BYRON JACKSON	FAIRBANKS	FAIRBANKS	18
Year Installed	1983	1992	2000	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	500	1,000	1,000	21
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	US MOTOR	22 23
Year Installed	1993	1992	2000	24
Type	OTHER	OTHER	OTHER	25
Horsepower	50	100	100	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	EAST RESERVOIR	WEST RESERVOIR	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1957	1978	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	190	190	6
Total capacity in gallons (actual)	500,000	500,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	3.0000	3.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	1,027	0	0	0	1,027	1
A	D	4.000	407	0	0	0	407	2
M	D	4.000	36,284	0	1,105	0	35,179	3
P	D	4.000	42	0	0	0	42	4
M	D	6.000	62,133	0	0	0	62,133	5
M	D	8.000	24,986	1,472	0	0	26,458	6
P	D	8.000	1,044	0	0	0	1,044	7
M	D	10.000	30,343	0	0	0	30,343	8
M	D	12.000	19,051	0	0	0	19,051	9
M	D	14.000	9,211	0	0	0	9,211	10
Total Within Municipality			184,528	1,472	1,105	0	184,895	
M	S	14.000	4,000	0	0	0	4,000	11
Total Outside of Municipality			4,000	0	0	0	4,000	
Total Utility			188,528	1,472	1,105	0	188,895	

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	1,316	6	18	0	1,304	1
L	0.750	296	0	6	0	290	2
M	1.000	398	15	0	0	413	3
M	1.250	26	0	0	0	26	4
M	1.500	65	0	0	0	65	5
M	2.000	45	0	0	0	45	6
M	3.000	7	0	0	0	7	7
P	4.000	1	0	0	0	1	8
M	4.000	23	0	0	0	23	9
M	6.000	15	3	0	0	18	10
M	8.000	14	0	0	0	14	11
M	12.000	1	0	0	0	1	12
Total Utility		2,207	24	24	0	2,207	0

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	2,344	0	25	0	2,319	43	1
0.750	64	1	1	0	64	3	2
1.000	76	0	0	0	76	1	3
1.500	33	0	0	0	33	2	4
2.000	57	1	2	0	56	2	5
3.000	15	0	0	0	15	7	6
4.000	7	1	0	0	8	4	7
6.000	2	0	0	0	2	2	8
Total:	2,598	3	28	0	2,573	64	

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	1,744	160	0	0	11	404	2,319	1
0.750	23	32	0	0	0	9	64	2
1.000	9	51	2	1	4	9	76	3
1.500	0	19	4	1	2	7	33	4
2.000	0	23	7	12	5	9	56	5
3.000	0	1	2	1	5	6	15	6
4.000	0	1	4	1	0	2	8	7
6.000	0	0	2	0	0	0	2	8
Total:	1,776	287	21	16	27	446	2,573	

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	337	2		0	339	2
Total Fire Hydrants	337	2	0	0	339	
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:	342
Number of distribution system valves end of year:	731
Number of distribution valves operated during year:	365

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.

Other Water Revenues (474) - Done

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

The total is greater than 12 cents which was due to the low number kWh used for pumping in 2007.

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.

Outside Services Employed (923) - Includes costs paid to Virchow Krause for services rendered.

Administrative and General Salaries (920) - City administrator position not filled for eleven months of 2007, and was not replaced in 2008.

Maintenance of Hydrants (654) - Increased maintenance due to floods in 2007.

Employee Pensions and Benefits (926) - In 2006 the utility paid off their prior service liability to Wisconsin Retirement System.

Maintenance of Distribution Reservoirs and Standpipes (650) - Additional costs for grading work at reservoirs.

Maintenance of Services (652) - Increase costs associated with higher number of main breaks in 2007.

Maintenance of Pumping Plant (625) - Significant decrease due to well repairs booked to account in 2006.

Maintenance of Mains (651) - Higher number of main breaks in 2007.

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

If Additions, Account 300 (or 300.1), is nonzero, please explain.

Transportation Equipment (392) - Additional transportation equipment purchased in 2007.

If Retirements, Account 300 (or 300.1), is nonzero, please explain.

Transportation Equipment (392) - Retired transportation equipment in 2007.

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

Transportation Equipment (392) - Additional transportation equipment purchased in 2007.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$50,000, please explain.

Transportation Equipment (392) - Retired transportation equipment in 2007.

WATER OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

Transportation Equipment (392) - Additional transportation equipment purchased in 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.

Water main breaks resulted in additions to water mains.

Water Services (Page W-18)

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

Water main breaks resulted in additions to water mains.

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

There was no utility-owned service not in use in 2007.

Meters (Page W-19)

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

1"or smaller meters are tested every 10 years or replaced after 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.
