



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: TOWN OF ALGOMA SANITARY DISTRICT #1

---

Principal Office: 1220 OAKWOOD CIRCLE  
OSHKOSH, WI 54904

---

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
<b>FINANCIAL SECTION</b>	
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
Full-Time Employees (FTE)	F-05
Distribution of Total Payroll	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
<b>WATER OPERATING SECTION</b>	
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
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
Water Operating Section Footnotes	W-21

**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** TOWN OF ALGOMA SANITARY DISTRICT #1

**Utility Address:** 1220 OAKWOOD CIRCLE  
OSHKOSH, WI 54904

**When was utility organized?** 4/23/2003

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** ROSE MRAZ

**Title:** OFFICE MANAGER

**Office Address:**

1220 OAKWOOD CIRCLE  
OSHKOSH, WI 54904

**Telephone:** (920) 426 - 0335

**Fax Number:** (920) 426 - 1181

**E-mail Address:**

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

**Name:** DAN NELSON

**Title:** SENIOR ACCOUNTANT

**Office Address:** VIRCHOW, KRAUSE & CO., LLP

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

**Telephone:** (608) 240 - 2364

**Fax Number:** (608) 249 - 8532

**E-mail Address:** dnelson@virchowkrause.com

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

**Name:** EARL LAWRENCE

**Title:** PRESIDENT

**Office Address:**

1220 OAKWOOD CIRCLE  
OSHKOSH, WI 54904

**Telephone:** (920) 426 - 0335

**Fax Number:** (920) 426 - 1181

**E-mail Address:**

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

**IDENTIFICATION AND OWNERSHIP**

---

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

---

**Name:** JOHN ANDRES, CPA

**Title:** PARTNER

**Office Address:** VIRCHOW, KRAUSE & CO., LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707-7398

**Telephone:** (608) 240 - 2346

**Fax Number:** (608) 249 - 8532

**E-mail Address:** jandres@virchowkrause.com

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

**Period covered by most recent audit:** DECEMBER 31, 2007

---

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

---

**Name:** KEVIN MRAZ

**Title:** UTILITY DIRECTOR

**Office Address:**  
1220 OAKWOOD CIRCLE  
OSHKOSH, WI 54904

**Telephone:** (920) 426 - 0335

**Fax Number:** (920) 426 - 1181

**E-mail Address:**

---

**Name of utility commission/committee:** TOWN OF ALGOMA SANITARY DISTRICT COMMISSIONERS

---

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

- MR MICHAEL GELHAR, COMMISSIONER
  - MR ALEXANDER IRVINE, SECRETARY
  - MR EARL LAWRENCE, PRESIDENT
- 

**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	366,658	315,606	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	330,686	289,752	2
Depreciation Expense (403)	107,533	93,037	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	11,601	10,502	5
<b>Total Operating Expenses</b>	<b>449,820</b>	<b>393,291</b>	
<b>Net Operating Income</b>	<b>(83,162)</b>	<b>(77,685)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(83,162)</b>	<b>(77,685)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	348,388	296,333	10
Miscellaneous Nonoperating Income (421)	395,222	1,429,909	11
<b>Total Other Income</b>	<b>743,610</b>	<b>1,726,242</b>	
<b>Total Income</b>	<b>660,448</b>	<b>1,648,557</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	12
Other Income Deductions (426)	206,618	173,304	13
<b>Total Miscellaneous Income Deductions</b>	<b>206,618</b>	<b>173,304</b>	
<b>Income Before Interest Charges</b>	<b>453,830</b>	<b>1,475,253</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	433,565	445,501	14
Amortization of Debt Discount and Expense (428)	4,537	4,537	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
<b>Total Interest Charges</b>	<b>438,102</b>	<b>450,038</b>	
<b>Net Income</b>	<b>15,728</b>	<b>1,025,215</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,590,602	8,565,387	20
Balance Transferred from Income (433)	15,728	1,025,215	21
Miscellaneous Credits to Surplus (434)	255,196	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>9,861,526</b>	<b>9,590,602</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	366,658		366,658	1
<b>Total (Acct. 400):</b>	<b>366,658</b>	<b>0</b>	<b>366,658</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	330,686		330,686	2
<b>Total (Acct. 401-402):</b>	<b>330,686</b>	<b>0</b>	<b>330,686</b>	
<b>Depreciation Expense (403):</b>				
Derived	107,533		107,533	3
<b>Total (Acct. 403):</b>	<b>107,533</b>	<b>0</b>	<b>107,533</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	11,601		11,601	5
<b>Total (Acct. 408):</b>	<b>11,601</b>	<b>0</b>	<b>11,601</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>(83,162)</b>	<b>0</b>	<b>(83,162)</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON INVESTMENTS	93,192	0	93,192	11

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON ASSESSMENTS	255,196	0	255,196 12
<b>Total (Acct. 419):</b>	<b>348,388</b>	<b>0</b>	<b>348,388</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	██████████	245,994	245,994 13
SPECIAL ASSESSMENTS	0	149,228	149,228 14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>395,222</b>	<b>395,222</b>
<b>TOTAL OTHER INCOME:</b>	<b>348,388</b>	<b>395,222</b>	<b>743,610</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	0	██████████	0 15
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	██████████	206,618	206,618 17
NONE	0	0	0 18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>206,618</b>	<b>206,618</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>206,618</b>	<b>206,618</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	433,565	██████████	433,565 19
<b>Total (Acct. 427):</b>	<b>433,565</b>	<b>0</b>	<b>433,565</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
DEBT DISCOUNT AND ISSUE COSTS	4,537	██████████	4,537 20
<b>Total (Acct. 428):</b>	<b>4,537</b>	<b>0</b>	<b>4,537</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	██████████	0 21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	██████████	0 22
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>438,102</b>	<b>0</b>	<b>438,102</b>
<b>NET INCOME:</b>	<b>(172,876)</b>	<b>188,604</b>	<b>15,728</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	(2,552,839)	12,143,441	9,590,602 25
<b>Total (Acct. 216):</b>	<b>(2,552,839)</b>	<b>12,143,441</b>	<b>9,590,602</b>
<b>Balance Transferred from Income (433):</b>			
Derived	(172,876)	188,604	15,728 26
<b>Total (Acct. 433):</b>	<b>(172,876)</b>	<b>188,604</b>	<b>15,728</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
RECOGNITION OF UNEARNED REVENUE FROM PRIOR F	255,196	0	255,196 27
<b>Total (Acct. 434):</b>	<b>255,196</b>	<b>0</b>	<b>255,196</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
CORRECTION FOR 2005 ENTRY-SPEC ASSESSMENTS	(1,945,550)	1,945,550	0 28
<b>Total (Acct. 435)--Debit:</b>	<b>(1,945,550)</b>	<b>1,945,550</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 29
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 30
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>(524,969)</b>	<b>10,386,495</b>	<b>9,861,526</b>

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

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

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	366,658	0	0	0	366,658	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
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>366,658</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>366,658</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	148,810		148,810	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>148,810</b>	<b>0</b>	<b>148,810</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	3	1
Electric		2
Gas		3
Sewer	0	4

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	16,015,591	15,647,625	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	849,820	536,278	2
<b>Net Utility Plant</b>	<b>15,165,771</b>	<b>15,111,347</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	10,208,918	10,550,456	6
Special Funds (125)	2,884,331	3,526,704	7
<b>Total Other Property and Investments</b>	<b>13,093,249</b>	<b>14,077,160</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	112,346	0	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	55,078	49,849	11
Other Accounts Receivable (143)	243,015	2,397	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	621,545	574,037	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	20,329	22,286	16
Other Current and Accrued Assets (170)		0	17
<b>Total Current and Accrued Assets</b>	<b>1,052,313</b>	<b>648,569</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	52,266	56,803	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>52,266</b>	<b>56,803</b>	
<b>Total Assets and Other Debits</b>	<b>29,363,599</b>	<b>29,893,879</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	9,861,526	9,590,602	23
<b>Total Proprietary Capital</b>	<b>9,861,526</b>	<b>9,590,602</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	15,146,250	15,761,817	26
<b>Total Long-Term Debt</b>	<b>15,146,250</b>	<b>15,761,817</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	69,177	173,090	28
Payables to Municipality (233)	320	210	29
Customer Deposits (235)	1,000	1,000	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	157,624	136,693	32
Other Current and Accrued Liabilities (238)	17,477	800	33
<b>Total Current and Accrued Liabilities</b>	<b>245,598</b>	<b>311,793</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	4,110,225	4,229,667	36
<b>Total Deferred Credits</b>	<b>4,110,225</b>	<b>4,229,667</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>29,363,599</b>	<b>29,893,879</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	15,647,625	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	1,420,342	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	14,261,955	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)	333,294				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>16,015,591</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	247,519	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	602,301	0	0	0	13
<b>Total Accumulated Provision</b>	<b>849,820</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>15,165,771</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	138,903				<b>138,903</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	107,533				<b>107,533</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	1,152				<b>1,152</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>108,685</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>108,685</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	69				<b>69</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>69</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>69</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>247,519</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>247,519</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	397,375				<b>397,375</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	206,618				<b>206,618</b>	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
<b>Total credits</b>	<b>206,618</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>206,618</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	1,692				<b>1,692</b>	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
<b>Total debits</b>	<b>1,692</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,692</b>	25
<b>Balance end of year (110.1)</b>	<b>602,301</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>602,301</b>	26
<b>Composite Depreciation Rate?</b>	No					27
If yes, what is the rate?						28

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

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

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

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<b>0</b>	<b>0</b>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
BOND ISSUANCE COSTS	4,537	428	52,266	1
<b>Total</b>			<u><u>52,266</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</u></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
<b>Changes during year (explain):</b>	
NONE	2
<b>Balance end of year</b>	<u><u>0</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.

---

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

---

NONE

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
SAFE DRINKING WATER PROGRAM - GO NOTES	04/14/2004	05/01/2025	2.37%	6,231,913	<b>1</b>
SAFE DRINKING WATER PROGRAM - GO NOTES	09/15/2004	04/01/2024	3.50%	2,028,417	<b>2</b>
SAFE DRINKING WATER PROGRAM - GO NOTES	04/12/2006	05/01/2025	2.37%	2,349,254	<b>3</b>
STATE TRUST FUND LOAN	12/01/2005	03/15/2025	5.00%	2,441,666	<b>4</b>
GENERAL OBLIGATION PROMISSORY NOTES	09/04/2003	05/01/2013	3.75%	2,095,000	<b>5</b>
<b>Total for Account 224</b>				<b><u>15,146,250</u></b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	11,601	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>11,601</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	11,384	7
PSC Remainder Assessment	217	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>11,601</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
SAFE DRINKING WATER LOAN	51,631	124,072	151,139	<b>24,564</b>	3
STATE TRUST FUND LOAN	22,535	157,441	77,265	<b>102,711</b>	4
GO PROMISSORY NOTE-2003	27,125	65,937	79,968	<b>13,094</b>	5
SAFE DRINKING WATER PROGRAM - GO NOTES	18,654	45,760	55,154	<b>9,260</b>	6
SAFE DRINKING WATER PROGRAM - GO NOTE	16,748	40,355	49,108	<b>7,995</b>	7
<b>Subtotal</b>	<b>136,693</b>	<b>433,565</b>	<b>412,634</b>	<b>157,624</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>136,693</b>	<b>433,565</b>	<b>412,634</b>	<b>157,624</b>	

## BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENTS - PHASE I (ADJUSTED)	5,184,548	2
SPECIAL ASSESSMENTS - PHASE II (ADJUSTED)	3,624,567	3
SPECIAL ASSESSMENTS - PHASE III (ADJUSTED)	1,399,803	4
<b>Total (Acct. 124):</b>	<b>10,208,918</b>	
<b>Special Funds (125):</b>		
DEBT SERVICE FUNDS	2,074,915	5
CONSTRUCTION FUNDS	809,416	6
<b>Total (Acct. 125):</b>	<b>2,884,331</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	55,078	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>55,078</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
INTEREST INCOME RECEIVABLE	677	14
RECEIVABLES FROM DEVELOPERS	229,855	15
OTHER ACCOUNTS RECEIVABLE	12,483	16
<b>Total (Acct. 143):</b>	<b>243,015</b>	
<b>Receivables from Municipality (145):</b>		
ASSESSMENTS PLACED ON TAX ROLL	619,712	17
USER CHARGES PLACED ON TAX ROLL	1,833	18
<b>Total (Acct. 145):</b>	<b>621,545</b>	
<b>Prepayments (165):</b>		
PREPAID INSURANCE	17,539	19
PREPAID SOFTWARE SUPPORT	2,390	20

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

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

Particulars (a)		Balance End of Year (b)
<b>Prepayments (165):</b>		
MISCELLANEOUS PREPAYMENTS	400	21
<b>Total (Acct. 165):</b>	<b>20,329</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		22
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE		23
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO SEWER	320	24
<b>Total (Acct. 233):</b>	<b>320</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	0	25
DEFERRED SPECIAL ASSESSMENTS (ADJUSTED)	4,110,225	26
<b>Total (Acct. 253):</b>	<b>4,110,225</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	3,342,997	0	0	0	3,342,997	1
Materials and Supplies	0	0	0	0	0	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	193,211	0	0	0	193,211	4
Customer Advances for Construction					0	5
Regulatory Liability	0	0	0	0	0	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>3,149,786</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,149,786</b>	
Net Operating Income	(83,162)	0	0	0	(83,162)	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-2.64%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-2.64%</b>	

---

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

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

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

---

## FINANCIAL SECTION FOOTNOTES

---

### Cover Sheet (Page 0)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

Algoma Sanitary District No. 1  
Oshkosh, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Algoma Sanitary District No. 1 Water Utility as of December 31, 2007, and the related statements of income and retained earnings for the year then ended and the supplemental schedules as of and for the year ended December 31, 2007 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. Accordingly, these financial statements and schedules are not designed for those who are not informed about such differences.

Madison, Wisconsin  
March 22, 2008

---

### 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.

Account 145 - Amount represents special assessment principal and interest placed on the tax roll.

Account 143 - Amount invoiced to developer for work the utility will be reimbursed for.

Account 143 (Other Receivables) - Miscellaneous assessments and other charges the utility is expected to receive.

---

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	348,227	289,552	1
<b>Total Sales of Water</b>	<b>348,227</b>	<b>289,552</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	0	0	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)	18,431	26,054	6
<b>Total Other Operating Revenues</b>	<b>18,431</b>	<b>26,054</b>	
<b>Total Operating Revenues</b>	<b>366,658</b>	<b>315,606</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	1,173	789	7
Pumping Expenses (620-625)	12,889	11,994	8
Water Treatment Expenses (630-635)	45,571	37,926	9
Transmission and Distribution Expenses (640-655)	32,965	24,204	10
Customer Accounts Expenses (901-904)	31,132	26,511	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	206,956	188,328	13
<b>Total Operation and Maintenance Expenses</b>	<b>330,686</b>	<b>289,752</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	107,533	93,037	14
Amortization Expense (404-407)		0	15
Taxes (408)	11,601	10,502	16
<b>Total Other Operating Expenses</b>	<b>119,134</b>	<b>103,539</b>	
<b>Total Operating Expenses</b>	<b>449,820</b>	<b>393,291</b>	
<b>NET OPERATING INCOME</b>	<b>(83,162)</b>	<b>(77,685)</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	4	2,213	2,110	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>4</b>	<b>2,213</b>	<b>2,110</b>	
Metered Sales to General Customers (461)				
Residential	640	47,599	188,825	4
Commercial	6	1,098	3,868	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>646</b>	<b>48,697</b>	<b>192,693</b>	
Private Fire Protection Service (462)	1		720	7
Public Fire Protection Service (463)	651		145,944	8
Other Sales to Public Authorities (464)	7	2,362	6,760	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>1,309</b>	<b>53,272</b>	<b>348,227</b>	

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

Use a separate line for each delivery point.

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

NONE

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	145,944	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>145,944</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges		5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>0</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		10
<b>Other (specify):</b> METER PERMITS, WELL PERMITS AND TAX TITLE LETTERS	9,078	11
SERVICE FEES FROM OMRO SANITARY DISTRICT	4,856	12
TOWER RENTAL	4,400	13
MISCELLANEOUS SERVICE REVENUES	97	14
<b>Total Other Water Revenues (474)</b>	<b>18,431</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	334	84	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	516	633	3
Maintenance of Water Source Plant (605)	323	72	4
<b>Total Source of Supply Expenses</b>	<b>1,173</b>	<b>789</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	17	0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	12,728	11,994	7
Operation Supplies and Expenses (623)	144	0	8
Maintenance of Pumping Plant (625)		0	9
<b>Total Pumping Expenses</b>	<b>12,889</b>	<b>11,994</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	26,553	21,579	10
Chemicals (631)	10,098	7,790	11
Operation Supplies and Expenses (632)	7,743	6,898	12
Maintenance of Water Treatment Plant (635)	1,177	1,659	13
<b>Total Water Treatment Expenses</b>	<b>45,571</b>	<b>37,926</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	3,149	2,505	14
Operation Supplies and Expenses (641)	1,743	1,880	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,832	2,176	16
Maintenance of Mains (651)	3,064	967	17
Maintenance of Services (652)	5,228	11,556	18
Maintenance of Meters (653)	1,263	544	19
Maintenance of Hydrants (654)	15,687	4,275	20
Maintenance of Other Plant (655)	999	301	21
<b>Total Transmission and Distribution Expenses</b>	<b>32,965</b>	<b>24,204</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	1,298	934	<b>22</b>
Accounting and Collecting Labor (902)	27,713	23,720	<b>23</b>
Supplies and Expenses (903)	2,121	1,857	<b>24</b>
Uncollectible Accounts (904)		0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>31,132</b>	<b>26,511</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	64,857	58,526	<b>27</b>
Office Supplies and Expenses (921)	19,857	17,081	<b>28</b>
Administrative Expenses Transferred--Credit (922)		0	<b>29</b>
Outside Services Employed (923)	11,623	14,071	<b>30</b>
Property Insurance (924)	2,007	2,108	<b>31</b>
Injuries and Damages (925)	19,737	20,723	<b>32</b>
Employee Pensions and Benefits (926)	54,206	41,113	<b>33</b>
Regulatory Commission Expenses (928)	450	0	<b>34</b>
Miscellaneous General Expenses (930)	19,989	17,208	<b>35</b>
Transportation Expenses (933)	6,114	6,153	<b>36</b>
Maintenance of General Plant (935)	8,116	11,345	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>206,956</b>	<b>188,328</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>330,686</b>	<b>289,752</b>	

### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>	
Social Security		11,384	10,345	3
PSC Remainder Assessment		217	157	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>11,601</b>	<b>10,502</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	26,567	3,476	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)	155,463		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>182,030</b>	<b>3,476</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	264,571		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	53,592	684	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>318,163</b>	<b>684</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	177,199		23
<b>Total Water Treatment Plant</b>	<b>177,199</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)		(20,380)	9,663	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)		(110,612)	44,851	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>(130,992)</b>	<b>54,514</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	69	(176,412)	88,090	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)		(37,794)	16,482	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>69</b>	<b>(214,206)</b>	<b>104,572</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)		(119,465)	57,734	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>(119,465)</b>	<b>57,734</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	30,082		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	203,825		26
Transmission and Distribution Mains (343)	3,087,884	2,777	27
Fire Mains (344)	0		28
Services (345)	792,602	1,544	29
Meters (346)	101,121	12,974	30
Hydrants (348)	314,643		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>4,530,157</b>	<b>17,295</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	6,515		35
Computer Equipment (391.1)	0	1,990	36
Transportation Equipment (392)	18,748		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	5,164	12,040	39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	27,676	2,995	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>58,103</b>	<b>17,025</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,265,652</b>	<b>38,480</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>5,265,652</b>	<b>38,480</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)		(23,078)	7,004 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		(136,681)	67,144 26
Transmission and Distribution Mains (343)		(2,359,877)	730,784 27
Fire Mains (344)			0 28
Services (345)		(611,981)	182,165 29
Meters (346)			114,095 30
Hydrants (348)		(239,660)	74,983 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>(3,371,277)</b>	<b>1,176,175</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)		(5,307)	1,208 35
Computer Equipment (391.1)			1,990 36
Transportation Equipment (392)		(16,086)	2,662 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)		(4,240)	12,964 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)		(22,148)	8,523 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>(47,781)</b>	<b>27,347</b>
<b>Total utility plant in service directly assignable</b>	<b>69</b>	<b>(3,883,721)</b>	<b>1,420,342</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>69</b>	<b>(3,883,721)</b>	<b>1,420,342</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	48,494		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)	388,779		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>437,273</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	805,189		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	138,104		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>943,293</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	523,376		23
<b>Total Water Treatment Plant</b>	<b>523,376</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)		20,382	68,876	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)		110,612	499,391	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>130,994</b>	<b>568,267</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	1,081	176,412	980,520	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	611	37,794	175,287	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>1,692</b>	<b>214,206</b>	<b>1,155,807</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)		119,464	642,840	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>119,464</b>	<b>642,840</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	54,911		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	610,938		26
Transmission and Distribution Mains (343)	5,746,168	2,480	27
Fire Mains (344)	0		28
Services (345)	1,399,096		29
Meters (346)	0		30
Hydrants (348)	595,243		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>8,406,356</b>	<b>2,480</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	8,143		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	13,550		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	6,045		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	39,402	1	42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>67,140</b>	<b>1</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,377,438</b>	<b>2,481</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>10,377,438</b>	<b>2,481</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)		23,078	77,989 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)	0	136,680	747,618 26
Transmission and Distribution Mains (343)		2,359,845	8,108,493 27
Fire Mains (344)			0 28
Services (345)		612,028	2,011,124 29
Meters (346)			0 30
Hydrants (348)		239,654	834,897 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>3,371,285</b>	<b>11,780,121</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)		5,306	13,449 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)		16,085	29,635 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)		4,240	10,285 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)		22,148	61,551 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>47,779</b>	<b>114,920</b>
<b>Total utility plant in service directly assignable</b>	<b>1,692</b>	<b>3,883,728</b>	<b>14,261,955</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>1,692</b>	<b>3,883,728</b>	<b>14,261,955</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January			3,691	<b>3,691</b>	1
February			4,348	<b>4,348</b>	2
March			4,087	<b>4,087</b>	3
April			3,690	<b>3,690</b>	4
May			5,785	<b>5,785</b>	5
June			8,136	<b>8,136</b>	6
July			9,706	<b>9,706</b>	7
August			6,204	<b>6,204</b>	8
September			4,808	<b>4,808</b>	9
October			5,749	<b>5,749</b>	10
November			4,940	<b>4,940</b>	11
December			4,236	<b>4,236</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>65,380</b>	<b>65,380</b>	
Less: Water sold				53,272	13
Volume pumped but not sold				<b>12,108</b>	14
Volume sold as a percent of volume pumped				<b>81%</b>	15
Volume used for water production, water quality and system maintenance				5,839	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>5,839</b>	19
Volume pumped but unaccounted for				<b>6,269</b>	20
Percent of water lost				<b>10%</b>	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				522	24
Date of maximum: 6/30/2007					25
Cause of maximum:					26
Due to residential use and yard watering. There was no flushing or fires.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				5	27
Date of minimum: 12/10/2007					28
Total KWH used for pumping for the year				124,367	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #1 THACKERY ROAD	SA191	673	12	540,000	Yes	<b>1</b>
WELL #2 ADDIE PARKWAY	SA192	655	12	100,000	Yes	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #2		1
Location	280 THACKERY DRIVE	1505 ADDIE PARKWAY		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	GOULDS PUMPS	GOULDS		5
Year Installed	2000	2005		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	375	500		8
Pump Motor or Standby Engine Mfr	CUMMINS	CUMMINS		10
Year Installed	2003	2005		11
Type	NATURAL GAS	NATURAL GAS		12
Horsepower	40	40		13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TOWER #1		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2004		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	141		6
Total capacity in gallons (actual)	400,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5400		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	6.000	33,368	0	0	0	33,368	1
M	D	8.000	53,654	0	0	0	53,654	2
M	D	12.000	41,122	0	0	0	41,122	3
<b>Total Within Municipality</b>			<b>128,144</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>128,144</b>	
<b>Total Utility</b>			<b>128,144</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>128,144</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	1.000	1,146	0	0	0	1,146	665	1
M	1.250	1	1	0	0	2	0	2
M	1.500	465	0	0	0	465	450	3
M	2.000	23	0	0	0	23	3	4
<b>Total Utility</b>		<b>1,635</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>1,636</b>	<b>1,118</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	629	99		25	<b>753</b>	102	1
0.750	78	0	0	(36)	<b>42</b>	0	2
1.000	21	0	0	(7)	<b>14</b>	0	3
1.500	2	0	0	0	<b>2</b>	0	4
2.000	1	0	0	0	<b>1</b>	0	5
3.000	1	0	0	0	<b>1</b>	0	6
6.000	2	0	0	1	<b>3</b>	0	7
<b>Total:</b>	<b>734</b>	<b>99</b>	<b>0</b>	<b>(17)</b>	<b>816</b>	<b>102</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	625	4	0	3	0	121	<b>753</b>	1
0.750	31	2	0	0	0	9	<b>42</b>	2
1.000	6	0	0	1	0	7	<b>14</b>	3
1.500	1	0	0	1	0	0	<b>2</b>	4
2.000	0	1	0	0	0	0	<b>1</b>	5
3.000	0	0	0	0	1	0	<b>1</b>	6
6.000	0	0	0	0	3	0	<b>3</b>	7
<b>Total:</b>	<b>663</b>	<b>7</b>	<b>0</b>	<b>5</b>	<b>4</b>	<b>137</b>	<b>816</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	1				1	1
Within Municipality	280				280	2
<b>Total Fire Hydrants</b>	<b>281</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>281</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	281
Number of distribution system valves end of year:	267
Number of distribution valves operated during year:	261

## 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.

Account 474 - Well permits are based on PSC approved rates. This revenue also includes tax search fees.

### 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 652 - 100 fewer customers were added during 2007 compared to 2006

Account 926 - had an additional employee for half of 2007 and established a sick leave liability.

Account 654 - Repainted many hydrants around town during 2007.

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

#### General footnotes

Changes to these accounts are due to split between utility financed plant and contributed plant caused by deferred assessments.

**If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.**

Changes to these accounts are due to split between utility financed plant and contributed plant caused by deferred assessments.

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

Changes to these accounts are due to split between utility financed plant and contributed plant caused by deferred assessments.

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

Changes to accounts due to split between utility financed plant and contributed plant caused by deferred assessments.

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

Changes to any of these accounts due to split between utility financed plant and contributed plant caused by deferred assessments.

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

Changes to these accounts are due to split between utility financed plant and contributed plant caused by deferred assessments.

**If Adjustments for any account are nonzero, please explain.**

Changes to these accounts are due to split between utility financed plant and contributed plant caused by deferred assessments.

**If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.**

Changes to these accounts are due to split between utility financed plant and contributed plant caused by deferred assessments.

**If Plant in Service Retirements, Account 345, are greater than zero AND Retirements on the Water Services schedule are zero, please explain.**

Changes to these accounts are due to split between utility financed plant and contributed plant caused by deferred assessments.

## WATER OPERATING SECTION FOOTNOTES

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

**If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.**

Account 343 - The utility elected to capitalize a repair to a main break during 2007, the utility will expense these in the future.

**If Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.**

Changes to these accounts are due to split between utility financed plant and contributed plant caused by deferred assessments.

**If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.**

Additional meters purchased

**If Plant in Service Retirements, Account 346, are greater than zero AND Retirements on the Meters schedule are zero, please explain.**

Changes to these accounts are due to split between utility financed plant and contributed plant caused by deferred assessments.

**If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.**

Changes to these accounts are due to split between utility financed plant and contributed plant caused by deferred assessments.

**If Plant in Service Retirements, Account 348, are greater than zero AND Retirements on the Hydrants and Distribution System Valves schedule are zero, please explain.**

Changes to these accounts are due to split between utility financed plant and contributed plant caused by deferred assessments.

**If Water Treatment Equipment (332) is nonzero, report water treatment information in Reservoirs, Standpipes & Water Treatment schedule, or please explain.**

Changes to these accounts are due to split between utility financed plant and contributed plant caused by deferred assessments.

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

#### General footnotes

Changes to these accounts are due to split between utility financed plant and contributed plant caused by deferred assessments.

**If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.**

Changes to these accounts are due to split between utility financed plant and contributed plant caused by deferred assessments.

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

Changes to these accounts are due to split between utility financed plant and contributed plant caused by deferred assessments.

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

Changes to these accounts are due to split between utility financed plant and contributed plant caused by deferred assessments.

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

Changes to these accounts are due to split between utility financed plant and contributed plant caused by deferred assessments.

## WATER OPERATING SECTION FOOTNOTES

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

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

Changes to these accounts are due to split between utility financed plant and contributed plant caused by deferred assessments.

**If Adjustments for any account are nonzero, please explain.**

Changes to these accounts are due to split between utility financed plant and contributed plant caused by deferred assessments.

**If Plant in Service Additions, Account 345, are greater than zero AND Additions on the Water Services schedule are zero, please explain.**

Changes to these accounts are due to split between utility financed plant and contributed plant caused by deferred assessments.

**If Plant in Service Retirements, Account 345, are greater than zero AND Retirements on the Water Services schedule are zero, please explain.**

Changes to these accounts are due to split between utility financed plant and contributed plant caused by deferred assessments.

**If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.**

Changes to these accounts are due to split between utility financed plant and contributed plant caused by deferred assessments.

**If Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.**

Changes to these accounts are due to split between utility financed plant and contributed plant caused by deferred assessments.

**If Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.**

Changes to these accounts are due to split between utility financed plant and contributed plant caused by deferred assessments.

**If Plant in Service Retirements, Account 346, are greater than zero AND Retirements on the Meters schedule are zero, please explain.**

Changes to these accounts are due to split between utility financed plant and contributed plant caused by deferred assessments.

**If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.**

Changes to these accounts are due to split between utility financed plant and contributed plant caused by deferred assessments.

**If Plant in Service Retirements, Account 348, are greater than zero AND Retirements on the Hydrants and Distribution System Valves schedule are zero, please explain.**

Changes to these accounts are due to split between utility financed plant and contributed plant caused by deferred assessments.

### Water Services (Page W-18)

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

Services are financed with long term debt which will ultimately be paid with special assessments and user fees.

---

## WATER OPERATING SECTION FOOTNOTES

---

### Meters (Page W-19)

**Explain all reported adjustments.**

Adjust meters to the amount on hand or can be accounted for.

**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

---