



3013 (02-02-05)

ANNUAL REPORT

OF

Name: WATERTOWN WATER DEPARTMENT

Principal Office: 800 HOFFMAN DRIVE
P.O. BOX 477
WATERTOWN, WI 53094-0004

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.

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WATERTOWN WATER DEPARTMENT

Utility Address: 800 HOFFMAN DRIVE
P.O. BOX 477
WATERTOWN, WI 53094-0004

When was utility organized? 9/1/1895

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR. PAUL LANGE

Title: SUPERINTENDENT

Office Address: WATERTOWN WATER COMMISSION
800 HOFFMAN DRIVE
P.O. BOX 477
WATERTOWN, WI 50394-0004

Telephone: (920) 262 - 4085 EXT

Fax Number: (920) 262 - 4077

E-mail Address:

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

Name: JODI DOBSON

Title: MANAGER

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

Telephone: (608) 240 - 2469

Fax Number: (608) 249 - 8532

E-mail Address: jdobson@virchowkrause.com

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

Name: MR. JOHN DAVID

Title: MAYOR

Office Address:
800 HOFFMAN DRIVE
P.O. BOX 477
WATERTOWN, WI 53094-0004

Telephone: (920) 262 - 4009

Fax Number: (920) 262 - 4016

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:

Title:

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

Telephone: (608) 240 - 2387

Fax Number: (608) 249 - 8532

E-mail Address: vhellenbrand@virchowkrause.com

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

Period covered by most recent audit: 2007

Names and titles of utility management including manager or superintendent:

Name: MR PAUL LANGE

Title: SUPERINTENDENT

Office Address: WATERTOWN WATER COMMISSION
800 HOFFMAN DRIVE
P.O. BOX 477
WATERTOWN, WI 53094-0004

Telephone: (920) 262 - 4085 EXT

Fax Number: (920) 262 - 4077

E-mail Address:

Name of utility commission/committee: WATERTOWN CITY COUNCIL

Names of members of utility commission/committee:

- MR TONY ARNETT
- MR KEN BERG
- MS DIANA JOHNSON
- MR MARK KUEL
- MS JOHN MEYER
- MR FRED SMITH
- MR BOB WETZEL
- MR STEVE ZGONC

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone: () - EXT

Fax Number: () -

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	3,593,426	3,389,085	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,441,139	1,308,682	2
Depreciation Expense (403)	488,461	512,268	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	492,965	472,676	5
Total Operating Expenses	2,422,565	2,293,626	
Net Operating Income	1,170,861	1,095,459	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,170,861	1,095,459	
OTHER INCOME			
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)	186,618	91,803	10
Miscellaneous Nonoperating Income (421)	349,152	180,699	11
Total Other Income	535,770	272,502	
Total Income	1,706,631	1,367,961	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(27,152)	(27,152)	12
Other Income Deductions (426)	197,365	153,984	13
Total Miscellaneous Income Deductions	170,213	126,832	
Income Before Interest Charges	1,536,418	1,241,129	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	364,600	321,005	14
Amortization of Debt Discount and Expense (428)	24,073	24,073	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	388,673	345,078	
Net Income	1,147,745	896,051	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	16,615,855	15,719,804	20
Balance Transferred from Income (433)	1,147,745	896,051	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)	17,763,600	16,615,855	

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	3,593,426		3,593,426	1
Total (Acct. 400):	3,593,426	0	3,593,426	
Operation and Maintenance Expense (401-402):				
Derived	1,441,139		1,441,139	2
Total (Acct. 401-402):	1,441,139	0	1,441,139	
Depreciation Expense (403):				
Derived	488,461		488,461	3
Total (Acct. 403):	488,461	0	488,461	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	492,965		492,965	5
Total (Acct. 408):	492,965	0	492,965	
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:	1,170,861	0	1,170,861	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
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	186,618	0	186,618 11
Total (Acct. 419):	186,618	0	186,618
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	349,152	349,152 12
NONE	0	0	0 13
Total (Acct. 421):	0	349,152	349,152
TOTAL OTHER INCOME:	186,618	349,152	535,770
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(27,152)	[REDACTED]	(27,152) 14
NONE	0	0	0 15
Total (Acct. 425):	(27,152)	0	(27,152)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	197,365	197,365 16
NONE	0	0	0 17
Total (Acct. 426):	0	197,365	197,365
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(27,152)	197,365	170,213
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	364,600	[REDACTED]	364,600 18
Total (Acct. 427):	364,600	0	364,600
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	24,073	[REDACTED]	24,073 19
Total (Acct. 428):	24,073	0	24,073
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	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:	388,673	0	388,673
NET INCOME:	995,958	151,787	1,147,745
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	9,944,648	6,671,207	16,615,855 24
Total (Acct. 216):	9,944,648	6,671,207	16,615,855
Balance Transferred from Income (433):			
Derived	995,958	151,787	1,147,745 25
Total (Acct. 433):	995,958	151,787	1,147,745
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):	10,940,606	6,822,994	17,763,600

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	3,593,426	0	0	0	3,593,426	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:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	3,593,426	0	0	0	3,593,426	

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	470,584		470,584	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	1,772		1,772	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	1,413		1,413	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	473,769	0	473,769	

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	11	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 (101-107)	33,092,443	31,828,741	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	7,204,888	6,616,843	2
Net Utility Plant	25,887,555	25,211,898	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	25,887,555	25,211,898	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	750	750	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	750	750	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	1,519,447	1,372,287	9
Total Other Property and Investments	1,520,197	1,373,037	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	3,167,529	904,078	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	347,784	340,868	15
Other Accounts Receivable (143)	14,623	1,738	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	142,323	119,028	18
Materials and Supplies (151-163)	95,949	92,085	19
Prepayments (165)	23,728	29,967	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	3,791,936	1,487,764	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	213,987	190,471	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	213,987	190,471	
Total Assets and Other Debits	31,413,675	28,263,170	

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)	3,214,876	2,736,420	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	17,763,600	16,615,855	28
Total Proprietary Capital	20,978,476	19,352,275	
LONG-TERM DEBT			
Bonds (221-222)	9,380,594	7,861,362	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	9,380,594	7,861,362	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	16,763	20,313	33
Payables to Municipality (233)	16,326	1,547	34
Customer Deposits (235)			35
Taxes Accrued (236)	466,436	445,846	36
Interest Accrued (237)	66,649	55,628	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	43,063	50,553	41
Total Current and Accrued Liabilities	609,237	573,887	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	10,941	14,067	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	434,427	461,579	44
Total Deferred Credits	445,368	475,646	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	31,413,675	28,263,170	

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	31,828,741	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)	22,439,357	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	10,579,600	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)	73,486				9
Total Utility Plant	33,092,443	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 (111.1)	6,174,192	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,030,696	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	7,204,888	0	0	0	
Net Utility Plant	25,887,555	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

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 (111.1)	5,738,409				5,738,409	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	488,461				488,461	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	23,238				23,238	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	511,699	0	0	0	511,699	16
Debits during year						17
Book cost of plant retired	74,493				74,493	18
Cost of removal	1,413				1,413	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	75,906	0	0	0	75,906	25
Balance end of year (111.1)	6,174,202	0	0	0	6,174,202	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

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 (111.1)	878,434				878,434	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	197,365				197,365	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	4,219				4,219	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	201,584	0	0	0	201,584	16
Debits during year						17
Book cost of plant retired	49,322				49,322	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	49,322	0	0	0	49,322	25
Balance end of year (111.1)	1,030,696	0	0	0	1,030,696	26

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):					
LAND	750			750	2
Total Nonutility Property (121)	750	0	0	750	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	750	0	0	750	

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 (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	95,949	92,085	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	95,949	92,085	

**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)				
02 REVENUE BONDS	7,989	428	119,797	1
05 REVENUE BONDS	4,790	428	16,765	2
07 REVENUE BONDS	5,280	428	45,435	3
LOSS ON 2005 REFUNDING	9,140	428	31,990	4
Total			213,987	
Unamortized premium on debt (251)				
2005 REVENUE BONDS	3,126	428	10,941	5
Total			10,941	

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	2,736,420	1
Changes during year (explain):		
TIF PROJECT	478,456	2
Balance end of year	<u>3,214,876</u>	

BONDS (ACCTS. 221 AND 222)

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)	
2002 REVENUE BONDS	12/15/2002	11/01/2022	3.70%	5,955,000	1
2003 WRS PAYOFF - STFL	12/15/2003	05/15/2023	5.25%	75,594	2
2005 REVENUE BOND	04/01/2005	05/01/2011	3.45%	1,255,000	3
2007 REVENUE BONDS	10/31/2007	10/10/2020	4.25%	2,095,000	4
Total Bonds (Account 221):				9,380,594	
Total Reacquired Bonds (Account 222)				0	5

Net amount of bonds outstanding December 31: 9,380,594

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	445,846	1
Accruals:		
Charged water department expense	466,254	2
Charged electric department expense		3
Charged sewer department expense	0	4
Other (explain):		
NONE		5
Total Accruals and other credits	466,254	
Taxes paid during year:		
County, state and local taxes	445,846	6
Social Security taxes	0	7
PSC Remainder Assessment	0	8
Other (explain):		
immaterial adjustment to accrued taxes	(182)	9
Total payments and other debits	445,664	
Balance end of year	466,436	

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)					
1996 REVENUE BONDS	0			0	1
2003 WRS PAYOFF -STFL	3,174	3,986	4,009	3,151	2
2002 REVENUE BONDS	42,987	251,962	253,413	41,536	3
2005 BONDS	9,467	50,624	52,168	7,923	4
2007 BONDS		58,028	43,989	14,039	5
Subtotal	55,628	364,600	353,579	66,649	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	55,628	364,600	353,579	66,649	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
RESERVE ACCOUNT	880,170	5
REDEMPTION ACCOUNT	509,546	6
DEPRECIATION ACCOUNT	129,731	7
Total (Acct. 128):	1,519,447	
Interest Special Deposits (132):		
NONE		8
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	347,784	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
NONE		14
Total (Acct. 142):	347,784	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
Other (specify):		

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 Accounts Receivable (143):		
OTHER ACCOUNTS RECEIVABLE	14,623	17
Total (Acct. 143):	14,623	
Receivables from Municipality (145):		
ACCOUNTS RECEIVABLE FROM MUNICIPALITY	142,323	18
Total (Acct. 145):	142,323	
Prepayments (165):		
PREPAID EXPENSES	23,728	19
Total (Acct. 165):	23,728	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
PAYABLE TO THE MUNICIPALITY	16,326	25
Total (Acct. 233):	16,326	
Other Deferred Credits (253):		
Regulatory Liability	434,427	26
NONE		27
Total (Acct. 253):	434,427	

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)	21,937,271	0	0	0	21,937,271	1
Materials and Supplies	94,017	0	0	0	94,017	2
Other (specify):					0	3
Less Average:						
Reserve for Depreciation (111.1)	5,956,305	0	0	0	5,956,305	4
Customer Advances for Construction					0	5
Regulatory Liability	448,003	0	0	0	448,003	6
					0	7
Average Net Rate Base	15,626,980	0	0	0	15,626,980	
Net Operating Income	1,170,861	0	0	0	1,170,861	8
Net Operating Income as a percent of Average Net Rate Base	7.49%	N/A	N/A	N/A	7.49%	

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	461,579	0	0	0	461,579	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	27,152	0	0	0	27,152	3
Other (specify):					0	4
Balance End of Year	434,427	0	0	0	434,427	

FINANCIAL SECTION FOOTNOTES

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	3,445,940	3,280,928	1
Total Sales of Water	3,445,940	3,280,928	
Other Operating Revenues			
Forfeited Discounts (470)	21,922	19,325	2
Miscellaneous Service Revenues (471)	3,408	1,541	3
Rents from Water Property (472)	103,286	62,922	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	18,870	24,369	6
Total Other Operating Revenues	147,486	108,157	
Total Operating Revenues	3,593,426	3,389,085	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	30,551	7,728	7
Pumping Expenses (620-633)	353,751	319,320	8
Water Treatment Expenses (640-652)	145,017	147,756	9
Transmission and Distribution Expenses (660-678)	344,710	314,981	10
Customer Accounts Expenses (901-905)	69,825	71,435	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	497,285	447,462	13
Total Operation and Maintenance Expenses	1,441,139	1,308,682	
Other Operating Expenses			
Depreciation Expense (403)	488,461	512,268	14
Amortization Expense (404-407)		0	15
Taxes (408)	492,965	472,676	16
Total Other Operating Expenses	981,426	984,944	
Total Operating Expenses	2,422,565	2,293,626	
NET OPERATING INCOME	1,170,861	1,095,459	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	1	1,300	10,471	2
Industrial				3
Total Unmetered Sales to General Customers (460)	1	1,300	10,471	
Metered Sales to General Customers (461)				
Residential	7,411	380,012	1,630,863	4
Commercial	832	181,256	590,749	5
Industrial	64	117,388	308,474	6
Total Metered Sales to General Customers (461)	8,307	678,656	2,530,086	
Private Fire Protection Service (462)	1		27,997	7
Public Fire Protection Service (463)	8,330		799,305	8
Other Sales to Public Authorities (464)	42	26,336	78,081	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	16,681	706,292	3,445,940	

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)
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NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	799,305	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	799,305	
Forfeited Discounts (470):		
Customer late payment charges	21,922	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	21,922	
Miscellaneous Service Revenues (471):		
MISCELLANEOUS	3,408	7
Total Miscellaneous Service Revenues (471)	3,408	
Rents from Water Property (472):		
RENTS FROM WATER PROPERTY	103,286	8
Total Rents from Water Property (472)	103,286	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	16,564	10
Other (specify):		
OTHER WATER REVENUES	2,306	11
Total Other Water Revenues (474)	18,870	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)		269	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)	6,765	6,286	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	22,586	0	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)	1,200	1,173	13
Total Source of Supply Expenses	30,551	7,728	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)	10,168	9,215	16
Fuel or Power Purchased for Pumping (623)	263,223	243,733	17
Pumping Labor and Expenses (624)		0	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	63,663	55,791	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)		0	23
Maintenance of Power Production Equipment (632)	2,485	3,972	24
Maintenance of Pumping Equipment (633)	14,212	6,609	25
Total Pumping Expenses	353,751	319,320	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	36,272	32,432	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	98,240	101,643	28
Miscellaneous Expenses (643)	7,572	2,175	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)	2,933	11,506	33
Total Water Treatment Expenses	145,017	147,756	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)	16,095	10,532	36
Meter Expenses (663)	20,511	28,174	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	67,152	75,334	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	95,387	75,942	43
Maintenance of Transmission and Distribution Mains (673)	73,140	64,055	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	64,537	55,064	46
Maintenance of Meters (676)		0	47
Maintenance of Hydrants (677)	7,888	5,880	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	344,710	314,981	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	19,860	21,789	51
Customer Records and Collection Expenses (903)	49,965	49,646	52
Uncollectible Accounts (904)		0	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	69,825	71,435	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	81,126	81,126	56
Office Supplies and Expenses (921)	50,314	38,599	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	60,817	56,008	59
Property Insurance (924)	27,826	29,160	60
Injuries and Damages (925)	20,509	19,254	61
Employee Pensions and Benefits (926)	173,313	159,304	62
Regulatory Commission Expenses (928)	8,117	0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	25,343	19,462	65
Rents (931)		0	66
Maintenance of General Plant (932)	49,920	44,549	67
Total Administrative and General Expenses	497,285	447,462	
Total Operation and Maintenance Expenses	1,441,139	1,308,682	

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		466,254	445,948	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,744	6,573	2
Net property tax equivalent		459,510	439,375	
Social Security		30,506	30,534	3
PSC Remainder Assessment		2,949	2,767	4
Other (specify): NONE			0	5
Total tax expense		492,965	472,676	

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			Dodge	Jefferson			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.169790	0.172500			3
County tax rate	mills		4.974820	3.675290			4
Local tax rate	mills		6.693160	6.799360			5
School tax rate	mills		7.686620	7.809470			6
Voc. school tax rate	mills		1.199530	1.218700			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		20.723920	19.675320			10
Less: state credit	mills		1.300340	1.211970			11
Net tax rate	mills		19.423580	18.463350			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.693160	6.799360			14
Combined School Tax Rate	mills		8.886150	9.028170			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		15.579310	15.827530			17
Total Tax Rate	mills		20.723920	19.675320			18
Ratio of Local and School Tax to Total	dec.		0.751755	0.804436			19
Total tax net of state credit	mills		19.423580	18.463350			20
Net Local and School Tax Rate	mills		14.601773	14.852578			21
Utility Plant, Jan. 1	\$	31,828,741	10,503,485	21,325,256			22
Materials & Supplies	\$	92,085	30,388	61,697			23
Subtotal	\$	31,920,826	10,533,873	21,386,953			24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	31,920,826	10,533,873	21,386,953			26
Assessment Ratio	dec.		0.999535	0.983821			27
Assessed Value	\$	31,569,908	10,528,975	21,040,933			28
Net Local & School Rate	mills		14.601773	14.852578			29
Tax Equiv. Computed for Current Year	\$	466,254	153,742	312,512			30
Tax Equivalent per 1994 PSC Report	\$	250,521					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	466,254					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	134,157		4
Structures and Improvements (311)	12,580		5
Collecting and Impounding Reservoirs (312)	68,054		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	455,801		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	242,746		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	913,338	0	
PUMPING PLANT			
Land and Land Rights (320)	20,678		12
Structures and Improvements (321)	413,016		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	41,879		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	826,158		17
Diesel Pumping Equipment (326)	2,212		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	19,999		20
Total Pumping Plant	1,323,942	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	16,442		21
Structures and Improvements (331)	3,377,703		22
Water Treatment Equipment (332)	1,794,045		23
Total Water Treatment Plant	5,188,190	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)			134,157	4
Structures and Improvements (311)			12,580	5
Collecting and Impounding Reservoirs (312)			68,054	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			455,801	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			242,746	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	913,338	
PUMPING PLANT				
Land and Land Rights (320)			20,678	12
Structures and Improvements (321)			413,016	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			41,879	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			826,158	17
Diesel Pumping Equipment (326)			2,212	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			19,999	20
Total Pumping Plant	0	0	1,323,942	
WATER TREATMENT PLANT				
Land and Land Rights (330)			16,442	21
Structures and Improvements (331)			3,377,703	22
Water Treatment Equipment (332)			1,794,045	23
Total Water Treatment Plant	0	0	5,188,190	

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	29,763		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,262,991		26
Transmission and Distribution Mains (343)	7,707,386	899,433	27
Fire Mains (344)	0		28
Services (345)	1,231,076	39,885	29
Meters (346)	923,105	16,881	30
Hydrants (348)	1,274,954	88,947	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	12,429,275	1,045,146	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	575,339		34
Office Furniture and Equipment (391)	51,270		35
Computer Equipment (391.1)	113,040		36
Transportation Equipment (392)	162,351	31,354	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	137,105	908	39
Laboratory Equipment (395)	15,426		40
Power Operated Equipment (396)	94,089		41
Communication Equipment (397)	88,092		42
SCADA Equipment (397.1)	334,579	1,257	43
Miscellaneous Equipment (398)	9,149		44
Other Tangible Property (399)	0		45
Total General Plant	1,580,440	33,519	
Total utility plant in service directly assignable	21,435,185	1,078,665	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	21,435,185	1,078,665	

**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)			29,763 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,262,991 26
Transmission and Distribution Mains (343)	52,669		8,554,150 27
Fire Mains (344)			0 28
Services (345)	3,633		1,267,328 29
Meters (346)	4,025		935,961 30
Hydrants (348)	6,166		1,357,735 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	66,493	0	13,407,928
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			575,339 34
Office Furniture and Equipment (391)			51,270 35
Computer Equipment (391.1)			113,040 36
Transportation Equipment (392)	8,000		185,705 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			138,013 39
Laboratory Equipment (395)			15,426 40
Power Operated Equipment (396)			94,089 41
Communication Equipment (397)			88,092 42
SCADA Equipment (397.1)			335,836 43
Miscellaneous Equipment (398)			9,149 44
Other Tangible Property (399)			0 45
Total General Plant	8,000	0	1,605,959
Total utility plant in service directly assignable	74,493	0	22,439,357
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	74,493	0	22,439,357

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	253,279		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	267,502		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	520,781	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	130,300		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	393,344		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	523,644	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	1,202,658		22
Water Treatment Equipment (332)	826,019		23
Total Water Treatment Plant	2,028,677	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)			253,279 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			267,502 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	520,781
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			130,300 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			393,344 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	523,644
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			1,202,658 22
Water Treatment Equipment (332)			826,019 23
Total Water Treatment Plant	0	0	2,028,677

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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 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)	203,226		26
Transmission and Distribution Mains (343)	5,307,607	233,231	27
Fire Mains (344)	0		28
Services (345)	1,315,880	32,573	29
Meters (346)	0		30
Hydrants (348)	437,648	25,655	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,264,361	291,459	
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	10,337,463	291,459	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	10,337,463	291,459	

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)			203,226 26
Transmission and Distribution Mains (343)	38,139		5,502,699 27
Fire Mains (344)			0 28
Services (345)	5,017		1,343,436 29
Meters (346)			0 30
Hydrants (348)	6,166		457,137 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	49,322	0	7,506,498
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	49,322	0	10,579,600
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	49,322	0	10,579,600

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	33,204	2.50%	315	1
Collecting and Impounding Reservoirs (312)	41,549	1.67%	1,137	2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	222,365	2.94%	13,401	4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	114,569	1.77%	4,297	6
Other Water Source Plant (317)	0	0.00%		7
Total Source of Supply Plant	411,687		19,150	
PUMPING PLANT				
Structures and Improvements (321)	201,124	2.43%	10,036	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	41,879	4.42%	0	10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	602,297	4.42%	36,516	12
Diesel Pumping Equipment (326)	1,431	4.29%	95	13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	19,998	4.29%		15
Total Pumping Plant	866,729		46,647	
WATER TREATMENT PLANT				
Structures and Improvements (331)	927,342	2.50%	84,443	16
Water Treatment Equipment (332)	825,440	3.24%	58,127	17
Total Water Treatment Plant	1,752,782		142,570	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		18
Distribution Reservoirs and Standpipes (342)	404,960	1.86%	23,492	19
Transmission and Distribution Mains (343)	804,255	1.00%	81,308	20
Fire Mains (344)	0	0.00%		21
Services (345)	121,332	2.90%	36,227	22
Meters (346)	343,997	5.00%	46,477	23
Hydrants (348)	138,196	2.10%	27,643	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					33,519	1
312					42,686	2
313					0	3
314					235,766	4
315					0	5
316					118,866	6
317					0	7
	0	0	0	0	430,837	
321					211,160	8
322					0	9
323					41,879	10
324					0	11
325					638,813	12
326					1,526	13
327					0	14
328					19,998	15
	0	0	0	0	913,376	
331					1,011,785	16
332					883,567	17
	0	0	0	0	1,895,352	
341					0	18
342					428,452	19
343	52,669				832,894	20
344					0	21
345	3,633	1,164			152,762	22
346	4,025				386,449	23
348	6,166	249			159,424	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0	0.00%		25
Total Transmission and Distribution Plant	1,812,740		215,147	
GENERAL PLANT				
Structures and Improvements (390)	91,665	2.27%	13,060	26
Office Furniture and Equipment (391)	31,021	5.88%	3,015	27
Computer Equipment (391.1)	113,040	25.00%		28
Transportation Equipment (392)	162,351	10.56%	18,377	29
Stores Equipment (393)	0	0.00%		30
Tools, Shop and Garage Equipment (394)	97,326	5.88%	8,089	31
Laboratory Equipment (395)	9,852	5.88%	907	32
Power Operated Equipment (396)	42,001	6.07%	5,711	33
Communication Equipment (397)	111,264	9.09%	1,557	34
SCADA Equipment (397.1)	232,333	9.09%	36,921	35
Miscellaneous Equipment (398)	3,618	5.88%	538	36
Other Tangible Property (399)	0	0.00%		37
Total General Plant	894,471		88,175	
Total accum. prov. directly assignable	5,738,409		511,689	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	5,738,409		511,689	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	66,493	1,413	0	0	1,959,981
390					104,725 26
391					34,036 27
391.1					113,040 28
392	8,000				172,728 29
393					0 30
394					105,415 31
395					10,759 32
396					47,712 33
397				(106,014)	6,807 34
397.1				106,014	375,268 35
398					4,156 36
399					0 37
	8,000	0	0	0	974,646
	74,493	1,413	0	0	6,174,192
					0 38
	74,493	1,413	0	0	6,174,192

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	3,166	2.50%	6,332	1
Collecting and Impounding Reservoirs (312)	0	1.67%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	18,088	2.94%	7,865	4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	0	1.77%		6
Other Water Source Plant (317)	0	0.00%		7
Total Source of Supply Plant	21,254		14,197	
PUMPING PLANT				
Structures and Improvements (321)	2,719	2.43%	3,166	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	0	4.42%		10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	11,795	4.42%	17,386	12
Diesel Pumping Equipment (326)	0	4.29%		13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	0	4.29%		15
Total Pumping Plant	14,514		20,552	
WATER TREATMENT PLANT				
Structures and Improvements (331)	20,538	2.50%	30,066	16
Water Treatment Equipment (332)	17,236	3.24%	26,763	17
Total Water Treatment Plant	37,774		56,829	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		18
Distribution Reservoirs and Standpipes (342)	1,890	1.86%	3,780	19
Transmission and Distribution Mains (343)	586,464	1.00%	54,052	20
Fire Mains (344)	0	0.00%		21
Services (345)	166,916	2.90%	38,560	22
Meters (346)	0	5.00%		23
Hydrants (348)	49,622	2.10%	9,395	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					9,498	1
312					0	2
313					0	3
314					25,953	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	35,451	
321					5,885	8
322					0	9
323					0	10
324					0	11
325					29,181	12
326					0	13
327					0	14
328					0	15
	0	0	0	0	35,066	
331					50,604	16
332					43,999	17
	0	0	0	0	94,603	
341					0	18
342					5,670	19
343	38,139				602,377	20
344					0	21
345	5,017				200,459	22
346					0	23
348	6,166		4,219		57,070	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0	0.00%	25
Total Transmission and Distribution Plant	804,892		105,787
GENERAL PLANT			
Structures and Improvements (390)	0	2.70%	26
Office Furniture and Equipment (391)	0	5.88%	27
Computer Equipment (391.1)	0	25.00%	28
Transportation Equipment (392)	0	10.56%	29
Stores Equipment (393)	0	0.00%	30
Tools, Shop and Garage Equipment (394)	0	5.88%	31
Laboratory Equipment (395)	0	5.88%	32
Power Operated Equipment (396)	0	6.07%	33
Communication Equipment (397)	0	9.09%	34
SCADA Equipment (397.1)	0	9.09%	35
Miscellaneous Equipment (398)	0	5.88%	36
Other Tangible Property (399)	0	0.00%	37
Total General Plant	0		0
Total accum. prov. directly assignable	878,434		197,365
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	878,434		197,365

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	49,322	0	4,219	0	865,576
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	49,322	0	4,219	0	1,030,696
					0 38
	49,322	0	4,219	0	1,030,696

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			68,111	68,111	1
February			65,883	65,883	2
March			69,785	69,785	3
April			75,837	75,837	4
May			79,041	79,041	5
June			79,487	79,487	6
July			83,825	83,825	7
August			79,441	79,441	8
September			84,694	84,694	9
October			75,808	75,808	10
November			69,221	69,221	11
December			68,060	68,060	12
Total annual pumpage	0	0	899,193	899,193	
Less: Water sold				706,292	13
Volume pumped but not sold				192,901	14
Volume sold as a percent of volume pumped				79%	15
Volume used for water production, water quality and system maintenance				47,522	16
Volume related to equipment/system malfunction				6,367	17
Non-utility volume NOT included in water sales				2,419	18
Total volume not sold but accounted for				56,308	19
Volume pumped but unaccounted for				136,593	20
Percent of water lost				15%	21
If more than 15%, indicate causes:					22
If more than 15%, 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.)				3,708	24
Date of maximum: 9/21/2007					25
Cause of maximum:					26
Hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,617	27
Date of minimum: 11/23/2007					28
Total KWH used for pumping for the year				2,219,767	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)	
806 S FIRST ST	1	1,145	10	864	Yes	1
HOSPITAL DR	10	840	20	1,936	Yes	2
WATER ST	3	745	10	864	Yes	3
WESTERN AVE	4	725	16	1,814	Yes	4
806 S FIRST ST	5	712	16	2,808	Yes	5
LAFAYETTE ST	6	703	18	2,229	Yes	6
WEST ST	7	710	18	1,771	Yes	7
HOSPITAL DR	8	795	18	1,771	Yes	8
WATER TOWER COURT	9	890	20	1,648	Yes	9

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	10	3	1
Location	806 S FIRST ST	137 HOSPITAL DR	597 S WATER ST	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AMERICAN	AMERICAN TURBINE	5
Year Installed	1990	2001	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	1,000	600	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1986	2001	1986	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	125	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	6	14
Location	407 WESTERN AVE	806 S FIRST ST	404 MONROE ST	15
Purpose	P	P	P	16
Destination	D	D	D	17
Pump Manufacturer	LAYNE	LAYNE	LAYNE	18
Year Installed	1990	1990	1997	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,400	2,000	1,500	21
Pump Motor or Standby Engine Mfr	US	US	US	22 23
Year Installed	1995	1994	1997	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	75	75	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	7	8	9	1
Location	870 WEST ST	137 HOSPITAL DR	WATER TOWER COURT	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AMERICAN	AMERICAN	5
Year Installed	1984	1997	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,075	1,300	1,200	8
Pump Motor or Standby Engine Mfr	LAYNE	US	US	9 10
Year Installed	1984	1997	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT #1	HIGH LIFT #1 FIRST	HIGH LIFT #2	14
Location	137 HOSPITAL DR	806 S. FIRST STREET	137 HOSPITAL DR	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	PEERLESS	GOULD	PEERLESS	18
Year Installed	1996	1978	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,500	1,500	1,500	21
Pump Motor or Standby Engine Mfr	US	MARATHON	US	22 23
Year Installed	1996	1978	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	100	60	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGH LIFT #2 FIRST	HIGH LIFT #3	HIGH LIFT #3 FIRST	1
Location	806 S. FIRST STREET	137 HOSPITAL DRIVE	806 S. FIRST STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	GOULD	PEERLESS	CRANE DEMING	5
Year Installed	1978	2002	1992	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,500	1,500	1,500	8
Pump Motor or Standby Engine Mfr	MARATHON	US	G.E.	9 10
Year Installed	1978	2002	1992	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	60	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT #4	LOW LIFT #1	LOW LIFT #2	14
Location	806 S. FIRST STREET	806 S. FIRST STREET	806 S. FIRST STREET	15
Purpose	B	B	B	16
Destination	D	T	T	17
Pump Manufacturer	FAIRBANKS	LAYNE	LAYNE	18
Year Installed	1952	1993	1998	19
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,500	1,200	1,200	21
Pump Motor or Standby Engine Mfr	FAIRBANKS	US	US	22 23
Year Installed	1952	1993	1998	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	100	25	25	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	LOW LIFT #3	WTP HIGH LIFT PUMP	WTP HIGH LIFT PUMP 2	1
Location	806 S. FIRST STREET	WEST ST	WEST ST	2
Purpose	B	B	B	3
Destination	T	D	D	4
Pump Manufacturer	LAYNE	AMERICAN	AMERICAN	5
Year Installed	1998	2001	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	1,300	1,300	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1998	2001	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	60	60	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	2TH ST. BOOSTER STATION	HOSPITAL DRIVE	O CONNELL	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	2003	1996	1951	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	37	80	143	6
Total capacity in gallons (actual)	500,000	300,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	OTHER	OTHER	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.1000	3.6000	8.1000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

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	RAW	TREATMENT	WEST ST	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1966	1952	1985	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	15	15	98	6
Total capacity in gallons (actual)	360,000	324,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.1000	8.1000	3.6000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

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	WESTERN		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1966		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	123		6
Total capacity in gallons (actual)	300,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		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.)	3.6000		12
Is a corrosion control chemical used (yes, no)?	Y		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	2.000	20	0	0	0	20	1
M	D	4.000	25,729	0	0	0	25,729	2
M	D	6.000	323,614	3,700	3,700	0	323,614	3
M	D	8.000	160,056	0	0	0	160,056	4
M	S	8.000	3,097	0	0	0	3,097	5
M	D	10.000	34,794	0	0	0	34,794	6
M	S	10.000	3,273	0	0	0	3,273	7
M	D	12.000	13,082	0	0	0	13,082	8
M	S	12.000	3,043	0	0	0	3,043	9
M	T	12.000	41,354	0	0	0	41,354	10
M	T	14.000	1,090	0	0	0	1,090	11
M	S	16.000	70	0	0	0	70	12
M	T	16.000	7,883	0	0	0	7,883	13
M	S	18.000	85	0	0	0	85	14
Total Within Municipality			617,190	3,700	3,700	0	617,190	
Total Utility			617,190	3,700	3,700	0	617,190	

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)	
L	0.625	1,233	0	12	0	1,221		1
M	0.750	2,887	0	1	0	2,886		2
M	1.000	2,770	15	2	0	2,783		3
M	1.250	9	0	0	0	9		4
M	1.500	334	0	1	0	333		5
L	1.500	13	0	0	0	13		6
L	2.000	9	16	0	0	25		7
M	2.000	125	0	0	0	125		8
M	4.000	42	0	0	0	42		9
M	6.000	41	0	0	0	41		10
M	8.000	7	0	0	0	7		11
M	10.000	2	0	0	0	2		12
Total Utility		7,472	31	16	0	7,487	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	6,895	0	60	27	6,862	96	1
0.750	1,404	50	15	26	1,465	15	2
1.000	239	0	1	(14)	224	1	3
1.500	142	0	1	1	142	8	4
2.000	91	4	0	(1)	94	8	5
3.000	30	0	0	0	30	25	6
4.000	12	0	0	0	12	1	7
6.000	7	0	0	0	7	6	8
Total:	8,820	54	77	39	8,836	160	

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	6,178	391	8	12	0	273	6,862	1
0.750	1,238	149	8	2	0	68	1,465	2
1.000	22	153	11	8	0	30	224	3
1.500	0	87	10	7	0	38	142	4
2.000	0	53	17	7	0	17	94	5
3.000	0	19	3	6	0	2	30	6
4.000	0	3	3	1	0	5	12	7
6.000	0	3	2	1	0	1	7	8
Total:	7,438	858	62	44	0	434	8,836	

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	1,323	11	9		1,325	2
Total Fire Hydrants	1,323	11	9	0	1,325	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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: 2,419
 Number of distribution system valves end of year: 1,350
 Number of distribution valves operated during year: 1,350

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$10,000, 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.

DONE

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

614 - Repairs on Well 8.

672 - Outsourced tower maintance.

921 - Change in allocations of phone/computer maintenance/postage.

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-12)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Utility or Municipality) EOY Balance, please explain.

311 - This relates to a reclassification of assets to contributed without moving the accumulated depreciation.

If Adjustments for any account are nonzero, please explain.

397 and 397.1 correct balances between two accounts.

Water Mains (Page W-21)

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

They borrowed money via a revenue bond in the current year, and developer contributions.

Water Services (Page W-22)

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

They borrowed money via a revenue bond in the current year, and developer contributions.

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

Per utility records all services are in use.

Meters (Page W-23)

Explain all reported adjustments.

Adjustments are due to ongoing to corrections in meter sizes in our computer system and meters junked incorrectly on meter system.

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

2006 was a year that we tested numerous meters. 2007 was busier for our staff so we did less. We do strive to meet WI admin code rules.

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.
