



3015 (02-02-05)

**ANNUAL REPORT**

OF

Name: FREEDOM SANITARY DISTRICT NO. 1

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Principal Office: N4229 GARVEY AVE.  
KAUKAUNA, WI 54130

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For the Year Ended: DECEMBER 31, 2007

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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

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**Exact Utility Name:** FREEDOM SANITARY DISTRICT NO. 1

**Utility Address:** N4229 GARVEY AVE.  
KAUKAUNA, WI 54130

**When was utility organized?** 6/30/2005

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** TERRI PLANERT

**Title:** OFFICE MANAGER

**Office Address:**

N4229 GARVEY AVE.  
KAUKAUNA, WI 54130

**Telephone:** (920) 788 - 5763

**Fax Number:** (920) 788 - 4471

**E-mail Address:** fsdterri@sbcglobal.net

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

**Name:** MIKE KONECNY

**Title:** SHAREHOLDER, CPA

**Office Address:** SCHENCK SC

2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305

**Telephone:** (920) 455 - 4112

**Fax Number:** (920) 617 - 2510

**E-mail Address:** mike.konecny@schencksolutions.com

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

**Name:** LEN ABRAHAMSON

**Title:** PRESIDENT

**Office Address:**

W2248 CHESNUT LANE  
KAUKAUNA, WI 54130

**Telephone:** (920) 788 - 5317

**Fax Number:** (920) 788 - 5317

**E-mail Address:** abrah18@aol.com

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** MIKE KONECNY

**Title:** SHAREHOLDER, CPA

**Office Address:** SCHENCK SC  
2200 RIVERSIDE DRIVE  
P.O. BOX 23819  
GREEN BAY, WI 54305

**Telephone:** (920) 455 - 4112

**Fax Number:** (920) 617 - 2510

**E-mail Address:** mike.konecny@schencksolutions.com

**Date of most recent audit report:** 6/6/2007

**Period covered by most recent audit:** 1/1/2006-12/31/2006

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

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**Name:** WILLIAM CISKE

**Title:** UTILITY SUPERINTENDENT

**Office Address:**  
N4229 GARVEY AVE  
KAUKAUNA, WI 54130

**Telephone:** (920) 788 - 5763

**Fax Number:** (920) 788 - 4471

**E-mail Address:** fsdbill@sbcglobal.net

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**Name of utility commission/committee:** FREEDOM SANITARY DISTRICT COMMISSION

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

LEN ABRAHAMSON, PRESIDENT  
VERNON NEWHOUSE, SECRETARY  
DAN VANDEN BERG, COMMISSIONER

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**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	37,558	8,151	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401)	127,301	18,139	2
Depreciation Expense (403)	92,537	26,037	3
Amortization Expense (404)	0	0	4
Taxes (408)	3,399	110	5
<b>Total Operating Expenses</b>	<b>223,237</b>	<b>44,286</b>	
<b>Net Operating Income</b>	<b>(185,679)</b>	<b>(36,135)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(185,679)</b>	<b>(36,135)</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Nonoperating Rental Income (418)	0	0	8
Interest and Dividend Income (419)	138,385	248,150	9
Miscellaneous Nonoperating Income (421)	3,708,767	208,371	10
<b>Total Other Income</b>	<b>3,847,152</b>	<b>456,521</b>	
<b>Total Income</b>	<b>3,661,473</b>	<b>420,386</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	0	0	11
Other Income Deductions (426)	49,090	2,082	12
<b>Total Miscellaneous Income Deductions</b>	<b>49,090</b>	<b>2,082</b>	
<b>Income Before Interest Charges</b>	<b>3,612,383</b>	<b>418,304</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	244,367	309,223	13
Amortization of Debt Discount and Expense (428)	0	0	14
Amortization of Premium on Debt--Cr. (429)	0	0	15
Interest on Debt to Municipality (430)	0	0	16
Other Interest Expense (431)	0	0	17
Interest Charged to Construction--Cr. (432)	0	0	18
<b>Total Interest Charges</b>	<b>244,367</b>	<b>309,223</b>	
<b>Net Income</b>	<b>3,368,016</b>	<b>109,081</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,968,204	0	19
Balance Transferred from Income (433)	3,368,016	109,081	20
Miscellaneous Credits to Surplus (434)	0	5,859,123	21
Miscellaneous Debits to Surplus--Debit (435)	5,825,382	0	22
Appropriations of Surplus--Debit (436)	0	0	23
Appropriations of Income to Municipal Funds--Debit (439)	0	0	24
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>3,510,838</b>	<b>5,968,204</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 Miscellaneous Nonoperating Income, Account 421.

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	37,558	█	37,558	1
<b>Total (Acct. 400):</b>	<b>37,558</b>	<b>0</b>	<b>37,558</b>	
<b>Operation and Maintenance Expense (401):</b>				
Derived	127,301	█	127,301	2
<b>Total (Acct. 401):</b>	<b>127,301</b>	<b>0</b>	<b>127,301</b>	
<b>Depreciation Expense (403):</b>				
Derived	92,537	█	92,537	3
<b>Total (Acct. 403):</b>	<b>92,537</b>	<b>0</b>	<b>92,537</b>	
<b>Amortization Expense (404):</b>				
Derived	0	█	0	4
<b>Total (Acct. 404):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	3,399	█	3,399	5
<b>Total (Acct. 408):</b>	<b>3,399</b>	<b>0</b>	<b>3,399</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>(185,679)</b>	<b>0</b>	<b>(185,679)</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>Nonoperating Rental Income (418):</b>				
NONE	0	█	0	9
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST EARNED ON BANK ACCOUNTS	96,237	0	96,237	10
INTEREST EARNED ON SPECIAL ASSESSMENTS	0	42,148	42,148	11
<b>Total (Acct. 419):</b>	<b>96,237</b>	<b>42,148</b>	<b>138,385</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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water		3,708,767	<b>3,708,767</b> 12
NONE	0	0	<b>0</b> 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>3,708,767</b>	<b>3,708,767</b>
<b>TOTAL OTHER INCOME:</b>	<b>96,237</b>	<b>3,750,915</b>	<b>3,847,152</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	0		<b>0</b> 14
NONE	0	0	<b>0</b> 15
<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		49,090	<b>49,090</b> 16
NONE	0	0	<b>0</b> 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>49,090</b>	<b>49,090</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>0</b>	<b>49,090</b>	<b>49,090</b>

**INTEREST CHARGES****Interest on Long-Term Debt (427):**

Derived	244,367		<b>244,367</b> 18
<b>Total (Acct. 427):</b>	<b>244,367</b>	<b>0</b>	<b>244,367</b>

**Amortization of Debt Discount and Expense (428):**

NONE	0		<b>0</b> 19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0		<b>0</b> 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	0		<b>0</b> 21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Other Interest Expense (431):**

Derived	0		<b>0</b> 22
<b>Total (Acct. 431):</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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0	0	0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>244,367</b>	<b>0</b>	<b>244,367</b>
<b>NET INCOME:</b>	<b>(333,809)</b>	<b>3,701,825</b>	<b>3,368,016</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	5,731,305	236,899	5,968,204 24
<b>Total (Acct. 216):</b>	<b>5,731,305</b>	<b>236,899</b>	<b>5,968,204</b>
<b>Balance Transferred from Income (433):</b>			
Derived	(333,809)	3,701,825	3,368,016 25
<b>Total (Acct. 433):</b>	<b>(333,809)</b>	<b>3,701,825</b>	<b>3,368,016</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
ADJUSTMENT TO REMOVE SEWER EARNED SURPLUS	5,825,382	0	5,825,382 27
<b>Total (Acct. 435)--Debit:</b>	<b>5,825,382</b>	<b>0</b>	<b>5,825,382</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>(427,886)</b>	<b>3,938,724</b>	<b>3,510,838</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 and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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	37,558	0	0	0	37,558	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					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>37,558</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>37,558</b>	

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (100)	9,074,938	6,437,630	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	169,747	28,119	2
<b>Net Utility Plant</b>	<b>8,905,191</b>	<b>6,409,511</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	9,047,702	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	3,040,865	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>6,006,837</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	2,069,706	637,423	6
Special Funds (125)	5,215,720	2,062,724	7
<b>Total Other Property and Investments</b>	<b>7,285,426</b>	<b>8,706,984</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	80,040	866,160	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	18,806	1,227	11
Other Accounts Receivable (143)	0	100,897	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	308,843	13,928	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	12,610	16
Other Current and Accrued Assets (170)	10,137		17
<b>Total Current and Accrued Assets</b>	<b>417,826</b>	<b>994,822</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	109,040	88,612	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>109,040</b>	<b>88,612</b>	
<b>Total Assets and Other Debits</b>	<b>16,717,483</b>	<b>16,199,929</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)	3,510,838	5,968,204	23
<b>Total Proprietary Capital</b>	<b>3,510,838</b>	<b>5,968,204</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	1,582,511	24
Advances from Municipality (223)	0	0	25
Other long-Term Debt (224)	12,625,000	7,774,562	26
<b>Total Long-Term Debt</b>	<b>12,625,000</b>	<b>9,357,073</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	430,954	801,771	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	149,323	72,881	32
Other Current and Accrued Liabilities (238)	1,368		33
<b>Total Current and Accrued Liabilities</b>	<b>581,645</b>	<b>874,652</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	0	0	36
<b>Total Deferred Credits</b>	<b>0</b>	<b>0</b>	
<b>OPERATING RESERVES</b>			
Miscellaneous Operating Reserves (265)			37
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>16,717,483</b>	<b>16,199,929</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	6,437,630	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 (100.1)	4,008,534	0	0	0	2
Utility Plant in Service - Contributed Plant (100.2)	4,826,384	0	0	0	3
Utility Plant Purchased or Sold (391)					4
Utility Plant in Process of Reclassification (392)					5
Utility Plant Leased to Others (393)					6
Property Held for Future Use (394)					7
Construction Work in Progress (395)	240,020				8
Utility Plant Acquisition Adjustments (396)					9
Other Utility Plant Adjustments (397)					10
<b>Total Utility Plant</b>	<b>9,074,938</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)	118,574	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	51,173	0	0	0	12
<b>Total Accumulated Provision</b>	<b>169,747</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>8,905,191</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>	26,037				<b>26,037</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	92,537				<b>92,537</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>92,537</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>92,537</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>118,574</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>118,574</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>	2,082				2,082	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (426)	49,090				49,090	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
rounding	1				1	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>49,091</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>49,091</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>51,173</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51,173</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	9,047,702	0	9,047,702	0	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>9,047,702</b>	<b>0</b>	<b>9,047,702</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	3,040,865	0	3,040,865	0	3
<b>Net Nonutility Property</b>	<b>6,006,837</b>	<b>0</b>	<b>6,006,837</b>	<b>0</b>	

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

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

### MATERIALS AND SUPPLIES

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

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>	<u>0</u>	<u>0</u>

**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>				
2005 WATER G.O. PROMMISSORY NOTES	5,107	428	40,859	1
2006 WATER BOND ANTICIPATION NOTE	8,530	428	34,116	2
2007 WATER BOND ANTICIPATION NOTE	3,785	428	34,065	3
<b>Total</b>			<b>109,040</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)
Balance first of year	0 1
<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.

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

NONE

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

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
REVENUE BOND ANTICIPATION NOTES	06/01/2006	06/01/2011	4.90%	3,875,000	<b>1</b>
REVENUE BOND ANTICIPATION NOTES	08/28/2007	06/01/2012	4.50%	5,000,000	<b>2</b>
G.O. PROMISSORY NOTES PAYABLE	09/28/2005	09/01/2015	4.00%	3,750,000	<b>3</b>
<b>Total for Account 224</b>				<b>12,625,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense		2
Charged electric department expense		3
Charged sewer department expense	4,223	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>4,223</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	2,269	6
Social Security taxes	1,954	7
PSC Remainder Assessment		8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>4,223</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>					
1997 CLEAN WATER FUND REVENUE BONDS	7,973	0	7,973	0	1
<b>Subtotal</b>	<b>7,973</b>	<b>0</b>	<b>7,973</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>					
2003 PROMISSORY NOTES PAYABLE	343	0	343	0	3
2005 G.O. PROMISSORY NOTES PAYABLE	48,743	40,656	40,899	48,500	4
2006 BOND ANTICIPATION NOTES	15,822	118,711	118,710	15,823	5
2007 BOND ANITICIPATION NOTES		85,000		85,000	6
<b>Subtotal</b>	<b>64,908</b>	<b>244,367</b>	<b>159,952</b>	<b>149,323</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>72,881</b>	<b>244,367</b>	<b>167,925</b>	<b>149,323</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 ASSESSMENT INSTALLMENT RECEIVABLE	1,778,035	2
DEFERRED SPECIAL ASSESSMENTS	291,671	3
<b>Total (Acct. 124):</b>	<b>2,069,706</b>	
<b>Special Funds (125):</b>		
NONE		4
WATER PROJECT DEBT PROCEEDS	3,903,550	5
WATER DEBT SERVICE RESERVE	1,312,170	6
<b>Total (Acct. 125):</b>	<b>5,215,720</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	10,478	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
MISCELLANEOUS	8,328	11
<b>Total (Acct. 142):</b>	<b>18,806</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
SPECIAL ASSESSMENTS AND DELINQUENT WATER BILLS PLACED ON 2007 TAX ROLL	308,843	15
<b>Total (Acct. 145):</b>	<b>308,843</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	

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

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

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>
<hr/>	
<b>Other Deferred Debits (183):</b>	
NONE	18
<b>Total (Acct. 183):</b>	<b>0</b>
<hr/>	
<b>Payables to Municipality (233):</b>	
NONE	19
<b>Total (Acct. 233):</b>	<b>0</b>
<hr/>	
<b>Other Deferred Credits (253):</b>	
Regulatory Liability	0 20
NONE	21
<b>Total (Acct. 253):</b>	<b>0</b>
<hr/>	

**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 (100.1)	2,830,336	0	0	0	2,830,336	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)	72,305	0	0	0	72,305	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>2,758,031</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,758,031</b>	
Net Operating Income	(185,679)	0	0	0	(185,679)	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-6.73%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-6.73%</b>	

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## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

### 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	1.7	1
Electric		2
Gas		3
Sewer	1.3	4

**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>	

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## FINANCIAL SECTION FOOTNOTES

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### Net Nonutility Property (Accts. 121 & 122) (Page F-09)

#### General footnotes

Adjustment made to remove sewer records from the District's PSC report

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### Interest Accrued (Acct. 237) (Page F-17)

#### General footnotes

Amounts reported for the clean water fund loans and the 2003 note were adjusted to zero, to remove sewer accounts from the PSC report.

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### Balance Sheet End-of-Year Account Balances (Page F-18)

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account #143 - Sewer department portion of customer accounts receivable at 12/31/2007.

Account #145 - Delinquent sewer bills and assessments placed on the 2007 tax roll of \$26,574.75. Delinquent water bills and assessments placed on the 2007 tax roll of \$308,843.04.

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### Identification and Ownership - Contacts (Page iv)

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

The Office Manager, Terri Planert, started working for the District in May 2007.

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**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)	20,020	3,251	1
<b>Total Sales of Water</b>	<b>20,020</b>	<b>3,251</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	138	0	2
Other Water Revenues (474)	17,400	4,900	3
<b>Total Other Operating Revenues</b>	<b>17,538</b>	<b>4,900</b>	
<b>Total Operating Revenues</b>	<b>37,558</b>	<b>8,151</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	65,191	10,950	4
General Operating Expenses (680-690)	62,110	7,189	5
<b>Total Operation and Maintenance Expenses</b>	<b>127,301</b>	<b>18,139</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	92,537	26,037	6
Amortization Expense (404)		0	7
Taxes (408)	3,399	110	8
<b>Total Other Operating Expenses</b>	<b>95,936</b>	<b>26,147</b>	
<b>Total Operating Expenses</b>	<b>223,237</b>	<b>44,286</b>	
<b>NET OPERATING INCOME</b>	<b>(185,679)</b>	<b>(36,135)</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	1	14	82	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>1</b>	<b>14</b>	<b>82</b>	
Metered Sales to General Customers (461)				
Residential	377	3,225	15,707	4
Commercial	46	700	2,591	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>423</b>	<b>3,925</b>	<b>18,298</b>	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)				8
Other Sales to Public Authorities (464)	7	504	1,640	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>431</b>	<b>4,443</b>	<b>20,020</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)		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>0</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	138	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>138</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department		7
<b>Other (specify):</b>		
PERMITS	17,400	8
<b>Total Other Water Revenues (474)</b>	<b>17,400</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	26,559	8,062	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	4,970	1,106	3
Chemicals (630)	3,545	686	4
Supplies and Expenses (640)	28,732	678	5
Repairs of Water Plant (650)	168	418	6
Transportation Expenses (660)	1,217	0	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>65,191</b>	<b>10,950</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	19,932	0	8
Office Supplies and Expenses (681)	10,519	3,450	9
Outside Services Employed (682)	16,017	3,670	10
Insurance Expense (684)	10,141	0	11
Employees Pensions and Benefits (686)	5,479	69	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	22	0	14
Uncollectible Accounts (690)		0	15
<b>Total General Operating Expenses</b>	<b>62,110</b>	<b>7,189</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>127,301</b>	<b>18,139</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	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	BASED UPON WAGES ALLOCATED	3,382	110	3
PSC Remainder Assessment		17	0	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>3,399</b>	<b>110</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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	374,619		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>374,619</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	64,648	3,041	12
Structures and Improvements (321)	993,227		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	70,170		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>1,128,045</b>	<b>3,041</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0	505,075	22
Water Treatment Equipment (332)	44,323	531,125	23
<b>Total Water Treatment Plant</b>	<b>44,323</b>	<b>1,036,200</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			374,619	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>374,619</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			67,689	12
Structures and Improvements (321)			993,227	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			70,170	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,131,086</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			505,075	22
Water Treatment Equipment (332)			575,448	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,080,523</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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0	880,333	26
Transmission and Distribution Mains (343)	0	213,480	27
Fire Mains (344)	0		28
Services (345)	0	0	29
Meters (346)	9,505	82,034	30
Hydrants (348)	0	0	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>9,505</b>	<b>1,175,847</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	95,646		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0	8,175	37
Other General Equipment (379)	0	33,000	38
Other Tangible Property (390)	0	100,133	39
<b>Total General Plant</b>	<b>95,646</b>	<b>141,308</b>	
<b>Total utility plant in service directly assignable</b>	<b>1,652,138</b>	<b>2,356,396</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>1,652,138</b>	<b>2,356,396</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)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			880,333 26
Transmission and Distribution Mains (343)			213,480 27
Fire Mains (344)			0 28
Services (345)			0 29
Meters (346)			91,539 30
Hydrants (348)			0 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>1,185,352</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			95,646 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			8,175 37
Other General Equipment (379)			33,000 38
Other Tangible Property (390)			100,133 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>236,954</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>4,008,534</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>4,008,534</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 \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than account 372.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	162,350	2,514,474	27
Fire Mains (344)	0		28
Services (345)	52,631	1,537,628	29
Meters (346)	0		30
Hydrants (348)	24,000	535,301	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>238,981</b>	<b>4,587,403</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (370)	0		33
Structures and Improvements (371)	0		34
Office Furniture and Equipment (372)	0		35
Computer Equipment (372.1)	0		36
Transportation Equipment (373)	0		37
Other General Equipment (379)	0		38
Other Tangible Property (390)	0		39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>238,981</b>	<b>4,587,403</b>	
Common Utility Plant Allocated to Water Department	0		40
<b>Total utility plant in service</b>	<b>238,981</b>	<b>4,587,403</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			2,676,824 27
Fire Mains (344)			0 28
Services (345)			1,590,259 29
Meters (346)			0 30
Hydrants (348)			559,301 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>4,826,384</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (370)			0 33
Structures and Improvements (371)			0 34
Office Furniture and Equipment (372)			0 35
Computer Equipment (372.1)			0 36
Transportation Equipment (373)			0 37
Other General Equipment (379)			0 38
Other Tangible Property (390)			0 39
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>4,826,384</b>
Common Utility Plant Allocated to Water Department			0 40
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>4,826,384</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			90	<b>90</b>	1
February			83	<b>83</b>	2
March			95	<b>95</b>	3
April			114	<b>114</b>	4
May			235	<b>235</b>	5
June			335	<b>335</b>	6
July			622	<b>622</b>	7
August			304	<b>304</b>	8
September				<b>0</b>	9
October			2,131	<b>2,131</b>	10
November			2,625	<b>2,625</b>	11
December			2,423	<b>2,423</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>9,057</b>	<b>9,057</b>	
Less: Water sold				4,443	13
Volume pumped but not sold				<b>4,614</b>	14
Volume sold as a percent of volume pumped				<b>49%</b>	15
Volume used for water production, water quality and system maintenance					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>0</b>	19
Volume pumped but unaccounted for				<b>4,614</b>	20
Percent of water lost				<b>51%</b>	21
If more than 25%, indicate causes:					22
Did so much flushing of mains and hydrants throughout the year that they do not have a record of water used for "Volume used for water production, water quality and system maintenance". Amount should make up at least 90% of the 51% shown for water lost.					
If more than 25%, state what action has been taken to reduce water loss:					23
Keep track of the "Volume used for water production, water quality and system maintenance".					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				251	24
Date of maximum: 10/24/2007					25
Cause of maximum:					26
Flushing mains to get Phase 1 online					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1	27
Date of minimum: 1/26/2007					28
Total KWH used for pumping for the year				44,220	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>	
WESTERN ACRES SUBDIVISION	Well #1	518	8	216,000	Yes	<b>1</b>
FINNIGAN'S RIDGE SUBDIVISION	Well #2	690	15	720,000	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	WESTERN ACRES	FINNIGAN'S RIDGE	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	GOULDS	GOULDS	5
Year Installed	2006	2007	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	150	500	8
Pump Motor or Standby Engine Mfr	GOULDSMINS POWER GENERATION		9
Year Installed	2006	2007	10
Type	ELECTRIC	NATURAL GAS	11
Horsepower	20	75	12

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

## 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	FINNEGAN'S RIDGE	WATER TOWER	WESTERN ACRES	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)		ET		3
Year constructed		2007		4
Primary material (earthen, steel, concrete, other)		STEEL		5
Elevation difference in feet (See Headnote 3.)		168		6
Total capacity in gallons (actual)		252,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	PRESSURE		NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.7200		0.0000	12
Is a corrosion control chemical used (yes, no)?	N		N	13
Is water fluoridated (yes, no)?	N		N	14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	0	112			112	1
M	D	6.000	0	17			17	2
P	D	6.000	1,007	12,362	0	0	13,369	3
M	D	8.000	0	21			21	4
P	D	8.000	4,827	20,791	0	0	25,618	5
M	D	10.000	0	242			242	6
P	D	10.000	760	16,262	0	0	17,022	7
M	D	12.000	0	167			167	8
P	D	12.000	0	2,308			2,308	9
<b>Total Within Municipality</b>			<b>6,594</b>	<b>52,282</b>	<b>0</b>	<b>0</b>	<b>58,876</b>	
<b>Total Utility</b>			<b>6,594</b>	<b>52,282</b>	<b>0</b>	<b>0</b>	<b>58,876</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)	
P	1.000	100	518	0	0	618	189	1
P	1.500		6			6		2
P	2.000		28			28		3
<b>Total Utility</b>		<b>100</b>	<b>552</b>	<b>0</b>	<b>0</b>	<b>652</b>	<b>189</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	0	504		36	540		1
0.750	36	3	0	(36)	3	0	2
1.000	0	22			22		3
1.250	0				0		4
1.500	0	5			5		5
2.000	0	1			1		6
3.000	0	1			1		7
<b>Total:</b>	<b>36</b>	<b>536</b>	<b>0</b>	<b>0</b>	<b>572</b>	<b>0</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	377	24		3		136	540	1
0.750	0	2	0	1	0	0	3	2
1.000		17		1		4	22	3
1.250							0	4
1.500		2		1		2	5	5
2.000				1			1	6
3.000		1					1	7
<b>Total:</b>	<b>377</b>	<b>46</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>142</b>	<b>572</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	0	104		10	114	1
Within Municipality	0				0	2
<b>Total Fire Hydrants</b>	<b>0</b>	<b>104</b>	<b>0</b>	<b>10</b>	<b>114</b>	
<b>Flushing Hydrants</b>						
	18			(10)	8	3
<b>Total Flushing Hydrants</b>	<b>18</b>	<b>0</b>	<b>0</b>	<b>(10)</b>	<b>8</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:	70
Number of distribution system valves end of year:	306
Number of distribution valves operated during year:	297

## WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$2,000, 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.

Amount reported are permit and inspection fees charged to customers when they install their water lateral. The charge is \$50 for each lateral installation.

If Public Fire Protection Service (463) Amount Billed is zero, please explain.

Public fire protection is zero, because the water utility completed a water tower in late 2007. The charge authorized by the PSC was put on the 2007 tax roll to be collected in 2008 and so forth each year.

### 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 30%, but not less \$2,000, please explain.

New utility in late 2006. 2007 was the first full year of expenses.

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

The District began operating a water utility in 2006. They constructed water treatment equipment to treat the arsenic in the water. They purchased SCADA equipment along with other general equipment.

### Sources of Water Supply - Statistics (Page W-12)

#### General footnotes

September - New pump was getting installed. Water was pumped but not going to people. Finnigans Ridge Subdivision was receiving water out of tower only.

### Pumping and Purchased Water Statistics (Page W-12)

If Water Sold equals Total Annual Pumpage, please explain 0 utility-use or unaccounted-for water.

Did so much flushing of mains and hydrants throughout the year that they do not have a record of water used for "Volume used for water production, water quality and system maintenance". Amount should make up at least 90% of the 51% shown for water lost.

### Water Mains (Page W-17)

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

The added mains will be paid through 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.

The additions to services will be paid for through assessments.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-19)

**If Tested During Year column total is zero, please explain.**

New District - all meters were new in 2006. We plan to start a program for testing in the next couple of years.

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

None at this time since we are new. Will develop a plan in the next couple of years.

**Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.**

New District - they will be tested every two years.

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### Hydrants and Distribution System Valves (Page W-20)

**If Hydrants Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 348) are zero, please explain.**

Phase 1 & Garvey/Patrick added 79 hydrants in 2007. Phase 2 Woodland/CTH S added 25 hydrants in 2007. Both were financed by customer through assessments with a total cost of \$535,300.

**Explain all reported Adjustments.**

The ten hydrants decreased from flushing hydrants now have enough fire flow to be fire hydrants.

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