



3014 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF MAUSTON MUNICIPAL WATER UTILITY

Principal Office: 303 MANSION STREET
MAUSTON, WI 53948

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: CITY OF MAUSTON MUNICIPAL WATER UTILITY

Utility Address: 303 MANSION STREET
MAUSTON, WI 53948

When was utility organized? 1/1/1897

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: RENEE HAZELTON

Title: DEPUTY CLERK

Office Address:

303 MANSION STREET
MAUSTON, WI 53948

Telephone: (608) 847 - 6676

Fax Number: (608) 847 - 5023

E-mail Address: hazelton@mauston.com

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

Name: JOHN E VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES

1315 BAD AXE COURT
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2085

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

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

Name: RICHARD NOE

Title: CHAIRMAN

Office Address:

303 MANSION STREET
MAUSTON, WI 53948

Telephone: (608) 847 - 6676

Fax Number: (608) 847 - 5023

E-mail Address: maustongov@mauston.com

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

IDENTIFICATION AND OWNERSHIP

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

Name: JOHN E VIG

Title: MANAGING MEMBER

Office Address: VIG & ASSOCIATES
1315 BAD AXE COURT
P.O. BOX 271
VIROQUA, WI 54665

Telephone: (608) 637 - 2085

Fax Number: (608) 637 - 3021

E-mail Address: jackv@frontiernet.net

Date of most recent audit report:

Period covered by most recent audit: DECEMBER 31, 2007

Names and titles of utility management including manager or superintendent:

Name: ROBERT A. NELSON

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
303 MANSION STREET
MAUSTON, WI 53948

Telephone: (608) 847 - 6676

Fax Number: (608) 847 - 5023

E-mail Address: rnelson@mauston.com

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

- MR FLOYD BABCOCK
- MR RICHARD NOE, CHAIRMAN
- MR KEN VAN DOREN

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: () -

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)	686,762	697,603	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	377,844	358,672	2
Depreciation Expense (403)	111,730	104,657	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	23,407	24,362	5
Total Operating Expenses	512,981	487,691	
Net Operating Income	173,781	209,912	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	173,781	209,912	
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)	70,847	53,974	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	70,847	53,974	
Total Income	244,628	263,886	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(17,875)	(17,875)	12
Other Income Deductions (426)	41,842	41,842	13
Total Miscellaneous Income Deductions	23,967	23,967	
Income Before Interest Charges	220,661	239,919	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	61,913	65,825	14
Amortization of Debt Discount and Expense (428)	5,051	5,217	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	14,541	18,523	17
Other Interest Expense (431)	315	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	81,820	89,565	
Net Income	138,841	150,354	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,070,814	3,920,460	20
Balance Transferred from Income (433)	138,841	150,354	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)	4,209,655	4,070,814	

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	686,762		686,762	1
Total (Acct. 400):	686,762	0	686,762	
Operation and Maintenance Expense (401-402):				
Derived	377,844		377,844	2
Total (Acct. 401-402):	377,844	0	377,844	
Depreciation Expense (403):				
Derived	111,730		111,730	3
Total (Acct. 403):	111,730	0	111,730	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	23,407		23,407	5
Total (Acct. 408):	23,407	0	23,407	
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:	173,781	0	173,781	
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):			
INTEREST AND DIVIDEND INCOME	70,847	0	70,847 11
Total (Acct. 419):	70,847	0	70,847
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]		0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	70,847	0	70,847
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(17,875)	[REDACTED]	(17,875) 14
NONE	0	0	0 15
Total (Acct. 425):	(17,875)	0	(17,875)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	41,842	41,842 16
NONE	0	0	0 17
Total (Acct. 426):	0	41,842	41,842
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(17,875)	41,842	23,967
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	61,913	[REDACTED]	61,913 18
Total (Acct. 427):	61,913	0	61,913
Amortization of Debt Discount and Expense (428):			
AMORTIZATION EXPENSE	5,051	[REDACTED]	5,051 19
Total (Acct. 428):	5,051	0	5,051
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	14,541	[REDACTED]	14,541 21
Total (Acct. 430):	14,541	0	14,541

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	315		315 22
Total (Acct. 431):	315	0	315
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	81,820	0	81,820
NET INCOME:	180,683	(41,842)	138,841
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,733,951	2,336,863	4,070,814 24
Total (Acct. 216):	1,733,951	2,336,863	4,070,814
Balance Transferred from Income (433):			
Derived	180,683	(41,842)	138,841 25
Total (Acct. 433):	180,683	(41,842)	138,841
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):	1,914,634	2,295,021	4,209,655

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 & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <p>1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.</p> <p>2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).</p> |
|---|

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	686,762	0	0	0	686,762	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	686,762	0	0	0	686,762	

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	130,466		130,466	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	130,466	0	130,466	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	3.2	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	8,570,329	7,627,401	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,463,847	1,319,491	2
Net Utility Plant	7,106,482	6,307,910	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	562,923	7
Total Other Property and Investments	0	562,923	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,193,521	900,732	8
Temporary Cash Investments (132)		0	9
Notes Receivable (141)	530,000	530,000	10
Customer Accounts Receivable (142)	63,460	62,665	11
Other Accounts Receivable (143)	0	1,076	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	60,452	14
Materials and Supplies (150)	25,722	25,722	15
Prepayments (165)	4,621	4,773	16
Other Current and Accrued Assets (170)		0	17
Total Current and Accrued Assets	1,817,324	1,585,420	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	28,322	34,974	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	28,322	34,974	
Total Assets and Other Debits	8,952,128	8,491,227	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,635,685	1,635,685	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	4,209,655	4,070,814	23
Total Proprietary Capital	5,845,340	5,706,499	
LONG-TERM DEBT			
Bonds (221)	1,940,000	2,075,000	24
Advances from Municipality (223)	350,000	365,000	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	2,290,000	2,440,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	500,000	0	27
Accounts Payable (232)	6,493	7,468	28
Payables to Municipality (233)	0	5,535	29
Customer Deposits (235)			30
Taxes Accrued (236)	14,033	15,387	31
Interest Accrued (237)	6,341	7,988	32
Other Current and Accrued Liabilities (238)	3,923	4,477	33
Total Current and Accrued Liabilities	530,790	40,855	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	285,998	303,873	36
Total Deferred Credits	285,998	303,873	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	8,952,128	8,491,227	

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	7,627,401	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,772,882	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,861,494	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)	663,630				8
Construction Work in Progress (107)	272,323				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	8,570,329	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	897,374	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	566,473	0	0	0	13
Total Accumulated Provision	1,463,847	0	0	0	
Net Utility Plant	7,106,482	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	794,860				794,860	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	111,730				111,730	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,464				4,464	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	116,194	0	0	0	116,194	16
Debits during year						17
Book cost of plant retired	13,680				13,680	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	13,680	0	0	0	13,680	25
Balance end of year (110.1)	897,374	0	0	0	897,374	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	524,631				524,631	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	41,842				41,842	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	41,842	0	0	0	41,842	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	566,473	0	0	0	566,473	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility	25,722	25,722 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
Total Materials and Supplies	25,722	25,722

**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)				
1995 MRB	2,353	428	7,059	1
1996 G.O. DEBT	166	428	0	2
1996 MRB	263	428	1,316	3
2003 MRB	1,750	428	8,750	4
2005 G.O. DEBT	685	428	4,794	5
DEFERRED AMORTIZATION	1,601	427	6,403	6
Total			28,322	
Unamortized premium on debt (251)				
NONE				7
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,635,685	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,635,685</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)	
REVENUE BOND 2003	06/02/2003	12/01/2013	3.00%	1,940,000	1
Total Bonds (Account 221):				1,940,000	

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)	
Advances (223)					
2005 GENERAL OBLIGATION DEBT	09/13/2005	06/01/2015	2.95%	350,000	1
2003 GENERAL OBLIGATION DEBT	11/18/2003	12/01/2006	1.40%	0	2
Total for Account 223				350,000	
Notes Payable (231)					
2007 WATER NOTE	12/18/2007	06/18/2008	3.50%	500,000	3
Total for Account 231				500,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	15,387	1
Accruals:		
Charged water department expense	23,407	2
Charged electric department expense		3
Charged sewer department expense	1,492	4
Other (explain):		
NONE		5
Total Accruals and other credits	24,899	
Taxes paid during year:		
County, state and local taxes	15,500	6
Social Security taxes	9,981	7
PSC Remainder Assessment	772	8
Other (explain):		
NONE		9
Total payments and other debits	26,253	
Balance end of year	14,033	

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)					
1993 MRB'S	0			0	1
2003 MRB'S	5,188	61,913	62,250	4,851	2
Subtotal	5,188	61,913	62,250	4,851	
Advances from Municipality (223)					
2005 GENERAL OBLIGATION NOTES	2,800	12,940	14,565	1,175	3
GENERAL OBLIGATION	0	1,601	1,601	0	4
2003 GENERAL OBLIGATION NOTES	0			0	5
Subtotal	2,800	14,541	16,166	1,175	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
2007 BAN	0	315		315	7
Subtotal	0	315	0	315	
Total	7,988	76,769	78,416	6,341	

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	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
DUE FROM TID #2	530,000	4
Total (Acct. 141):	530,000	
Customer Accounts Receivable (142):		
Water	63,460	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	63,460	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
PREPAID INSURANCE	4,621	13
Total (Acct. 165):	4,621	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	285,998	17
NONE		18
Total (Acct. 253):	285,998	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	4,769,394	0	0	0	4,769,394	1
Materials and Supplies	25,722	0	0	0	25,722	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	846,117	0	0	0	846,117	4
Customer Advances for Construction					0	5
Regulatory Liability	294,935	0	0	0	294,935	6
NONE					0	7
Average Net Rate Base	3,654,064	0	0	0	3,654,064	
Net Operating Income	173,781	0	0	0	173,781	8
Net Operating Income as a percent of						
Average Net Rate Base	4.76%	N/A	N/A	N/A	4.76%	

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	303,873	0	0	0	303,873	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	17,875	0	0	0	17,875	3
Other (specify):						
NONE					0	4
Balance End of Year	285,998	0	0	0	285,998	

FINANCIAL SECTION FOOTNOTES

Signature Page (Page ii)

General footnotes

(Vig & Associates LLC Letterhead)

To the Mayor and Members of the Council
of the City of Mauston
Mauston, Wisconsin 53948

We have compiled the balance sheets of the City of Mauston Municipal Water Utility as of December 31, 2007 and 2006, and the related statements of income and retained earnings for the years then ended, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

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

These financial statements and the supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, the financial statements and supplementary information are not designed for those who are not informed about such differences.

Vig & Associates LLC
March 27, 2008

Identification and Ownership (Page iv)

General footnotes

SAS 103 REQUIRES AN AUDITOR TO DATE THE AUDIT REPORT WHEN ALL DOCUMENTATION, REVIEW, AND DISCLOSURES ARE COMPLETED. THE DATE OF THE AUDIT REPORT IS ANTICIPATED TO BE APRIL 2008.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	670,173	679,089	1
Total Sales of Water	670,173	679,089	
Other Operating Revenues			
Forfeited Discounts (470)	1,210	1,320	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	8,625	10,350	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	6,754	6,844	6
Total Other Operating Revenues	16,589	18,514	
Total Operating Revenues	686,762	697,603	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	6,576	3,006	7
Pumping Expenses (620-625)	32,290	30,912	8
Water Treatment Expenses (630-635)	42,904	40,096	9
Transmission and Distribution Expenses (640-655)	105,366	84,252	10
Customer Accounts Expenses (901-904)	50,156	43,279	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	140,552	157,127	13
Total Operation and Maintenance Expenses	377,844	358,672	
Other Operating Expenses			
Depreciation Expense (403)	111,730	104,657	14
Amortization Expense (404-407)		0	15
Taxes (408)	23,407	24,362	16
Total Other Operating Expenses	135,137	129,019	
Total Operating Expenses	512,981	487,691	
NET OPERATING INCOME	173,781	209,912	

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	6	94	331	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	6	94	331	
Metered Sales to General Customers (461)				
Residential	1,228	56,024	230,935	4
Commercial	218	71,970	149,067	5
Industrial	18	7,215	14,548	6
Total Metered Sales to General Customers (461)	1,464	135,209	394,550	
Private Fire Protection Service (462)	24		22,978	7
Public Fire Protection Service (463)	1		212,465	8
Other Sales to Public Authorities (464)	35	20,643	39,849	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,530	155,946	670,173	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	212,465	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)	212,465	
Forfeited Discounts (470):		
Customer late payment charges	1,210	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,210	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
WATER TOWER SITE	8,625	8
Total Rents from Water Property (472)	8,625	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	4,948	10
Other (specify): OTHER WATER REVENUE	1,806	11
Total Other Water Revenues (474)	6,754	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	1,173	465	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	5,403	2,541	4
Total Source of Supply Expenses	6,576	3,006	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	32,290	30,912	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)		0	9
Total Pumping Expenses	32,290	30,912	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	42,904	39,327	11
Operation Supplies and Expenses (632)		769	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	42,904	40,096	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	19,179	13,962	14
Operation Supplies and Expenses (641)	4,516	4,168	15
Maintenance of Distribution Reservoirs and Standpipes (650)		0	16
Maintenance of Mains (651)	39,112	35,217	17
Maintenance of Services (652)	15,435	8,660	18
Maintenance of Meters (653)	15,963	16,438	19
Maintenance of Hydrants (654)	8,068	2,920	20
Maintenance of Other Plant (655)	3,093	2,887	21
Total Transmission and Distribution Expenses	105,366	84,252	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	12,369	11,546	22
Accounting and Collecting Labor (902)	29,431	27,474	23
Supplies and Expenses (903)	8,356	4,259	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	50,156	43,279	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	31,406	29,317	27
Office Supplies and Expenses (921)	8,719	5,120	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	7,989	16,774	30
Property Insurance (924)	11,305	9,401	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	63,896	84,844	33
Regulatory Commission Expenses (928)	608	0	34
Miscellaneous General Expenses (930)	1,404	0	35
Transportation Expenses (933)	11,011	7,698	36
Maintenance of General Plant (935)	4,214	3,973	37
Total Administrative and General Expenses	140,552	157,127	
Total Operation and Maintenance Expenses	377,844	358,672	

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		14,146	15,387	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,492	1,419	2
Net property tax equivalent		12,654	13,968	
Social Security		9,981	9,858	3
PSC Remainder Assessment		772	536	4
Other (specify): NONE			0	5
Total tax expense		23,407	24,362	

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			Juneau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.173870				3
County tax rate	mills		5.101590				4
Local tax rate	mills		8.162850				5
School tax rate	mills		10.271850				6
Voc. school tax rate	mills		1.961080				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.671240				10
Less: state credit	mills		1.543010				11
Net tax rate	mills		24.128230				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.162850				14
Combined School Tax Rate	mills		12.232930				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.395780				17
Total Tax Rate	mills		25.671240				18
Ratio of Local and School Tax to Total	dec.		0.794499				19
Total tax net of state credit	mills		24.128230				20
Net Local and School Tax Rate	mills		19.169860				21
Utility Plant, Jan. 1	\$	7,627,401	7,627,401				22
Materials & Supplies	\$	25,722	25,722				23
Subtotal	\$	7,653,123	7,653,123				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	7,653,123	7,653,123				26
Assessment Ratio	dec.		0.973813				27
Assessed Value	\$	7,452,711	7,452,711				28
Net Local & School Rate	mills		19.169860				29
Tax Equiv. Computed for Current Year	\$	142,867	142,867				30
Tax Equivalent per 1994 PSC Report	\$	80,715					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	14,146					32 33
Tax equiv. for current year (see note 6)	\$	14,146					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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	263,777		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	263,777	0	
PUMPING PLANT			
Land and Land Rights (320)	6,941		12
Structures and Improvements (321)	163,612		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	184,227		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	354,780	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	7,265		23
Total Water Treatment Plant	7,265	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			263,777 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	263,777
PUMPING PLANT			
Land and Land Rights (320)			6,941 12
Structures and Improvements (321)			163,612 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			184,227 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	354,780
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			7,265 23
Total Water Treatment Plant	0	0	7,265

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	60		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	851,311		26
Transmission and Distribution Mains (343)	2,131,590		27
Fire Mains (344)	0		28
Services (345)	429,051		29
Meters (346)	158,863	5,050	30
Hydrants (348)	348,535		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	3,919,410	5,050	
GENERAL PLANT			
Land and Land Rights (389)	255		33
Structures and Improvements (390)	16,809		34
Office Furniture and Equipment (391)	6,325		35
Computer Equipment (391.1)	13,681	15,605	36
Transportation Equipment (392)	37,188		37
Stores Equipment (393)	146,417		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	220,675	15,605	
Total utility plant in service directly assignable	4,765,907	20,655	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	4,765,907	20,655	

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)			60 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			851,311 26
Transmission and Distribution Mains (343)			2,131,590 27
Fire Mains (344)			0 28
Services (345)			429,051 29
Meters (346)			163,913 30
Hydrants (348)			348,535 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	3,924,460
GENERAL PLANT			
Land and Land Rights (389)			255 33
Structures and Improvements (390)			16,809 34
Office Furniture and Equipment (391)			6,325 35
Computer Equipment (391.1)	13,680		15,606 36
Transportation Equipment (392)			37,188 37
Stores Equipment (393)			146,417 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	13,680	0	222,600
Total utility plant in service directly assignable	13,680	0	4,772,882
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	13,680	0	4,772,882

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
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
Total Pumping Plant	0	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			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
Total Pumping Plant	0	0	0
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	2,541,930		27
Fire Mains (344)	0		28
Services (345)	247,947		29
Meters (346)	950		30
Hydrants (348)	70,667		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,861,494	0	
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	2,861,494	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,861,494	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)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			2,541,930 27
Fire Mains (344)			0 28
Services (345)			247,947 29
Meters (346)			950 30
Hydrants (348)			70,667 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,861,494
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	0	0	2,861,494
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	2,861,494

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			13,663	13,663	1
February			12,628	12,628	2
March			13,490	13,490	3
April			13,050	13,050	4
May			15,861	15,861	5
June			16,918	16,918	6
July			18,934	18,934	7
August			17,854	17,854	8
September			16,315	16,315	9
October			16,225	16,225	10
November			14,697	14,697	11
December			14,235	14,235	12
Total annual pumpage	0	0	183,870	183,870	
Less: Water sold				155,946	13
Volume pumped but not sold				27,924	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				925	16
Volume related to equipment/system malfunction				350	17
Non-utility volume NOT included in water sales				175	18
Total volume not sold but accounted for				1,450	19
Volume pumped but unaccounted for				26,474	20
Percent of water lost				14%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				859	24
Date of maximum: 7/25/2007					25
Cause of maximum:					26
Hot and Dry					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				178	27
Date of minimum: 11/13/2007					28
Total KWH used for pumping for the year				279,480	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)	
1965	3	350	18	1,296,000	Yes	1
1985	4	350	18	1,080,000	Yes	2
1991	5	350	1	1,440,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	3	4	5	1
Location	BLANK	BLANK	BLANK	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	LAYNE NW	BRYAN JOHNSON	FAIRBANKS MORSE	5
Year Installed	1965	2004	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	900	750	1,000	8
Pump Motor or Standby Engine Mfr	US ELECTRICAL	US ELECTRICAL	US ELECTRICAL	9 10
Year Installed	1965	1983	2006	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	14
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	HILLTOP	MILE BLUFF	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	3
Year constructed	2000	1978	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	158	190	6
Total capacity in gallons (actual)	400,000	500,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	Y	Y	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	1.000	75	0	0	0	75	1
M	D	2.000	0	0	0	0	0	2
M	D	4.000	2,042	0	0	0	2,042	3
P	D	4.000	0	0	0	0	0	4
A	D	6.000	11,746	0	0	0	11,746	5
M	D	6.000	42,434	0	0	0	42,434	6
P	D	6.000	5,893	0	0	0	5,893	7
M	D	8.000	12,048	0	0	0	12,048	8
P	D	8.000	3,977	0	0	0	3,977	9
P	D	10.000	18,916	0	0	0	18,916	10
M	D	12.000	14,057	0	0	0	14,057	11
P	D	12.000	30,202	0	0	0	30,202	12
Total Within Municipality			141,390	0	0	0	141,390	
Total Utility			141,390	0	0	0	141,390	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	946	0	0	0	946		1
P	1.000	1	0	0	0	1		2
M	1.000	406	0	0	0	406	67	3
M	1.500	29	0	0	0	29		4
P	2.000	1	0	0	0	1		5
M	2.000	79	0	0	0	79	16	6
M	3.000	1	0	0	0	1		7
M	4.000	11	0	0	0	11	1	8
P	4.000	2	0	0	0	2		9
M	6.000	7	0	0	0	7		10
M	8.000	11	0	0	0	11		11
M	10.000	4	0	0	0	4		12
Total Utility		1,498	0	0	0	1,498	84	

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	1,394	18	0	0	1,412	55	1
0.750	31	0	0	0	31	1	2
1.000	45	0	0	0	45	3	3
1.250	0	0	0	0	0	0	4
1.500	36	0	0	0	36	0	5
2.000	41	2	0	0	43	9	6
3.000	10	0	0	0	10	5	7
4.000	9	0	0	0	9	3	8
8.000	2	0	0	0	2	2	9
Total:	1,568	20	0	0	1,588	78	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,217	124	4	9	0	58	1,412	1
0.750	7	15	5	3	0	1	31	2
1.000	4	30	4	5	0	2	45	3
1.250	0	0	0	0	0	0	0	4
1.500	0	18	3	1	0	14	36	5
2.000	0	26	2	7	0	8	43	6
3.000	0	3	0	6	0	1	10	7
4.000	0	2	0	2	0	5	9	8
8.000	0	0	0	2	0	0	2	9
Total:	1,228	218	18	35	0	89	1,588	

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	305				305	2
Total Fire Hydrants	305	0	0	0	305	
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:	165
Number of distribution system valves end of year:	626
Number of distribution valves operated during year:	100

WATER OPERATING SECTION FOOTNOTES

Water Operation & Maintenance Expenses (Page W-05)

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

OPERATION LABOR (640): CHANGE IN WAGE ALLOCATION BASED ON ACTUAL HOURS WORKED PER PAY PERIOD.

MAINTENANCE OF SERVICES (652) & OUTSIDE SERVICES EMPLOYED (923): CHANGE IN ALLOCATION FOR SERVICES PAID TO OTHER ORGANIZATIONS FROM OUTSIDE SERVICES TO MAINTENANCE OF SERVICES.

MAINTENANCE OF HYDRANTS (654): RETURN TO NORMAL EXPENDITURE LEVELS.

Property Tax Equivalent (Water) - Part 2 (Page W-07)

If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.

Resolution 94-15

A resolution to adopt the revenue method of calculating the utility tax equivalent for the City of Mauston Water Utility.

Whereas, the City of Mauston has considered the current method of calculating the utility tax equivalent paid to the City by the City of Mauston Water Utility, and

Whereas, the City of Mauston has determined that it is in the best interest of both the City and the Water Utility to adopt the revenue method of calculating the utility tax equivalent.

Now, therefore be it resolved, by the Common Council of the City of Mauston, that the revenue method of calculating the utility tax equivalent is hereby adopted and is to be incorporated with the rate case submitted to the Public Service Commission in 1994.

Introduced and adopted the 20th day of October 1994, by the Common Council of the City of Mauston.

Approved:
David E. Pelton, Mayor

Attest:
Devin Willi, Administrator

Water Mains (Page W-17)

General footnotes

LA CROSSE STREET CONSTRUCTION WAS COMPLETED TOWARDS THE END OF 2007. THE FINAL CLASSIFICATION OF UTILITY CONSTRUCTION WAS NOT COMPLETED BY THE FILING OF THIS REPORT AND THEREFORE COSTS CHARGED TO THE UTILITY ARE BEING REPORTED IN ACCOUNT 106, COMPLETED CONSTRUCTION NOT CLASSIFIED. STATISTICAL INFORMATION FOR MAINS WILL BE INCLUDED ON THE 2008 ANNUAL REPORT.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-18)

General footnotes

LA CROSSE STREET CONSTRUCTION WAS COMPLETED TOWARDS THE END OF 2007. THE FINAL CLASSIFICATION OF UTILITY CONSTRUCTION WAS NOT COMPLETED BY THE FILING OF THIS REPORT AND THEREFORE COSTS CHARGED TO THE UTILITY ARE BEING REPORTED IN ACCOUNT 106, COMPLETED CONSTRUCTION NOT CLASSIFIED. STATISTICAL INFORMATION FOR SERVICES WILL BE INCLUDED ON THE 2008 ANNUAL REPORT.

Meters (Page W-19)

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

THE UTILITY SUPERINTENDENT IS AWARE OF THE ADMINISTRATIVE CODE REQUIREMENT AND HAS A METER REPLACEMENT SCHEDULE IN PLACE TO ENSURE COMPLIANCE.

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

Hydrants and Distribution System Valves (Page W-20)

General footnotes

THE UTILITY SUPERINTENDENT IS AWARE OF THE RECOMMENDATION TO ADOPT A SCHEDULE FOR OPERATING EACH SYSTEM VALVE AND HYDRANT AT LEAST ONCE EACH TWO YEARS. THE UTILITY WILL BE ADJUSTING THEIR OPERATION SCHEDULE IN THE COMING YEAR TO ACHIEVE THIS RECOMMENDATION.

LA CROSSE STREET CONSTRUCTION WAS COMPLETED TOWARDS THE END OF 2007. THE FINAL CLASSIFICATION OF UTILITY CONSTRUCTION WAS NOT COMPLETED BY THE FILING OF THIS REPORT AND THEREFORE COSTS CHARGED TO THE UTILITY ARE BEING REPORTED IN ACCOUNT 106, COMPLETED CONSTRUCTION NOT CLASSIFIED. STATISTICAL INFORMATION FOR HYDRANTS WILL BE INCLUDED ON THE 2008 ANNUAL REPORT.
