



3014 (02-02-05)

ANNUAL REPORT

OF

Name: MEDFORD WATERWORKS

Principal Office: 639 S. SECOND STREET
MEDFORD, WI 54451

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.

SIGNATURE PAGE

I MRS VIRGINIA BROST of
(Person responsible for accounts)

MEDFORD WATERWORKS, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/29/2008
(Date)

CITY CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: MEDFORD WATERWORKS

Utility Address: 639 S. SECOND STREET
MEDFORD, WI 54451

When was utility organized? 6/7/1910

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS VIRGINIA BROST

Title: CITY CLERK

Office Address:

639 S. SECOND STREET
MEDFORD, WI 54451

Telephone: (715) 748 - 4321

Fax Number: (715) 748 - 2339

E-mail Address:

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

Name: JASON HILGER, CPA

Title: MANAGER

Office Address: SCHENCK SC

P.O. BOX 130
PLOVER, WI 54467

Telephone: (920) 455 - 4153

Fax Number: (920) 617 - 2496

E-mail Address: jason.hilger@schencksolutions.com

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

Name: RON DECHATELETS

Title: CHAIR, UTILITY COMMISSION-CITY OF MEDFORD

Office Address:

639 SOUTH 2ND STREET
MEDFORD, WI 54451

Telephone: (715) 748 - 4321

Fax Number: (715) 748 - 2339

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: JASON HILGER, CPA

Title: MANAGER

Office Address: SCHENCK SC
P.O. BOX 130
PLOVER, WI 54467

Telephone: (920) 455 - 4153

Fax Number: (920) 617 - 2496

E-mail Address: jason.hilger@schencksolutions.com

Date of most recent audit report: 5/15/2007

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2007

Names and titles of utility management including manager or superintendent:

Name: MR JOHN FALES

Title: DIRECTOR OF PUBLIC WORKS

Office Address:
639 SOUTH 2ND STREET
MEDFORD, WI 54451

Telephone: (715) 748 - 4321

Fax Number: (715) 748 - 2339

E-mail Address:

Name of utility commission/committee: PUBLIC UTILITY COMMITTEE

Names of members of utility commission/committee:

- MR RICHARD BALCIAR, MEMBER
- MR RONALD DECHAETLETS, CHAIRMAN
- MS PEGGY KRASCHNEWSKI, MEMBER
- MS ELLEN LATSCH, MEMBER

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name: HYDRODESIGNS
200 SOUTH EXECUTIVE DRIVE, SUITE 101
BROOKFIELD, WI 53005

Contact Person: MR JERRY RUGG
Title: VICE PRESIDENT
Telephone: (800) 690 - 6651
Fax Number: (262) 789 - 6699

E-mail Address: jrugg@hydrodesignsinc.com

Contract/Agreement beginning-ending dates: 1/1/2007 12/31/2010

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

Cross connection control mandated by the DNR.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	726,897	725,537	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	577,789	249,921	2
Depreciation Expense (403)	88,283	85,776	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	95,383	95,295	5
Total Operating Expenses	761,455	430,992	
Net Operating Income	(34,558)	294,545	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(34,558)	294,545	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	1,174	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	9,345	9,203	10
Miscellaneous Nonoperating Income (421)	578,692	756	11
Total Other Income	588,037	11,133	
Total Income	553,479	305,678	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(7,195)	(7,195)	12
Other Income Deductions (426)	16,911	13,936	13
Total Miscellaneous Income Deductions	9,716	6,741	
Income Before Interest Charges	543,763	298,937	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	22,114	28,165	14
Amortization of Debt Discount and Expense (428)	2,117	2,117	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	24,231	30,282	
Net Income	519,532	268,655	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,756,619	2,496,347	20
Balance Transferred from Income (433)	519,532	268,655	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	599	23
Appropriations of Surplus--Debit (436)	0	7,784	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,276,151	2,756,619	

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	726,897		726,897	1
Total (Acct. 400):	726,897	0	726,897	
Operation and Maintenance Expense (401-402):				
Derived	577,789		577,789	2
Total (Acct. 401-402):	577,789	0	577,789	
Depreciation Expense (403):				
Derived	88,283		88,283	3
Total (Acct. 403):	88,283	0	88,283	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	95,383		95,383	5
Total (Acct. 408):	95,383	0	95,383	
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:	(34,558)	0	(34,558)	
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	9,345	0	9,345 11
Total (Acct. 419):	9,345	0	9,345
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water			0 12
SALE OF SCRAP	75	0	75 13
CONTRIBUTIONS IN AID	578,617	0	578,617 14
Total (Acct. 421):	578,692	0	578,692
TOTAL OTHER INCOME:	588,037	0	588,037

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(7,195)		(7,195) 15
NONE	0	0	0 16
Total (Acct. 425):	(7,195)	0	(7,195)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		16,911	16,911 17
NONE	0	0	0 18
Total (Acct. 426):	0	16,911	16,911
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(7,195)	16,911	9,716

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	22,114		22,114 19
Total (Acct. 427):	22,114	0	22,114
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	2,117		2,117 20
Total (Acct. 428):	2,117	0	2,117
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 22
Total (Acct. 430):	0	0	0

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	24,231	0	24,231
NET INCOME:	536,443	(16,911)	519,532
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,698,658	1,057,961	2,756,619 25
Total (Acct. 216):	1,698,658	1,057,961	2,756,619
Balance Transferred from Income (433):			
Derived	536,443	(16,911)	519,532 26
Total (Acct. 433):	536,443	(16,911)	519,532
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	2,235,101	1,041,050	3,276,151

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

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	726,897	0	0	0	726,897	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	726,897	0	0	0	726,897	

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	109,580		109,580	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	109,580	0	109,580	

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	2.9	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)	7,082,432	6,402,835	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	970,079	898,098	2
Net Utility Plant	6,112,353	5,504,737	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	24,000	24,000	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	24,000	24,000	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	156,791	227,294	7
Total Other Property and Investments	180,791	251,294	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	148,211	20,667	8
Temporary Cash Investments (132)	31,237	31,288	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	67,768	71,557	11
Other Accounts Receivable (143)	997	1,430	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	36,776	45,922	15
Prepayments (165)	0	3,203	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	284,989	174,067	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	18,704	20,821	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	18,704	20,821	
Total Assets and Other Debits	6,596,837	5,950,919	

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)	2,012,467	2,012,467	21
Appropriated Earned Surplus (215)	227,294	227,294	22
Unappropriated Earned Surplus (216)	3,276,151	2,756,619	23
Total Proprietary Capital	5,515,912	4,996,380	
LONG-TERM DEBT			
Bonds (221)	625,000	685,000	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	625,000	685,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	10,482	20,377	28
Payables to Municipality (233)	212,000	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	87,899	93,024	31
Interest Accrued (237)	1,853	4,262	32
Other Current and Accrued Liabilities (238)	28,575	29,565	33
Total Current and Accrued Liabilities	340,809	147,228	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	115,116	122,311	36
Total Deferred Credits	115,116	122,311	
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	6,596,837	5,950,919	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	6,402,835	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)	5,269,314	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,808,301	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)	4,817				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	7,082,432	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)	781,445	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	188,634	0	0	0	13
Total Accumulated Provision	970,079	0	0	0	
Net Utility Plant	6,112,353	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)	710,490				710,490	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	88,283				88,283	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,553				5,553	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	93,836	0	0	0	93,836	16
Debits during year						17
Book cost of plant retired	22,881				22,881	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	22,881	0	0	0	22,881	25
Balance end of year (110.1)	781,445	0	0	0	781,445	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)	187,608				187,608	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	16,911				16,911	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	16,911	0	0	0	16,911	16
Debits during year						17
Book cost of plant retired	15,885				15,885	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	15,885	0	0	0	15,885	25
Balance end of year (110.1)	188,634	0	0	0	188,634	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):					
LAND	24,000			24,000	2
Total Nonutility Property (121)	24,000	0	0	24,000	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	24,000	0	0	24,000	

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
Other					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	36,776	45,922
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	36,776	45,922

**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)				
UNAMORTIZED BOND DISCOUNT	2,117	428	18,704	1
Total			18,704	
Unamortized premium on debt (251)				
NONE				2
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	2,012,467	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>2,012,467</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)	
2005B MORTGAGE REVENUE REFUNDING	11/11/2005	12/01/2016	3.67%	625,000	1
Total Bonds (Account 221):				625,000	

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)
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NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	93,024	1
Accruals:		
Charged water department expense	90,258	2
Charged electric department expense		3
Charged sewer department expense	1,805	4
Other (explain):		
NONE		5
Total Accruals and other credits	92,063	
Taxes paid during year:		
County, state and local taxes	87,899	6
Social Security taxes	8,490	7
PSC Remainder Assessment	799	8
Other (explain):		
NONE		9
Total payments and other debits	97,188	
Balance end of year	87,899	

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)					
1997 REVENUE REFUNDING	0			0	1
2005 MORTGAGE REVENUE REFUNDING	4,262	22,114	24,523	1,853	2
Subtotal	4,262	22,114	24,523	1,853	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	4,262	22,114	24,523	1,853	

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):		
WATER RESERVE FUNDS	156,791	3
Total (Acct. 125):	156,791	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	67,768	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	67,768	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
INTEREST	997	11
Total (Acct. 143):	997	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
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):		
ADVANCE FROM MINI-WATER TOWER PROJECT	212,000	16
Total (Acct. 233):	212,000	
Other Deferred Credits (253):		
Regulatory Liability	115,116	17
NONE		18
Total (Acct. 253):	115,116	

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)	5,210,881	0	0	0	5,210,881	1
Materials and Supplies	41,349	0	0	0	41,349	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	745,967	0	0	0	745,967	4
Customer Advances for Construction					0	5
Regulatory Liability	118,713	0	0	0	118,713	6
NONE					0	7
Average Net Rate Base	4,387,550	0	0	0	4,387,550	
Net Operating Income	(34,558)	0	0	0	(34,558)	8
Net Operating Income as a percent of						
Average Net Rate Base	-0.79%	N/A	N/A	N/A	-0.79%	

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	122,311	0	0	0	122,311	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	7,195	0	0	0	7,195	3
Other (specify):						
NONE					0	4
Balance End of Year	115,116	0	0	0	115,116	

FINANCIAL SECTION FOOTNOTES

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 233: Advance from general fund for 2007 water tower painting project

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	710,068	711,351	1
Total Sales of Water	710,068	711,351	
Other Operating Revenues			
Forfeited Discounts (470)	3,748	3,684	2
Miscellaneous Service Revenues (471)	3,701	2,274	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	9,380	8,228	6
Total Other Operating Revenues	16,829	14,186	
Total Operating Revenues	726,897	725,537	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	1,183	1,108	7
Pumping Expenses (620-625)	47,306	49,750	8
Water Treatment Expenses (630-635)	5,479	4,685	9
Transmission and Distribution Expenses (640-655)	370,300	64,589	10
Customer Accounts Expenses (901-904)	15,643	13,805	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	137,878	115,984	13
Total Operation and Maintenance Expenses	577,789	249,921	
Other Operating Expenses			
Depreciation Expense (403)	88,283	85,776	14
Amortization Expense (404-407)		0	15
Taxes (408)	95,383	95,295	16
Total Other Operating Expenses	183,666	181,071	
Total Operating Expenses	761,455	430,992	
NET OPERATING INCOME	(34,558)	294,545	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,777	61,951	264,260	4
Commercial	224	24,801	68,470	5
Industrial	66	70,441	118,540	6
Total Metered Sales to General Customers (461)	2,067	157,193	451,270	
Private Fire Protection Service (462)	28		19,916	7
Public Fire Protection Service (463)	2,064		210,548	8
Other Sales to Public Authorities (464)	40	10,495	28,334	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	4,199	167,688	710,068	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
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NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	210,548	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)	210,548	
Forfeited Discounts (470):		
Customer late payment charges	3,748	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	3,748	
Miscellaneous Service Revenues (471):		
MISC SERVICE REVENUES	3,701	7
Total Miscellaneous Service Revenues (471)	3,701	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	8,390	10
Other (specify):		
MISCELLANEOUS	990	11
Total Other Water Revenues (474)	9,380	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	1,183	1,108	4
Total Source of Supply Expenses	1,183	1,108	
PUMPING EXPENSES			
Operation Labor (620)	22,687	26,514	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	21,693	19,464	7
Operation Supplies and Expenses (623)	1,525	1,322	8
Maintenance of Pumping Plant (625)	1,401	2,450	9
Total Pumping Expenses	47,306	49,750	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	4,500	3,760	11
Operation Supplies and Expenses (632)	979	925	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	5,479	4,685	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	302,152	1,860	16
Maintenance of Mains (651)	17,229	14,641	17
Maintenance of Services (652)	39,761	35,358	18
Maintenance of Meters (653)	4,817	5,904	19
Maintenance of Hydrants (654)	6,341	6,826	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	370,300	64,589	

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)	591	863	22
Accounting and Collecting Labor (902)	13,566	12,663	23
Supplies and Expenses (903)	1,486	279	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	15,643	13,805	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	40,509	39,018	27
Office Supplies and Expenses (921)	770	3,216	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	22,071	4,585	30
Property Insurance (924)	3,398	3,101	31
Injuries and Damages (925)	1,505	63	32
Employee Pensions and Benefits (926)	51,774	49,520	33
Regulatory Commission Expenses (928)		343	34
Miscellaneous General Expenses (930)	3,705	2,028	35
Transportation Expenses (933)	2,295	2,908	36
Maintenance of General Plant (935)	11,851	11,202	37
Total Administrative and General Expenses	137,878	115,984	
Total Operation and Maintenance Expenses	577,789	249,921	

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		87,899	93,024	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,805	1,996	2
Net property tax equivalent		86,094	91,028	
Social Security		8,490	3,547	3
PSC Remainder Assessment		799	720	4
Other (specify): NONE			0	5
Total tax expense		95,383	95,295	

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			Taylor				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.190848				3
County tax rate	mills		7.622808				4
Local tax rate	mills		6.671265				5
School tax rate	mills		7.409991				6
Voc. school tax rate	mills		2.095919				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.990831				10
Less: state credit	mills		1.258932				11
Net tax rate	mills		22.731899				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.671265				14
Combined School Tax Rate	mills		9.505910				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.177175				17
Total Tax Rate	mills		23.990831				18
Ratio of Local and School Tax to Total	dec.		0.674307				19
Total tax net of state credit	mills		22.731899				20
Net Local and School Tax Rate	mills		15.328269				21
Utility Plant, Jan. 1	\$	6,402,835	6,402,835				22
Materials & Supplies	\$	45,922	45,922				23
Subtotal	\$	6,448,757	6,448,757				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,448,757	6,448,757				26
Assessment Ratio	dec.		0.889227				27
Assessed Value	\$	5,734,409	5,734,409				28
Net Local & School Rate	mills		15.328269				29
Tax Equiv. Computed for Current Year	\$	87,899	87,899				30
Tax Equivalent per 1994 PSC Report	\$	54,312					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	87,899					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)	24,968		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)	263,091		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	53,760		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	341,819	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	249,849		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	162,307		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	11,524		20
Total Pumping Plant	423,680	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	13,573		23
Total Water Treatment Plant	13,573	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)			24,968	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)			263,091	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)		(53,760)	0	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	(53,760)	288,059	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			249,849	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			162,307	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			11,524	20
Total Pumping Plant	0	0	423,680	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			13,573	23
Total Water Treatment Plant	0	0	13,573	

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)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	953,004		26
Transmission and Distribution Mains (343)	2,135,308	80,949	27
Fire Mains (344)	0		28
Services (345)	546,746	41,603	29
Meters (346)	271,576	15,074	30
Hydrants (348)	353,555	2,120	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,260,189	139,746	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	4,703		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	41,289		36
Transportation Equipment (392)	56,926		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	10,270		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	113,188	0	
Total utility plant in service directly assignable	5,152,449	139,746	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	5,152,449	139,746	

**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)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			953,004 26
Transmission and Distribution Mains (343)	16,897	53,760	2,253,120 27
Fire Mains (344)			0 28
Services (345)	2,938		585,411 29
Meters (346)	2,976		283,674 30
Hydrants (348)	70		355,605 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	22,881	53,760	4,430,814
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			4,703 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			41,289 36
Transportation Equipment (392)			56,926 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			10,270 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	113,188
Total utility plant in service directly assignable	22,881	0	5,269,314
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	22,881	0	5,269,314

**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)	1,045,043	487,621	27
Fire Mains (344)	0		28
Services (345)	200,526	63,146	29
Meters (346)	0		30
Hydrants (348)	0	27,850	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,245,569	578,617	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	1,245,569	578,617	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	1,245,569	578,617	

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)	8,673		1,523,991 27
Fire Mains (344)			0 28
Services (345)	7,212		256,460 29
Meters (346)			0 30
Hydrants (348)			27,850 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	15,885	0	1,808,301
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	15,885	0	1,808,301
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	15,885	0	1,808,301

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			15,600	15,600	1
February			14,819	14,819	2
March			16,774	16,774	3
April			12,013	12,013	4
May			17,410	17,410	5
June			18,900	18,900	6
July			20,430	20,430	7
August			19,930	19,930	8
September			17,070	17,070	9
October			15,850	15,850	10
November			14,040	14,040	11
December			14,020	14,020	12
Total annual pumpage	0	0	196,856	196,856	
Less: Water sold				167,688	13
Volume pumped but not sold				29,168	14
Volume sold as a percent of volume pumped				85%	15
Volume used for water production, water quality and system maintenance				9,633	16
Volume related to equipment/system malfunction				5,601	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				15,234	19
Volume pumped but unaccounted for				13,934	20
Percent of water lost				7%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,082	24
Date of maximum: 8/1/2007					25
Cause of maximum:					26
Flushing hydrants during street project					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				298	27
Date of minimum: 12/25/2007					28
Total KWH used for pumping for the year				280,180	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)	
WELL-3415 SHATTUCK STREET	NO 10	66	24	100,000	Yes	1
WELL-W5469 PERKINS STREET	NO 11	65	24	238,000	Yes	2
WELL-804 SOUTH 8TH STREET	NO 5	57	21	380,000	Yes	3
WELL-802 SOUTH 8TH STREET	NO 8	67	36	300,000	Yes	4
WELL-863 SHATTUCK STREET	NO 9	78	24	350,000	Yes	5

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 # 11	WELL #10	WELL #5	1
Location	W5469 PERKINS	3415 N. SHATTUCK	S. 8TH STREET, MEDFORD	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	AURORA	WORTHINGTON	5
Year Installed	2000	1993	1947	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	170	220	200	8
Pump Motor or Standby Engine Mfr	LAYNE	LAYNE BOWLER	US MOTOR	9 10
Year Installed	2000	1993	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	25	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #8	WELL #9		14
Location	S. 8TH STREET, MEDFORD	3 SHATTUCK ST, MEDFORD		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	LAYNE	JACCUZZI		18
Year Installed	1974	1977		19
Type	CENTRIFUGAL	CENTRIFUGAL		20
Actual Capacity (gpm)	225	270		21
Pump Motor or Standby Engine Mfr	LAYNE	LAYNE		22 23
Year Installed	1994	1977		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	25	25		26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WATER TOWER # 1	WATER TOWER # 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1977	2003	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	170	145	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.)	0.0000	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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	0.750	0	0	0	0	0	0	1
M	D	4.000	827	0	0	0	827	2	
P	D	4.000	30	0	0	0	30	3	
A	D	6.000	9,343	0	1,906	(307)	7,130	4	
M	D	6.000	60,372	0	346	779	60,805	5	
P	D	6.000	12,871	59	0	0	12,930	6	
M	D	8.000	13,411	0	0	0	13,411	7	
P	D	8.000	23,356	6,283	0	0	29,639	8	
M	D	10.000	11,745	0	0	0	11,745	9	
P	D	10.000	17,393	0	0	(638)	16,755	10	
M	D	12.000	12,217	0	0	0	12,217	11	
P	D	12.000	27,494	3,540	0	0	31,034	12	
Total Within Municipality			189,059	9,882	2,252	(166)	196,523		
Total Utility			189,059	9,882	2,252	(166)	196,523		

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,031	0	0	0	1,031	4	1
M	1.000	629	69	34	0	664	66	2
M	1.250	11	0	0	0	11	0	3
M	1.500	40	0	0	0	40	1	4
M	2.000	48	7	0	0	55	0	5
M	4.000	6	0	0	0	6	0	6
P	4.000	2	0	0	0	2	0	7
P	6.000	4	0	0	0	4	1	8
M	8.000	5	0	0	0	5	1	9
Total Utility		1,776	76	34	0	1,818	73	

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)	
0.750	2,009	2	15	0	1,996	158	1
1.000	107	0	0	0	107	10	2
1.250	4	1	0	0	5	1	3
1.500	34	0	0	0	34	1	4
2.000	52	2	1	(2)	51	0	5
3.000	5	0	0	0	5	0	6
4.000	6	0	0	0	6	0	7
Total:	2,217	5	16	(2)	2,204	170	

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)	
0.750	1,724	154	12	8	0	98	1,996	1
1.000	9	55	16	18	0	9	107	2
1.250	0	4	0	0	0	1	5	3
1.500		16	8	1	0	9	34	4
2.000	0	15	19	8	0	9	51	5
3.000	0	1	1	2	0	1	5	6
4.000	0	0	3	2	0	1	6	7
Total:	1,733	245	59	39	0	128	2,204	

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	336	16	1		351	2
Total Fire Hydrants	336	16	1	0	351	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	225
Number of distribution system valves end of year:	707
Number of distribution valves operated during year:	400

WATER OPERATING SECTION FOOTNOTES

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

General footnotes

(471) revenue is for miscellaneous repairs to customers and other miscellaneous revenue.

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Account 474: Done

Water Operation & Maintenance Expenses (Page W-05)

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

Account 650: Increase water tower painting project

Account 923: Increase due to DNR mandated water cross connection program which will continue in future years

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

If Adjustments for any account are nonzero, please explain.

An adjustment for \$53,760 was made to move the account balance for supply mains to distribution mains. Per discussion with the client and review of the PSC description of supply mains it was decided that the mains the City has fall under the description of transmission and distribution mains.

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.

Some additions were paid for by the utility for reconstruction and others were contributed by developers.

Explain all reported Adjustments.

Adjustments were made to adjust the PSC balances to the utility's GIS balances

Water Services (Page W-18)

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

Some services were paid for by the Utility for reconstruction and others were contributed by developers.

Meters (Page W-19)

Explain all reported adjustments.

Adjustments made to more accurately report the number of meters

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

The utility replaces meters at least every 20 years

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

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
