



3013 (02-02-05)

ANNUAL REPORT

OF

Name: CITY OF MENOMONIE WATER DEPARTMENT

Principal Office: 800 WILSON AVENUE
MENOMONIE, WI 54751-2795

For the Year Ended: DECEMBER 31, 2007

WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.

TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
FINANCIAL SECTION	
Income Statement	F-01
Income Statement Account Details	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-05
Distribution of Total Payroll	F-05
Balance Sheet	F-06
Net Utility Plant	F-07
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-09
Net Nonutility Property (Accts. 121 & 122)	F-10
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-11
Materials and Supplies	F-12
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-13
Capital Paid in by Municipality (Acct. 200)	F-14
Bonds (Accts. 221 and 222)	F-15
Notes Payable & Miscellaneous Long-Term Debt	F-16
Taxes Accrued (Acct. 236)	F-17
Interest Accrued (Acct. 237)	F-18
Balance Sheet End-of-Year Account Balances	F-19
Return on Rate Base Computation	F-20
Important Changes During the Year	F-21
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility	F-22
Financial Section Footnotes	F-23
WATER OPERATING SECTION	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality	W-12
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-14
Source of Supply, Pumping and Purchased Water Statistics	W-16
Sources of Water Supply - Ground Waters	W-17
Sources of Water Supply - Surface Waters	W-18
Pumping & Power Equipment	W-19
Reservoirs, Standpipes & Water Treatment	W-20
Water Mains	W-21
Water Services	W-22

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Meters	W-23
Hydrants and Distribution System Valves	W-24
Water Operating Section Footnotes	W-25

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF MENOMONIE WATER DEPARTMENT

Utility Address: 800 WILSON AVENUE
MENOMONIE, WI 54751-2795

When was utility organized? 10/1/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LYNN NIGGEMANN
Title: TREASURER/COMPTROLLER

Office Address:
800 WILSON AVENUE
MENOMONIE, WI 54751-2795

Telephone: (715) 232 - 2221 EXT 103

Fax Number: (715) 235 - 0888

E-mail Address: lniggemann@menomonie-wi.gov

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: MR RICHARD D LOWERY
Title: PRESIDENT

Office Address:
800 WILSON AVENUE
MENOMONIE, WI 54751

Telephone: (715) 232 - 2187

Fax Number: (715) 235 - 0888

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address: WIPFLI LLC
3703 OAKWOOD HILLS PARKWAY
EAU CLAIRE, WI 54702

Telephone: (715) 832 - 3407

Fax Number: (715) 832 - 0475

E-mail Address:

Date of most recent audit report: 9/28/2007

Period covered by most recent audit: 2006

Names and titles of utility management including manager or superintendent:

Name: LYNN NIGGEMANN

Title: TREASURER/COMPTROLLER

Office Address:
800 WILSON AVENUE
MENOMONIE, WI 54751

Telephone: (715) 232 - 2221

Fax Number: (715) 235 - 0888

E-mail Address: lniggemann@menomonie-wi.gov

Name: MR DAVID A DOWD

Title: WATER SUPERINTENDENT

Office Address:
800 WILSON AVENUE
MENOMONIE, WI 54751-2795

Telephone: (715) 232 - 2395

Fax Number: (715) 235 - 0888

E-mail Address: ddowd@menomonie-wi.gov

Name of utility commission/committee: CITY COUNCIL

Names of members of utility commission/committee:

- MRS SUSAN J BEETY
- MR PATRICK E BROGAN
- MR JEFFREY V HOYT
- MR SCOTT J KOLVE
- MR RICHARD D LOWERY, PRESIDENT
- MS JULIE A RIEDEL
- MR LELAND A SCHWEBS
- MR CLARK E SMITH
- MR SCOTTY E SUTLIFF
- MR HERBERT H WHITE
- MS SANDRA K WHITE

Is sewer service rendered by the utility? NO

IDENTIFICATION AND OWNERSHIP

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:

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)	1,655,389	1,630,723	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	745,431	722,213	2
Depreciation Expense (403)	225,195	214,455	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	281,257	280,975	5
Total Operating Expenses	1,251,883	1,217,643	
Net Operating Income	403,506	413,080	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	403,506	413,080	
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)	17,549	16,421	10
Miscellaneous Nonoperating Income (421)	627,124	0	11
Total Other Income	644,673	16,421	
Total Income	1,048,179	429,501	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(78,098)	(78,098)	12
Other Income Deductions (426)	123,979	118,530	13
Total Miscellaneous Income Deductions	45,881	40,432	
Income Before Interest Charges	1,002,298	389,069	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	25,170	26,115	14
Amortization of Debt Discount and Expense (428)	1,527	2,550	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	26,697	28,665	
Net Income	975,601	360,404	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,865,511	9,505,107	20
Balance Transferred from Income (433)	975,601	360,404	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)	10,841,112	9,865,511	

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	1,655,389		1,655,389	1
Total (Acct. 400):	1,655,389	0	1,655,389	
Operation and Maintenance Expense (401-402):				
Derived	745,431		745,431	2
Total (Acct. 401-402):	745,431	0	745,431	
Depreciation Expense (403):				
Derived	225,195		225,195	3
Total (Acct. 403):	225,195	0	225,195	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	281,257		281,257	5
Total (Acct. 408):	281,257	0	281,257	
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:	403,506	0	403,506	
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	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENTS	12,702	0	12,702	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON SPECIAL ASSESSMENTS	4,804	0	4,804 12
INTEREST ON DELINQUENT INVOICES	43	0	43 13
Total (Acct. 419):	17,549	0	17,549
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		627,124	627,124 14
NONE	0	0	0 15
Total (Acct. 421):	0	627,124	627,124
TOTAL OTHER INCOME:	17,549	627,124	644,673

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(78,098)		(78,098) 16
NONE	0	0	0 17
Total (Acct. 425):	(78,098)	0	(78,098)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		123,979	123,979 18
NONE	0	0	0 19
Total (Acct. 426):	0	123,979	123,979
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(78,098)	123,979	45,881

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	25,170		25,170 20
Total (Acct. 427):	25,170	0	25,170
Amortization of Debt Discount and Expense (428):			
SEE PAGE F-13	1,527		1,527 21
Total (Acct. 428):	1,527	0	1,527
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0		0 23
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 24
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 25
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	26,697	0	26,697
NET INCOME:	472,456	503,145	975,601
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	4,261,852	5,603,659	9,865,511 26
Total (Acct. 216):	4,261,852	5,603,659	9,865,511
Balance Transferred from Income (433):			
Derived	472,456	503,145	975,601 27
Total (Acct. 433):	472,456	503,145	975,601
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 28
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 29
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	4,734,308	6,106,804	10,841,112

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

- | |
|---|
| <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	1,655,389	0	0	0	1,655,389	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	1,655,389	0	0	0	1,655,389	

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	287,780		287,780	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	5,192		5,192	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	292,972	0	292,972	

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	6	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	17,305,064	16,146,055	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,790,460	4,490,478	2
Net Utility Plant	12,514,604	11,655,577	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	12,514,604	11,655,577	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	18,000	7
Other Investments (124)	459,749	478,059	8
Special Funds (125-128)	202,853	272,527	9
Total Other Property and Investments	662,602	768,586	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,311,753	1,783,670	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	379,249	360,075	15
Other Accounts Receivable (143)	741	551	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	37,314	45,531	18
Materials and Supplies (151-163)	23,016	26,104	19
Prepayments (165)	1,769	1,563	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,753,842	2,217,494	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	14,504	16,031	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	14,504	16,031	
Total Assets and Other Debits	15,945,552	14,657,688	

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)	2,983,795	2,569,008	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	10,841,112	9,865,511	28
Total Proprietary Capital	13,824,907	12,434,519	
LONG-TERM DEBT			
Bonds (221-222)	500,000	550,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	500,000	550,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	52,031	34,682	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	261,000	261,000	36
Interest Accrued (237)	12,225	12,945	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	45,813	36,868	41
Total Current and Accrued Liabilities	371,069	345,495	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	1,249,576	1,327,674	44
Total Deferred Credits	1,249,576	1,327,674	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	15,945,552	14,657,688	

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	16,146,055	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)	9,079,665	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	8,175,409	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	49,990				9
Total Utility Plant	17,305,064	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,709,131	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,081,329	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	4,790,460	0	0	0	
Net Utility Plant	12,514,604	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,520,948				2,520,948	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	225,195				225,195	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	15,907				15,907	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	241,102	0	0	0	241,102	16
Debits during year						17
Book cost of plant retired	47,919				47,919	18
Cost of removal	0				0	19
Other debits (specify):						20
ADJ OF 2006 SALVAGE - SEE PG W	5,000				5,000	
					0	
					0	23
					0	24
Total debits	52,919	0	0	0	52,919	25
Balance end of year (111.1)	2,709,131	0	0	0	2,709,131	26

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,969,530				1,969,530	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	123,979				123,979	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				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	123,979	0	0	0	123,979	16
Debits during year						17
Book cost of plant retired	12,180				12,180	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	12,180	0	0	0	12,180	25
Balance end of year (111.1)	2,081,329	0	0	0	2,081,329	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
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 (151)					0	0
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	23,016	26,104
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	23,016	26,104

**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)				
\$1,155,000 Mortgage Revenue Bond - 06/16/98	1,527	428	14,504	1
Total			<u><u>14,504</u></u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u><u>0</u></u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,569,008	1
Changes during year (explain):		
INDUSTRIAL PARK EXPANSION	414,787	2
Balance end of year	<u><u>2,983,795</u></u>	

BONDS (ACCTS. 221 AND 222)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
\$1,155,000 Mortgage Revenue Bonds	06/16/1998	07/01/2017	4.85%	500,000	1
Total Bonds (Account 221):				500,000	
Total Reacquired Bonds (Account 222)				0	2

Net amount of bonds outstanding December 31: 500,000

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	261,000	1
Accruals:		
Charged water department expense	281,257	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	281,257	
Taxes paid during year:		
County, state and local taxes	254,265	6
Social Security taxes	25,387	7
PSC Remainder Assessment	1,605	8
Other (explain):		
NONE		9
Total payments and other debits	281,257	
Balance end of year	261,000	

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)					
NONE	0			0	1
1998 Mortgage Revenue Bonds	12,945	25,170	25,890	12,225	2
Subtotal	12,945	25,170	25,890	12,225	
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	12,945	25,170	25,890	12,225	

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):		
SPECIAL ASSESSMENTS FOR MAINS, LATERALS, AND HYDRANTS	459,749	2
Total (Acct. 124):	459,749	
Sinking Funds (125):		
BOND REDEMPTION FUND	152,853	3
Total (Acct. 125):	152,853	
Depreciation Fund (126):		
DEPRECIATION FUND	50,000	4
Total (Acct. 126):	50,000	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	379,249	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	379,249	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
OUTSTANDING INVOICE FOR HYDRANT USE/WATER FROM HYDRANTS	741	15
Total (Acct. 143):	741	

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)
Receivables from Municipality (145):		
ITEMS TRANSFERRED TO TAX ROLL	37,314	16
Total (Acct. 145):	37,314	
Prepayments (165):		
PREPAID PSC REMAINDER ASSESSMENT	1,769	17
Total (Acct. 165):	1,769	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	1,249,576	24
NONE		25
Total (Acct. 253):	1,249,576	

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)	8,802,628	0	0	0	8,802,628	1
Materials and Supplies	24,560	0	0	0	24,560	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,615,039	0	0	0	2,615,039	4
Customer Advances for Construction					0	5
Regulatory Liability	1,288,625	0	0	0	1,288,625	6
NONE					0	7
Average Net Rate Base	4,923,524	0	0	0	4,923,524	
Net Operating Income	403,506	0	0	0	403,506	8
Net Operating Income as a percent of						
Average Net Rate Base	8.20%	N/A	N/A	N/A	8.20%	

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	1,327,674	0	0	0	1,327,674	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	78,098	0	0	0	78,098	3
Other (specify):						
NONE					0	4
Balance End of Year	1,249,576	0	0	0	1,249,576	

FINANCIAL SECTION FOOTNOTES

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

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

DONE

Identification and Ownership - Contacts (Page iv)

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

LYNN NIGGEMANN, TREASURER/COMPTROLLER, WILL TEMPORARILY BE THE NEW CONTACT REGARDING THE 2007 REPORT AS THE PREVIOUS CONTACT, KIM MENSING, RESIGNED EFFECTIVE APRIL 30, 2008.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,606,081	1,581,119	1
Total Sales of Water	1,606,081	1,581,119	
Other Operating Revenues			
Forfeited Discounts (470)	7,452	7,800	2
Miscellaneous Service Revenues (471)	6,522	6,722	3
Rents from Water Property (472)	13,890	13,300	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	21,444	21,782	6
Total Other Operating Revenues	49,308	49,604	
Total Operating Revenues	1,655,389	1,630,723	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	0	0	7
Pumping Expenses (620-633)	162,528	177,261	8
Water Treatment Expenses (640-652)	73,343	71,300	9
Transmission and Distribution Expenses (660-678)	238,044	217,009	10
Customer Accounts Expenses (901-905)	32,622	26,560	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	238,894	230,083	13
Total Operation and Maintenance Expenses	745,431	722,213	
Other Operating Expenses			
Depreciation Expense (403)	225,195	214,455	14
Amortization Expense (404-407)		0	15
Taxes (408)	281,257	280,975	16
Total Other Operating Expenses	506,452	495,430	
Total Operating Expenses	1,251,883	1,217,643	
NET OPERATING INCOME	403,506	413,080	

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	4,131	204,801	559,435	4
Commercial	656	144,206	264,495	5
Industrial	31	196,037	221,876	6
Total Metered Sales to General Customers (461)	4,818	545,044	1,045,806	
Private Fire Protection Service (462)	99		27,788	7
Public Fire Protection Service (463)	1		377,217	8
Other Sales to Public Authorities (464)	152	97,020	155,270	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,070	642,064	1,606,081	

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)	377,217	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)	377,217	
Forfeited Discounts (470):		
Customer late payment charges	7,452	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	7,452	
Miscellaneous Service Revenues (471):		
WATER TURN-ON CHARGES	4,703	7
FLAT CHARGES FOR FROZEN METERS AND HYDRANT USE	1,810	8
OVERHEAD CHARGES ON INVOICES	9	9
Total Miscellaneous Service Revenues (471)	6,522	
Rents from Water Property (472):		
RENT FROM USE OF BACKHOE	90	10
RENT FOR COMMUNICATION EQUIPMENT ON WATER TOWER	13,800	11
Total Rents from Water Property (472)	13,890	
Interdepartmental Rents (473):		
NONE		12
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	21,444	13
Other (specify): NONE		14
Total Other Water Revenues (474)	21,444	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	10,851	11,032	14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	124,745	127,441	17
Pumping Labor and Expenses (624)	9,119	9,018	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	6,509	6,991	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	7,175	12,151	23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)	4,129	10,628	25
Total Pumping Expenses	162,528	177,261	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	11,993	11,032	26
Chemicals (641)	14,745	13,052	27

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	29,360	30,459	28
Miscellaneous Expenses (643)	4,181	4,838	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)	10,279	9,377	31
Maintenance of Structures and Improvements (651)	1,039	1,049	32
Maintenance of Water Treatment Equipment (652)	1,746	1,493	33
Total Water Treatment Expenses	73,343	71,300	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	10,279	10,480	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)	130,339	119,573	36
Meter Expenses (663)	24,550	29,045	37
Customer Installations Expenses (664)		0	38
Miscellaneous Expenses (665)	213	0	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)	9,137	9,928	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	7,468	3,540	43
Maintenance of Transmission and Distribution Mains (673)	16,652	17,479	44
Maintenance of Fire Mains (674)		0	45
Maintenance of Services (675)	15,176	16,657	46
Maintenance of Meters (676)	9,301	5,602	47
Maintenance of Hydrants (677)	14,929	4,705	48
Maintenance of Miscellaneous Plant (678)		0	49
Total Transmission and Distribution Expenses	238,044	217,009	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	2,284	1,655	50
Meter Reading Labor (902)	3,992	2,827	51
Customer Records and Collection Expenses (903)	26,346	22,078	52
Uncollectible Accounts (904)		0	53

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	32,622	26,560	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	36,815	34,518	56
Office Supplies and Expenses (921)	10,614	10,808	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	36,371	22,122	59
Property Insurance (924)	14,240	15,623	60
Injuries and Damages (925)	6,377	6,493	61
Employee Pensions and Benefits (926)	126,244	131,992	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	8,233	8,527	65
Rents (931)		0	66
Maintenance of General Plant (932)		0	67
Total Administrative and General Expenses	238,894	230,083	
Total Operation and Maintenance Expenses	745,431	722,213	

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		261,000	261,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,735	5,796	2
Net property tax equivalent		254,265	255,204	
Social Security		25,387	24,353	3
PSC Remainder Assessment		1,605	1,418	4
Other (specify): NONE			0	5
Total tax expense		281,257	280,975	

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			Dunn				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.190821				3
County tax rate	mills		6.948103				4
Local tax rate	mills		6.196656				5
School tax rate	mills		10.343518				6
Voc. school tax rate	mills		1.770688				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		25.449786				10
Less: state credit	mills		1.714843				11
Net tax rate	mills		23.734943				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.196656				14
Combined School Tax Rate	mills		12.114206				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.310862				17
Total Tax Rate	mills		25.449786				18
Ratio of Local and School Tax to Total	dec.		0.719490				19
Total tax net of state credit	mills		23.734943				20
Net Local and School Tax Rate	mills		17.077050				21
Utility Plant, Jan. 1	\$	16,146,055	16,146,055				22
Materials & Supplies	\$	26,104	26,104				23
Subtotal	\$	16,172,159	16,172,159				24
Less: Plant Outside Limits	\$	356,658	356,658				25
Taxable Assets	\$	15,815,501	15,815,501				26
Assessment Ratio	dec.		0.889350				27
Assessed Value	\$	14,065,516	14,065,516				28
Net Local & School Rate	mills		17.077050				29
Tax Equiv. Computed for Current Year	\$	240,198	240,198				30
Tax Equivalent per 1994 PSC Report	\$						31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	261,000					32 33
Tax equiv. for current year (see note 6)	\$	261,000					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	4,434		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)	89,257		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	93,691	0	
PUMPING PLANT			
Land and Land Rights (320)	4,306		12
Structures and Improvements (321)	481,542	9,152	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	42,347		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	393,433	23,524	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	7,766		20
Total Pumping Plant	929,394	32,676	
WATER TREATMENT PLANT			
Land and Land Rights (330)	9,661		21
Structures and Improvements (331)	470,103		22
Water Treatment Equipment (332)	938,552	581	23
Total Water Treatment Plant	1,418,316	581	

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)			4,434	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)			89,257	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	93,691	
PUMPING PLANT				
Land and Land Rights (320)			4,306	12
Structures and Improvements (321)			490,694	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			42,347	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	34,918		382,039	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			7,766	20
Total Pumping Plant	34,918	0	927,152	
WATER TREATMENT PLANT				
Land and Land Rights (330)			9,661	21
Structures and Improvements (331)			470,103	22
Water Treatment Equipment (332)	1,066		938,067	23
Total Water Treatment Plant	1,066	0	1,417,831	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	9,094		24
Structures and Improvements (341)	500		25
Distribution Reservoirs and Standpipes (342)	1,551,721		26
Transmission and Distribution Mains (343)	2,723,530	387,847	27
Fire Mains (344)	0		28
Services (345)	416,273	75,127	29
Meters (346)	598,498	14,183	30
Hydrants (348)	393,648	70,169	31
Other Transmission and Distribution Plant (349)	2,252		32
Total Transmission and Distribution Plant	5,695,516	547,326	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	49,271		34
Office Furniture and Equipment (391)	8,381		35
Computer Equipment (391.1)	18,442	23,053	36
Transportation Equipment (392)	114,515		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	10,213		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	70,200		41
Communication Equipment (397)	4,398		42
SCADA Equipment (397.1)	94,588		43
Miscellaneous Equipment (398)	18,667	3,356	44
Other Tangible Property (399)	0		45
Total General Plant	388,675	26,409	
Total utility plant in service directly assignable	8,525,592	606,992	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	8,525,592	606,992	

**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)			9,094 24
Structures and Improvements (341)			500 25
Distribution Reservoirs and Standpipes (342)			1,551,721 26
Transmission and Distribution Mains (343)	2,375		3,109,002 27
Fire Mains (344)			0 28
Services (345)	1,494		489,906 29
Meters (346)	6,097		606,584 30
Hydrants (348)	1,678		462,139 31
Other Transmission and Distribution Plant (349)			2,252 32
Total Transmission and Distribution Plant	11,644	0	6,231,198
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			49,271 34
Office Furniture and Equipment (391)			8,381 35
Computer Equipment (391.1)			41,495 36
Transportation Equipment (392)		(5,000)	109,515 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			10,213 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			70,200 41
Communication Equipment (397)			4,398 42
SCADA Equipment (397.1)			94,588 43
Miscellaneous Equipment (398)	291		21,732 44
Other Tangible Property (399)			0 45
Total General Plant	291	(5,000)	409,793
Total utility plant in service directly assignable	47,919	(5,000)	9,079,665
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	47,919	(5,000)	9,079,665

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	5,910,269	491,741	27
Fire Mains (344)	0		28
Services (345)	864,149	68,061	29
Meters (346)	0		30
Hydrants (348)	785,186	68,183	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	7,559,604	627,985	
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	7,559,604	627,985	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,559,604	627,985	

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)	5,217		6,396,793 27
Fire Mains (344)			0 28
Services (345)	3,306		928,904 29
Meters (346)			0 30
Hydrants (348)	3,657		849,712 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	12,180	0	8,175,409
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	12,180	0	8,175,409
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	12,180	0	8,175,409

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	58,241	2.90%	2,588	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0	1.80%		6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	58,241		2,588	
PUMPING PLANT				
Structures and Improvements (321)	166,523	3.20%	15,556	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	20,980	4.40%	1,863	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	201,622	4.40%	17,060	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	5,638	4.40%	342	15
Total Pumping Plant	394,763		34,821	
WATER TREATMENT PLANT				
Structures and Improvements (331)	240,618	3.20%	15,043	16
Water Treatment Equipment (332)	487,293	3.30%	30,964	17
Total Water Treatment Plant	727,911		46,007	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	314	3.20%	16	18
Distribution Reservoirs and Standpipes (342)	551,942	1.90%	29,483	19
Transmission and Distribution Mains (343)	74,894	1.30%	37,911	20
Fire Mains (344)	0			21
Services (345)	209,543	2.90%	13,140	22
Meters (346)	170,254	5.50%	33,140	23
Hydrants (348)	120,865	2.20%	9,414	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					60,829	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	60,829	
321					182,079	8
322					0	9
323					22,843	10
324					0	11
325	34,918				183,764	12
326					0	13
327					0	14
328					5,980	15
	34,918	0	0	0	394,666	
331					255,661	16
332	1,066				517,191	17
	1,066	0	0	0	772,852	
341					330	18
342					581,425	19
343	2,375				110,430	20
344					0	21
345	1,494				221,189	22
346	6,097				197,297	23
348	1,678				128,601	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	731	5.00%	113	25
Total Transmission and Distribution Plant	<u>1,128,543</u>		<u>123,217</u>	
GENERAL PLANT				
Structures and Improvements (390)	21,766	2.90%	1,429	26
Office Furniture and Equipment (391)	5,490	5.80%	486	27
Computer Equipment (391.1)	12,835	26.70%	5,803	28
Transportation Equipment (392)	58,725	13.30%	11,020	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	7,730	5.80%	592	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	34,208	7.50%	5,265	33
Communication Equipment (397)	4,398	15.00%		34
SCADA Equipment (397.1)	57,969	9.20%	8,702	35
Miscellaneous Equipment (398)	8,369	5.80%	1,172	36
Other Tangible Property (399)	0			37
Total General Plant	<u>211,490</u>		<u>34,469</u>	
Total accum. prov. directly assignable	<u>2,520,948</u>		<u>241,102</u>	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	<u><u>2,520,948</u></u>		<u><u>241,102</u></u>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					844 25
	<u>11,644</u>	0	0	0	<u>1,240,116</u>
390					23,195 26
391					5,976 27
391.1					18,638 28
392				(5,000)	64,745 29
393					0 30
394					8,322 31
395					0 32
396					39,473 33
397					4,398 34
397.1					66,671 35
398	291				9,250 36
399					0 37
	<u>291</u>	0	0	(5,000)	<u>240,668</u>
	<u>47,919</u>	0	0	(5,000)	<u>2,709,131</u>
					0 38
	<u>47,919</u>	0	0	(5,000)	<u>2,709,131</u>

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
SOURCE OF SUPPLY PLANT			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
Total Source of Supply Plant	0		0
PUMPING PLANT			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
Total Pumping Plant	0		0
WATER TREATMENT PLANT			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
Total Water Treatment Plant	0		0
TRANSMISSION AND DISTRIBUTION PLANT			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	1,496,545	1.30%	79,996
Fire Mains (344)	0		21
Services (345)	253,361	2.90%	25,999
Meters (346)	0		23
Hydrants (348)	219,624	2.20%	17,984

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343	5,217				1,571,324 20
344					0 21
345	3,306				276,054 22
346					0 23
348	3,657				233,951 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	1,969,530		123,979
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	1,969,530		123,979
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	1,969,530		123,979

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	12,180	0	0	0	2,081,329
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	12,180	0	0	0	2,081,329
					0 38
	12,180	0	0	0	2,081,329

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			49,970	49,970	1
February			51,230	51,230	2
March			54,200	54,200	3
April			56,210	56,210	4
May			63,850	63,850	5
June			71,450	71,450	6
July			79,520	79,520	7
August			70,770	70,770	8
September			64,640	64,640	9
October			57,350	57,350	10
November			52,430	52,430	11
December			53,660	53,660	12
Total annual pumpage	0	0	725,280	725,280	
Less: Water sold				642,064	13
Volume pumped but not sold				83,216	14
Volume sold as a percent of volume pumped				89%	15
Volume used for water production, water quality and system maintenance				21,474	16
Volume related to equipment/system malfunction				5,675	17
Non-utility volume NOT included in water sales				2,753	18
Total volume not sold but accounted for				29,902	19
Volume pumped but unaccounted for				53,314	20
Percent of water lost				7%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,960	24
Date of maximum: 7/8/2007					25
Cause of maximum:					26
Watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,340	27
Date of minimum: 12/27/2007					28
Total KWH used for pumping for the year				1,550,885	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)	
518 CRESCENT STREET	#3 Well	375	16	2,160,000	Yes	1
825 TAINTER STREET	#4 Well	394	24	1,584,000	Yes	2
1207 9TH AVENUE	#5 Well	475	23	720,000	No	3
580 17TH STREET	#6 Well	417	23	1,584,000	Yes	4

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	# 3 WELL	# 3 WELL BOOSTER #1	#3 WELL BOOSTER #2	1
Location	518 CRESCENT STREET	518 CRESCENT STREET	518 CRESCENT STREET	2
Purpose	P	B	B	3
Destination	R	T	T	4
Pump Manufacturer	HITACHI	PEERLESS	PEERLESS	5
Year Installed	2002	1998	1997	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,800	1,600	1,600	8
Pump Motor or Standby Engine Mfr	J-LINE	US	US	9 10
Year Installed	2002	1998	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	125	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 WELL	#4 WELL BOOSTER #1	#4 WELL BOOSTER #2	14
Location	825 TAINTER STREET	825 TAINTER STREET	825 TAINTER STREET	15
Purpose	P	B	B	16
Destination	R	T	T	17
Pump Manufacturer	HATACHI	BYRON JACKSON	BYRON JACKSON	18
Year Installed	1999	1989	1989	19
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,200	1,200	1,200	21
Pump Motor or Standby Engine Mfr	US	US	US	22 23
Year Installed	1996	1989	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	75	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#5 WELL	#6 WELL	#6 WELL BOOSTER #1	1
Location	1207 9TH AVENUE	580 17TH STREET	580 17TH STREET	2
Purpose	P	P	B	3
Destination	D	R	T	4
Pump Manufacturer	GE	BYRON JACKSON	BYRON JACKSON	5
Year Installed	1989	1993	1993	6
Type	VERTICAL TURBINE	SUBMERSIBLE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	1,300	1,200	8
Pump Motor or Standby Engine Mfr	US	US	US	9 10
Year Installed	1989	1994	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	75	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#6 WELL BOOSTER #2			14
Location	580 17TH STREET			15
Purpose	B			16
Destination	T			17
Pump Manufacturer	BYRON JACKSON			18
Year Installed	1993			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,200			21
Pump Motor or Standby Engine Mfr	US			22 23
Year Installed	1994			24
Type	ELECTRIC			25
Horsepower	75			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	NO. 3	NO. 4	NO. 6	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1958	1990	1994	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	10	10	6
Total capacity in gallons (actual)	65,000	65,000	46,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.3000	1.3000	1.8000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	TOWER #1	TOWER #2	TOWER #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1975	1985	1992	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	125	101	165	6
Total capacity in gallons (actual)	750,000	400,000	750,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	3,074	0	0	0	3,074	1
M	D	4.000	45,380	0	935	0	44,445	2
M	D	6.000	174,713	1,068	0	0	175,781	3
M	D	8.000	91,644	2,586	0	0	94,230	4
M	T	8.000	46	0	0	0	46	5
M	D	10.000	17,295	0	0	0	17,295	6
M	T	10.000	164	0	0	0	164	7
M	D	12.000	88,415	4,350	0	0	92,765	8
M	T	12.000	44	0	0	0	44	9
M	D	16.000	52,108	4,981	0	0	57,089	10
M	S	16.000	1,706	0	0	0	1,706	11
M	D	20.000	17,822	4,100	0	0	21,922	12
M	S	20.000	21	0	0	0	21	13
Total Within Municipality			492,432	17,085	935	0	508,582	
Total Utility			492,432	17,085	935	0	508,582	

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	2,617	2	18	0	2,601	89	1
M	1.000	853	76	2	0	927	164	2
M	1.250	133	0	0	0	133	6	3
M	1.500	112	0	0	0	112	41	4
M	2.000	158	1	0	0	159	46	5
P	2.000	1	0	0	0	1		6
M	3.000	11	0	0	0	11		7
M	4.000	43	0	0	0	43		8
P	4.000	1	0	0	0	1		9
M	6.000	106	3	0	0	109	31	10
M	8.000	35	27	0	0	62	36	11
M	10.000	5	0	0	0	5		12
M	12.000	3	0	0	0	3	3	13
Total Utility		4,078	109	20	0	4,167	416	

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	5,197	0	56	0	5,141	460	1
1.000	226	12	12	0	226	40	2
1.500	63	3	2	0	64	32	3
2.000	70	1	0	0	71	21	4
3.000	28	5	0	0	33	20	5
4.000	5	2	0	0	7	4	6
6.000	2	0	0	0	2	2	7
Total:	5,591	23	70	0	5,544	579	

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	4,138	459	5	99	3	437	5,141	1
1.000	12	150	9	27	0	28	226	2
1.500	1	42	1	14	0	6	64	3
2.000	0	16	6	30	0	19	71	4
3.000	0	9	3	11	0	10	33	5
4.000	0	1	1	2	0	3	7	6
6.000	0	0	2	0	0	0	2	7
Total:	4,151	677	27	183	3	503	5,544	

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	9				9	1
Within Municipality	876	50	4		922	2
Total Fire Hydrants	885	50	4	0	931	
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: 652
 Number of distribution system valves end of year: 1,215
 Number of distribution valves operated during year: 910

WATER OPERATING SECTION FOOTNOTES

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

SEWER UTILITIES SHARE OF METER READING COSTS

Water Operation & Maintenance Expenses (Page W-05)

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

LINE 49 - (#677) UTILITY SPENT TIME RAISING OLDER HYDRANTS UP SO FIRE DEPT COULD GET TO THEM IF NEEDED. OVER THE YEARS AS CURB & GUTTER HAS BEEN ADDED OR FILL PUT IN THE STREETS, ETC. THE HYDRANTS HAVE BEEN SINKING DOWN AND WERE NOW NOT AS HIGH AS NEEDED.

LINE 59 - (#923) ADDITIONAL ENGINEERING COSTS INCURRED DUE TO CITY'S EXPANSION OF INDUSTRIAL PARK INTO PROPERTY ANNEXED TO CITY FROM RED CEDAR TOWNSHIP.

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.

THE MUNICIPALITY AUTHORIZED A TAX EQUIVALENT OF \$261,000 ON MARCH 5, 1996, RESOLUTION #10.

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

If Adjustments for any account are nonzero, please explain.

LINE #37 - \$5000.00 ADJUSTMENT TO TRANSPORTATION EQUIPMENT (#392) WAS MADE TO CORRECT 2006 PSC REPORT. SALVAGE VALUE REPORTED IN 2006 INCORRECTLY AS VEHICLE TRADED HAD BEEN FULLY DEPRECIATED SEVERAL YEARS PRIOR. AUDIT ON CITY ACCOUNTS WAS DONE AFTER PSC REPORT HAD BEEN SUBMITTED. VALUE IN ACCOUNT NEEDED CORRECTION TO ACCURATELY REFLECT THE BOOK VALUE OF THE ASSET.

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

If Adjustments for any account are nonzero, please explain.

LINE #29 - ADJUSTMENT MADE TO CORRECT PREVIOUS YEAR'S REPORTED SALVAGE AMOUNT IN TRANSPORTATION EQUIPMENT (#392). SALVAGE SHOULD NOT HAVE BEEN REPORTED AS VEHICLE TRADED IN HAD BEEN FULLY DEPRECIATED SEVERAL YEARS PRIOR TO TRADE IN. ERROR DISCOVERED FOLLOWING AUDIT OF UTILITY ACCOUNTS AND AFTER PSC REPORT HAD BEEN SENT AND THE REVIEW COMPLETED BY PSC.

Water Mains (Page W-21)

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

MAINS ADDED ARE FINANCED BY SPECIAL ASSESSMENTS LEVIED AGAINST PROPERTY OWNERS AS WELL AS GENERAL OPERATING REVENUE. ASSESSMENTS ARE BASED ON THE RATIO OF THE COST OF FEET OF MAIN INSTALLED TO THE NUMBER OF FEET OF PROPERTY FRONTAGE. ADDITIONALLY, IN 2007, THE NEW "WHISPER RIDGE" DEVELOPMENT WAS PAID FOR BY A PRIVATE PARTY AND DONATED TO THE CITY. THE CITY BEGAN WORK EXPANDING THE INDUSTRIAL PARK AND MAINS ADDED IN THAT LOCATION WERE PARTIALLY PAID FOR BY AN EDA GRANT. THE BALANCE WILL BE ASSESSED AT TIME OF SALE OF PROPERTY.

WATER OPERATING SECTION FOOTNOTES

Water Services (Page W-22)

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

PROPERTY OWNERS ARE CHARGED THE ACTUAL COST OF LATERAL CONSTRUCTION UPON COMPLETION OF THE PROJECT. 2007 SERVICES ARE UNUSUALLY HIGH DUE TO NEW DEVELOPMENT PAID FOR BY A PRIVATE PARTY AND DONATED TO CITY AS WELL AS EXPANSION OF INDUSTRIAL PARK INTO ANNEXED LAND PREVIOUSLY OWNED BY RED CEDAR TOWNSHIP.

Meters (Page W-23)

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

ALL METERS 1" AND SMALLER ARE TESTED AT LEAST EVERY TEN YEARS PER PSC REQUIREMENTS. METER PURCHASE/INTALLATION DATES ARE RECORDED IN THE UTILITY BILLING COMPUTER PROGRAM AND A LIST IS PRINTED OUT AT EACH QUARTERLY BILLING CYCLE AND GIVEN TO THE WATER UTILITY SUPERINTENDENT AND THE EMPLOYEE RESPONSIBLE FOR METER TESTING.

DURING 2007, THE NUMBER TESTED WAS LESS THAN THE REQUIRED 10% BECAUSE A LARGER NUMBER OF METERS WERE RETIRED. THE TOTAL RETIRED AND TESTED EXCEEDS THE REQUIRED 10%.

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
