



3014 (02-02-05)

ANNUAL REPORT

OF

Name: BALDWIN MUNICIPAL WATER UTILITY

Principal Office: 400 CEDAR STREET
P.O. BOX 97
BALDWIN, WI 54002

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 CYNTHIA DERINGER of
(Person responsible for accounts)

Baldwin Municipal Water Utility, 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)

ADMINISTRATOR/CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BALDWIN MUNICIPAL WATER UTILITY

Utility Address: 400 CEDAR STREET
P.O. BOX 97
BALDWIN, WI 54002

When was utility organized? 12/31/1895

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS CYNTHIA DERINGER

Title: ADMINISTRATOR/CLERK

Office Address:

400 CEDAR STREET
P.O. BOX 97
BALDWIN, WI 54002

Telephone: (715) 684 - 3426

Fax Number: (715) 684 - 4708

E-mail Address: vlgldwn@baldwin-telecom.net

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

Name: DON BETTHAUSER

Title: DIRECTOR

Office Address: WIPFLI LLP

3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6604

Fax Number: (715) 832 - 2345

E-mail Address: dbetthouser@wipfli.com

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

Name: MR. DON MCGEE

Title: VILLAGE PRESIDENT

Office Address:

400 CEDAR STREET
P.O. BOX 97
BALDWIN, WI 54002

Telephone: (715) 684 - 3426

Fax Number: (715) 684 - 4708

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 LLP
3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6604

Fax Number: (715) 832 - 2345

E-mail Address: dbethhauser@wipfli.com

Date of most recent audit report: 11/21/2007

Period covered by most recent audit: 01/01/06 - 12/31/06

Names and titles of utility management including manager or superintendent:

Name: MR JOHN TRAXLER

Title: SUPERINTENDENT

Office Address:
400 CEDAR STREET
P.O. BOX 97
BALDWIN, WI 54002

Telephone: (715) 684 - 2535

Fax Number: (715) 684 - 2351

E-mail Address: baldpw@baldwin-telecom.net

Name of utility commission/committee: Baldwin Utility Committee

Names of members of utility commission/committee:
MR KEVIN BRATHOL, BOARD MEMBER
MR DUANE RUSSETT, BOARD MEMBER
MR JOHN TRAXLER, SUPERINTENDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	450,899	435,124	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	201,281	198,251	2
Depreciation Expense (403)	50,594	46,148	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	94,014	87,407	5
Total Operating Expenses	345,889	331,806	
Net Operating Income	105,010	103,318	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	105,010	103,318	
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)	27,745	26,927	10
Miscellaneous Nonoperating Income (421)	4,827	329,408	11
Total Other Income	32,572	356,335	
Total Income	137,582	459,653	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(13,251)	(13,251)	12
Other Income Deductions (426)	58,644	56,471	13
Total Miscellaneous Income Deductions	45,393	43,220	
Income Before Interest Charges	92,189	416,433	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	26,850	27,730	14
Amortization of Debt Discount and Expense (428)	967	967	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	27,817	28,697	
Net Income	64,372	387,736	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,468,250	3,080,514	20
Balance Transferred from Income (433)	64,372	387,736	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)	3,532,622	3,468,250	

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	450,899		450,899	1
Total (Acct. 400):	450,899	0	450,899	
Operation and Maintenance Expense (401-402):				
Derived	201,281		201,281	2
Total (Acct. 401-402):	201,281	0	201,281	
Depreciation Expense (403):				
Derived	50,594		50,594	3
Total (Acct. 403):	50,594	0	50,594	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	94,014		94,014	5
Total (Acct. 408):	94,014	0	94,014	
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:	105,010	0	105,010	
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 CHECKING ACCOUNT	35	0	35	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 BOND SINKING FUND	8,835	0	8,835 12
INTEREST ON ADVANCE TO MUNICIPALITY	18,875	0	18,875 13
Total (Acct. 419):	27,745	0	27,745
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	4,827	4,827 14
NONE	0	0	0 15
Total (Acct. 421):	0	4,827	4,827
TOTAL OTHER INCOME:	27,745	4,827	32,572

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(13,251)	[REDACTED]	(13,251) 16
NONE	0	0	0 17
Total (Acct. 425):	(13,251)	0	(13,251)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	58,644	58,644 18
NONE	0	0	0 19
Total (Acct. 426):	0	58,644	58,644
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(13,251)	58,644	45,393

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	26,850	[REDACTED]	26,850 20
Total (Acct. 427):	26,850	0	26,850
Amortization of Debt Discount and Expense (428):			
DEBT DISCOUNT ON REVENUE BONDS	967	[REDACTED]	967 21
Total (Acct. 428):	967	0	967
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 22
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	[REDACTED]	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:	27,817	0	27,817
NET INCOME:	118,189	(53,817)	64,372
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	899,138	2,569,112	3,468,250 26
Total (Acct. 216):	899,138	2,569,112	3,468,250
Balance Transferred from Income (433):			
Derived	118,189	(53,817)	64,372 27
Total (Acct. 433):	118,189	(53,817)	64,372
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):	1,017,327	2,515,295	3,532,622

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	450,899	0	0	0	450,899	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	450,899	0	0	0	450,899	

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	87,112		87,112	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	864		864	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	87,976	0	87,976	

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	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)	5,487,070	5,417,678	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	928,082	824,782	2
Net Utility Plant	4,558,988	4,592,896	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	375,000	390,000	5
Other Investments (124)	693	693	6
Special Funds (125)	0	0	7
Total Other Property and Investments	375,693	390,693	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	649	136,045	8
Temporary Cash Investments (132)	592,333	590,593	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	78,632	69,517	11
Other Accounts Receivable (143)	4,800	3,600	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	20,340	20,231	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
Total Current and Accrued Assets	696,754	819,986	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	13,538	14,505	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	13,538	14,505	
Total Assets and Other Debits	5,644,973	5,818,080	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,031,538	1,031,538	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	3,532,622	3,468,250	23
Total Proprietary Capital	4,564,160	4,499,788	
LONG-TERM DEBT			
Bonds (221)	535,000	555,000	24
Advances from Municipality (223)	0	190,000	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	535,000	745,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	3,216	12,025	28
Payables to Municipality (233)	0	50,000	29
Customer Deposits (235)	0	0	30
Taxes Accrued (236)	88,107	81,205	31
Interest Accrued (237)	0	0	32
Other Current and Accrued Liabilities (238)	7,079	8,501	33
Total Current and Accrued Liabilities	98,402	151,731	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	235,392	196,291	35
Other Deferred Credits (253)	212,019	225,270	36
Total Deferred Credits	447,411	421,561	
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	5,644,973	5,818,080	

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	5,417,678	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)	2,495,856	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,991,214	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)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	5,487,070	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)	414,018	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	514,064	0	0	0	13
Total Accumulated Provision	928,082	0	0	0	
Net Utility Plant	4,558,988	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)	369,362				369,362	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	50,594				50,594	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,232				4,232	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	957				957	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	55,783	0	0	0	55,783	16
Debits during year						17
Book cost of plant retired	7,878				7,878	18
Cost of removal	3,249				3,249	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	11,127	0	0	0	11,127	25
Balance end of year (110.1)	414,018	0	0	0	414,018	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)	455,420				455,420	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	58,644				58,644	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	58,644	0	0	0	58,644	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	514,064	0	0	0	514,064	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	20,340	20,231	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
Total Materials and Supplies	20,340	20,231	

**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)				
WATER SYSTEM REVENUE BONDS OF 2001	967	428	13,538	1
Total			<u><u>13,538</u></u>	
Unamortized premium on debt (251)				
NONE	0		0	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	1,031,538	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>1,031,538</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)	
2001 WATER SYSTEM REVENUE BONDS	12/01/2001	12/01/2021	4.83%	535,000	1
Total Bonds (Account 221):				535,000	

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	81,205	1
Accruals:		
Charged water department expense	94,014	2
Charged electric department expense		3
Charged sewer department expense	1,362	4
Other (explain):		
NONE		5
Total Accruals and other credits	95,376	
Taxes paid during year:		
County, state and local taxes	81,205	6
Social Security taxes	6,779	7
PSC Remainder Assessment	490	8
Other (explain):		
NONE		9
Total payments and other debits	88,474	
Balance end of year	88,107	

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)					
2001 WATER SYSTEM REVENUE BONDS	0	26,850	26,850	0	1
Subtotal	0	26,850	26,850	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	0	26,850	26,850	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)	
Investment in Municipality (123):		
ADVANCE TO MUNICIPALITY (TIF #5)	375,000	1
Total (Acct. 123):	375,000	
Other Investments (124):		
SPECIAL ASSESSMENTS DEFERRED	693	2
Total (Acct. 124):	693	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	77,805	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
SPECIAL ASSESSMENT	827	8
Total (Acct. 142):	78,632	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
DEFERRED IMPACT FEES	4,800	11
Total (Acct. 143):	4,800	
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):		
NONE		16
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	212,019	17
NONE		18
Total (Acct. 253):	212,019	

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)	2,463,573	0	0	0	2,463,573	1
Materials and Supplies	20,285	0	0	0	20,285	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	391,690	0	0	0	391,690	4
Customer Advances for Construction					0	5
Regulatory Liability	218,644	0	0	0	218,644	6
NONE					0	7
Average Net Rate Base	1,873,524	0	0	0	1,873,524	
Net Operating Income	105,010	0	0	0	105,010	8
Net Operating Income as a percent of						
Average Net Rate Base	5.60%	N/A	N/A	N/A	5.60%	

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	225,270	0	0	0	225,270	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	13,251	0	0	0	13,251	3
Other (specify):						
NONE					0	4
Balance End of Year	212,019	0	0	0	212,019	

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	441,777	425,550	1
Total Sales of Water	441,777	425,550	
Other Operating Revenues			
Forfeited Discounts (470)	1,991	2,062	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	7,131	7,512	6
Total Other Operating Revenues	9,122	9,574	
Total Operating Revenues	450,899	435,124	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	45,253	39,923	8
Water Treatment Expenses (630-635)	0	0	9
Transmission and Distribution Expenses (640-655)	50,750	49,743	10
Customer Accounts Expenses (901-904)	11,751	12,187	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	93,527	96,398	13
Total Operation and Maintenance Expenses	201,281	198,251	
Other Operating Expenses			
Depreciation Expense (403)	50,594	46,148	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	94,014	87,407	16
Total Other Operating Expenses	144,608	133,555	
Total Operating Expenses	345,889	331,806	
NET OPERATING INCOME	105,010	103,318	

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	1,525	69,643	200,884	4
Commercial	152	23,845	48,642	5
Industrial	20	8,611	14,774	6
Total Metered Sales to General Customers (461)	1,697	102,099	264,300	
Private Fire Protection Service (462)	27		8,710	7
Public Fire Protection Service (463)	1		152,070	8
Other Sales to Public Authorities (464)	27	8,394	16,697	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,752	110,493	441,777	

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)	152,070	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)	152,070	
Forfeited Discounts (470):		
Customer late payment charges	1,991	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	1,991	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
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	6,341	10
Other (specify): WELL PERMITS	200	11
HYDRANT RENTAL CHARGES	350	12
INSTALLATION FEE FOR WATER USE ONLY METERS	240	13
Total Other Water Revenues (474)	7,131	

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	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	26,049	25,265	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	16,313	14,520	7
Operation Supplies and Expenses (623)	0	0	8
Maintenance of Pumping Plant (625)	2,891	138	9
Total Pumping Expenses	45,253	39,923	
WATER TREATMENT EXPENSES			
Operation Labor (630)	0	0	10
Chemicals (631)	0	0	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	0	0	13
Total Water Treatment Expenses	0	0	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	1,088	1,007	14
Operation Supplies and Expenses (641)	12,223	5,797	15
Maintenance of Distribution Reservoirs and Standpipes (650)	619	0	16
Maintenance of Mains (651)	18,707	10,731	17
Maintenance of Services (652)	8,882	10,451	18
Maintenance of Meters (653)	5,175	15,440	19
Maintenance of Hydrants (654)	4,056	6,317	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	50,750	49,743	

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)	126	605	22
Accounting and Collecting Labor (902)	11,625	11,582	23
Supplies and Expenses (903)	0	0	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	11,751	12,187	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	19,733	19,034	27
Office Supplies and Expenses (921)	2,380	2,153	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	12,026	9,687	30
Property Insurance (924)	6,688	6,696	31
Injuries and Damages (925)	0	0	32
Employee Pensions and Benefits (926)	43,018	50,407	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	6,000	6,000	35
Transportation Expenses (933)	3,682	2,421	36
Maintenance of General Plant (935)	0	0	37
Total Administrative and General Expenses	93,527	96,398	
Total Operation and Maintenance Expenses	201,281	198,251	

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		88,107	81,205	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,362	1,547	2
Net property tax equivalent		86,745	79,658	
Social Security		6,779	7,408	3
PSC Remainder Assessment		490	341	4
Other (specify): NONE		0	0	5
Total tax expense		94,014	87,407	

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			Saint Croix				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.197523				3
County tax rate	mills		3.453409				4
Local tax rate	mills		7.998768				5
School tax rate	mills		11.092547				6
Voc. school tax rate	mills		1.130307				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.872554				10
Less: state credit	mills		1.807838				11
Net tax rate	mills		22.064716				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.998768				14
Combined School Tax Rate	mills		12.222854				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.221622				17
Total Tax Rate	mills		23.872554				18
Ratio of Local and School Tax to Total	dec.		0.847066				19
Total tax net of state credit	mills		22.064716				20
Net Local and School Tax Rate	mills		18.690264				21
Utility Plant, Jan. 1	\$	5,417,678	5,417,678				22
Materials & Supplies	\$	20,231	20,231				23
Subtotal	\$	5,437,909	5,437,909				24
Less: Plant Outside Limits	\$	5,974	5,974				25
Taxable Assets	\$	5,431,935	5,431,935				26
Assessment Ratio	dec.		0.867838				27
Assessed Value	\$	4,714,040	4,714,040				28
Net Local & School Rate	mills		18.690264				29
Tax Equiv. Computed for Current Year	\$	88,107	88,107				30
Tax Equivalent per 1994 PSC Report	\$	39,874					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	88,107					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)	10,815		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)	54,570		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	745		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	66,130	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	43,230		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	31,397		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	2,902		20
Total Pumping Plant	77,529	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	374		23
Total Water Treatment Plant	374	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)			10,815	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)			54,570	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			745	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	66,130	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			43,230	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			31,397	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			2,902	20
Total Pumping Plant	0	0	77,529	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			374	23
Total Water Treatment Plant	0	0	374	

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)	19,390		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	440,933		26
Transmission and Distribution Mains (343)	1,173,834	31,160	27
Fire Mains (344)	0		28
Services (345)	181,283	20,834	29
Meters (346)	167,924	5,054	30
Hydrants (348)	149,766	11,530	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,133,130	68,578	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	67,847	633	34
Office Furniture and Equipment (391)	967		35
Computer Equipment (391.1)	716	1,632	36
Transportation Equipment (392)	12,556		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)	64,974		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	7,068	1,600	44
Other Tangible Property (399)	0		45
Total General Plant	154,128	3,865	
Total utility plant in service directly assignable	2,431,291	72,443	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,431,291	72,443	

**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)			19,390 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			440,933 26
Transmission and Distribution Mains (343)	2,024		1,202,970 27
Fire Mains (344)			0 28
Services (345)	2,632		199,485 29
Meters (346)	2,305		170,673 30
Hydrants (348)	917		160,379 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	7,878	0	2,193,830
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			68,480 34
Office Furniture and Equipment (391)			967 35
Computer Equipment (391.1)			2,348 36
Transportation Equipment (392)			12,556 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)			64,974 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			8,668 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	157,993
Total utility plant in service directly assignable	7,878	0	2,495,856
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	7,878	0	2,495,856

**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)	39,532		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	39,532	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	33,831		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	33,831	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)			39,532 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	39,532
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			33,831 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	33,831
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)	192,674		26
Transmission and Distribution Mains (343)	1,750,977		27
Fire Mains (344)	0		28
Services (345)	523,821	4,827	29
Meters (346)	0		30
Hydrants (348)	360,139		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,827,611	4,827	
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)	56,999		42
SCADA Equipment (397.1)	28,414		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	85,413	0	
Total utility plant in service directly assignable	2,986,387	4,827	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,986,387	4,827	

**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)			192,674 26
Transmission and Distribution Mains (343)			1,750,977 27
Fire Mains (344)			0 28
Services (345)			528,648 29
Meters (346)			0 30
Hydrants (348)			360,139 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	2,832,438
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)			56,999 42
SCADA Equipment (397.1)			28,414 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	85,413
Total utility plant in service directly assignable	0	0	2,991,214
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	2,991,214

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			9,751	9,751	1
February			9,162	9,162	2
March			9,747	9,747	3
April			10,323	10,323	4
May			12,463	12,463	5
June			14,391	14,391	6
July			15,297	15,297	7
August			12,880	12,880	8
September			10,659	10,659	9
October			10,102	10,102	10
November			9,759	9,759	11
December			9,826	9,826	12
Total annual pumpage	0	0	134,360	134,360	
Less: Water sold				110,493	13
Volume pumped but not sold				23,867	14
Volume sold as a percent of volume pumped				82%	15
Volume used for water production, water quality and system maintenance				470	16
Volume related to equipment/system malfunction				145	17
Non-utility volume NOT included in water sales				1,224	18
Total volume not sold but accounted for				1,839	19
Volume pumped but unaccounted for				22,028	20
Percent of water lost				16%	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.)				682	24
Date of maximum: 7/15/2007					25
Cause of maximum:					26
Dry weather (drought) caused an increase in lawn sprinkling.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				228	27
Date of minimum: 12/21/2007					28
Total KWH used for pumping for the year				176,553	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)	
NEWTON STREET	2	410	24	576,000	Yes	1
PINE STREET	3	417	24	1,440,000	Yes	2

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	2	3	1
Location	NEWTON STREET	PINE STREET	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE	PEERLESS	5
Year Installed	1957	1985	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	750	1,050	8
Pump Motor or Standby Engine Mfr	LAYNE	PEERLESS	9 10
Year Installed	1957	1985	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	60	125	13

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	#1	#2	#3
Identification number or name				#1	#2	#3
RESERVOIRS, STANDPIPES OR ELEVATED TANKS						
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET				
Year constructed	1985	2002				
Primary material (earthen, steel, concrete, other)	STEEL	STEEL				
Elevation difference in feet (See Headnote 3.)	180	98				
Total capacity in gallons (actual)	300,000	200,000				
WATER TREATMENT PLANT						
Disinfection, type of equipment (gas, liquid, powder, other)						
Points of application (wellhouse, central facilities, booster station, other)						
Filters, type (gravity, pressure, other, none)						
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)						
Is a corrosion control chemical used (yes, no)?						
Is water fluoridated (yes, no)?						

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	4.000	4,382	0	732	0	3,650	1
P	D	4.000	660	0	0	0	660	2
M	D	6.000	59,325	732	0	0	60,057	3
M	D	8.000	46,829	0	0	0	46,829	4
M	D	12.000	26,530	0	0	0	26,530	5
Total Within Municipality			137,726	732	732	0	137,726	
Total Utility			137,726	732	732	0	137,726	

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	547	1	22	0	526	7	1
M	1.000	971	21	0	0	992	203	2
P	1.250	3	0	0	0	3	0	3
M	1.500	60	0	0	0	60	25	4
M	2.000	24	0	0	0	24	2	5
M	4.000	5	0	0	0	5	0	6
M	6.000	23	1	0	0	24	8	7
M	8.000	4	1	0	0	5	0	8
Total Utility		1,637	24	22	0	1,639	245	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,576	30	11	0	1,595	0	1
1.000	28	1	1	0	28	0	2
1.250	1	0	0	0	1	0	3
1.500	20	2	0	0	22	0	4
2.000	24	0	0	0	24	0	5
3.000	9	1	1	0	9	0	6
Total:	1,658	34	13	0	1,679	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,435	142	4	11	0	3	1,595	1
1.000	0	16	6	5	0	1	28	2
1.250	0	0	0	0	0	1	1	3
1.500	0	16	6	0	0	0	22	4
2.000	0	14	4	5	0	1	24	5
3.000	0	2	0	4	0	3	9	6
Total:	1,435	190	20	25	0	9	1,679	

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	304	3	2		305	2
Total Fire Hydrants	304	3	2	0	305	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	305
Number of distribution system valves end of year:	650
Number of distribution valves operated during year:	326

WATER OPERATING SECTION FOOTNOTES

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

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.

1. "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.

1. A/C # 641 During 2007 the utility spent \$3,629 for system leak detection. That amount was included in this account.
 2. A/C # 651 During 2007 there were numerous repair jobs which resulted in an increase of over \$7,500 in labor.
 3. A/C # 653 During the past two years the utility had a large amount of cost related to switching meters to auto read system. This process was completed in 2006, therefore the labor associated with this activity is also down.
-

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

If Water Treatment Equipment (332) is nonzero, report water treatment information in Reservoirs, Standpipes & Water Treatment schedule, or please explain.

1. This cost has been included for many years and it is believed to be for chemical holding tanks for an emergency.
-

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.

1. 732' of 6" main was financed by available resources of the utility. This addition replaced 732' of 4" main. The estimated original cost of the replaced main was \$2,024.
-

Water Services (Page W-18)

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

1. 20 - 1" services were financed by available resources of the utility. These 20 new services replaced 21 - 3/4" services.
 2. 1 - 3/4" service was financed by available resources of the utility. This new service replaced a 3/4" service also.
 3. 1 - 1" service was financed in part by available resources, \$1,059, of the utility and assessed part, \$827, to the property owner. This 1" service replaced a 3/4" service.
 4. Both the 6" service and the 8" service were financed by the property owners.
-

Meters (Page W-19)

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

1. During 2007, and in the past, the utility has been replacing the 5/8" meters rather than testing them.
-

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

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

1. The utility has been replacing the smaller meters rather than testing them. During the past several years the utility has replaced over a third of 5/8" meter. This year the utility was able to add 30 - 5/8" meters.

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.

1. Yes, these meters are being tested at least once every two years.
-