



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: OAK CREEK WATER & SEWER UTILITY

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Principal Office: 170 W. DREXEL AVE  
OAK CREEK, WI 53154

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For the Year Ended: DECEMBER 31, 2007

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

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

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

### SIGNATURE PAGE

I ANNETTE STENZEL of  
(Person responsible for accounts)

OAK CREEK WATER & SEWER 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)      03/31/2008  
(Date)

ACCOUNTING SUPERVISOR  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** OAK CREEK WATER & SEWER UTILITY

**Utility Address:** 170 W. DREXEL AVE  
OAK CREEK, WI 53154

**When was utility organized?** 7/12/1961

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.water.oak-creek.wi.us

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

**Name:** MS. ANNETTE L. STENZEL  
**Title:** ACCOUNTING SUPERVISOR

**Office Address:**  
170 W. DREXEL AVE  
OAK CREEK, WI 53154

**Telephone:** (414) 570 - 8210

**Fax Number:** (414) 570 - 8215

**E-mail Address:** ASTENZEL@WATER.OAK-CREEK.WI.US

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** MR. GERALD WILLE  
**Title:** CHAIRMAN

**Office Address:**  
8112 SOUTH MONA COURT  
OAK CREEK, WI 53154

**Telephone:** (414) 764 - 2765

**Fax Number:**

**E-mail Address:**

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MS. VICKI HELLENBRAND

**Title:** PARTNER

**Office Address:** VIRCHOW, KRAUSE & CO.

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707

**Telephone:** (608) 249 - 6622

**Fax Number:** (608) 249 - 8532

**E-mail Address:** VHELLENBRAND@VIRCHOWKRAUSE.COM

**Date of most recent audit report:** 6/12/2007

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

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

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**Name:** MR. STEVEN N. YTTTRI

**Title:** GENERAL MANAGER

**Office Address:**

170 W. DREXEL AVE

OAK CREEK, WI 53154

**Telephone:** (414) 570 - 8210

**Fax Number:** (414) 570 - 8215

**E-mail Address:** SNYTTTRI@WATER.OAK-CREEK.WI.US

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**Name of utility commission/committee:** OAK CREEK WATER & SEWER UTILITY COMMISSION

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

MR RAYMOND BURNSIDE

MR GARY GASS

MRS ELIZABETH KOPPLIN, CITY ALDERPERSON

MR FREDERICK SIEPERT, SECRETARY

MR GERALD WILLE, CHAIRMAN

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**Is sewer service rendered by the utility?** YES

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

**Date of Ordinance:**

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	7,490,038	7,268,290	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	3,230,439	3,250,797	2
Depreciation Expense (403)	1,237,638	1,188,007	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,186,242	1,088,783	5
<b>Total Operating Expenses</b>	<b>5,654,319</b>	<b>5,527,587</b>	
<b>Net Operating Income</b>	<b>1,835,719</b>	<b>1,740,703</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>1,835,719</b>	<b>1,740,703</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	4,965	7,967	7
Income from Nonutility Operations (417)	11,931	9,512	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	416,798	366,066	10
Miscellaneous Nonoperating Income (421)	1,257,584	2,311,629	11
<b>Total Other Income</b>	<b>1,691,278</b>	<b>2,695,174</b>	
<b>Total Income</b>	<b>3,526,997</b>	<b>4,435,877</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(178,555)	(178,555)	12
Other Income Deductions (426)	623,885	392,627	13
<b>Total Miscellaneous Income Deductions</b>	<b>445,330</b>	<b>214,072</b>	
<b>Income Before Interest Charges</b>	<b>3,081,667</b>	<b>4,221,805</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	597,831	637,426	14
Amortization of Debt Discount and Expense (428)	72,219	73,418	15
Amortization of Premium on Debt--Cr. (429)	26,858	26,888	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
<b>Total Interest Charges</b>	<b>643,192</b>	<b>683,956</b>	
<b>Net Income</b>	<b>2,438,475</b>	<b>3,537,849</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	42,725,915	39,188,066	20
Balance Transferred from Income (433)	2,438,475	3,537,849	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>45,164,390</b>	<b>42,725,915</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	7,490,038		7,490,038	1
<b>Total (Acct. 400):</b>	<b>7,490,038</b>	<b>0</b>	<b>7,490,038</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	3,230,439		3,230,439	2
<b>Total (Acct. 401-402):</b>	<b>3,230,439</b>	<b>0</b>	<b>3,230,439</b>	
<b>Depreciation Expense (403):</b>				
Derived	1,237,638		1,237,638	3
<b>Total (Acct. 403):</b>	<b>1,237,638</b>	<b>0</b>	<b>1,237,638</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	1,186,242		1,186,242	5
<b>Total (Acct. 408):</b>	<b>1,186,242</b>	<b>0</b>	<b>1,186,242</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>1,835,719</b>	<b>0</b>	<b>1,835,719</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	4,965		4,965	8
<b>Total (Acct. 415-416):</b>	<b>4,965</b>	<b>0</b>	<b>4,965</b>	
<b>Income from Nonutility Operations (417):</b>				
BOTTLED WATER OPERATIONS	11,931		11,931	9
<b>Total (Acct. 417):</b>	<b>11,931</b>	<b>0</b>	<b>11,931</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST FROM SPECIAL ASSESSMENTS	22,432	0	22,432	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)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON EQUIPMENT LEASES	32,511	0	32,511 12
INTEREST AND DIVIDENDS FROM TEMPORARY INVESTM	341,939	0	341,939 13
INTEREST ON MISCELLANEOUS RECEIVABLES	193	0	193 14
FAIR MARKET VALUE ADJUSTMENT	19,723	0	19,723 15
<b>Total (Acct. 419):</b>	<b>416,798</b>	<b>0</b>	<b>416,798</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	██████████	1,257,488	1,257,488 16
WATER CONNECTIONS	0	0	0 17
OTHER	96	0	96 18
<b>Total (Acct. 421):</b>	<b>96</b>	<b>1,257,488</b>	<b>1,257,584</b>
<b>TOTAL OTHER INCOME:</b>	<b>433,790</b>	<b>1,257,488</b>	<b>1,691,278</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(178,555)	██████████	(178,555) 19
NONE	0	0	0 20
<b>Total (Acct. 425):</b>	<b>(178,555)</b>	<b>0</b>	<b>(178,555)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	██████████	416,406	416,406 21
LOSS ON RETIREMENTS	176,699	0	176,699 22
OVERSIZING COSTS PAID TO DEVELOPER	0	30,780	30,780 23
<b>Total (Acct. 426):</b>	<b>176,699</b>	<b>447,186</b>	<b>623,885</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(1,856)</b>	<b>447,186</b>	<b>445,330</b>

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

Derived	597,831	██████████	597,831 24
<b>Total (Acct. 427):</b>	<b>597,831</b>	<b>0</b>	<b>597,831</b>

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

AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	29,481	██████████	29,481 25
AMORTIZATION OF LOSS ON BOND REFUNDING	42,738	██████████	42,738 26
<b>Total (Acct. 428):</b>	<b>72,219</b>	<b>0</b>	<b>72,219</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Amortization of Premium on Debt--Cr. (429):</b>			
AMORTIZATION OF PREMIUM ON DEBT	26,858		26,858 27
<b>Total (Acct. 429):</b>	<b>26,858</b>	<b>0</b>	<b>26,858</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0		0 28
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Other Interest Expense (431):</b>			
Derived	0		0 29
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 30
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>643,192</b>	<b>0</b>	<b>643,192</b>
<b>NET INCOME:</b>	<b>1,628,173</b>	<b>810,302</b>	<b>2,438,475</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	37,360,442	5,365,473	42,725,915 31
<b>Total (Acct. 216):</b>	<b>37,360,442</b>	<b>5,365,473</b>	<b>42,725,915</b>
<b>Balance Transferred from Income (433):</b>			
Derived	1,628,173	810,302	2,438,475 32
<b>Total (Acct. 433):</b>	<b>1,628,173</b>	<b>810,302</b>	<b>2,438,475</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
PER PSC TO CORRECT 2003 CIAC ENTRY	(27,482,923)	27,482,923	0 33
<b>Total (Acct. 434):</b>	<b>(27,482,923)</b>	<b>27,482,923</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 34
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 35
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 36
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>11,505,692</b>	<b>33,658,698</b>	<b>45,164,390</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	27,100				27,100	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll	16,883				16,883	3
Materials	5,252				5,252	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>22,135</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>22,135</b>	
<b>Net income (or loss)</b>	<b>4,965</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,965</b>	

**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	7,490,038	0	0	0	7,490,038	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	37,791				37,791	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>7,452,247</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,452,247</b>	

### 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	1,069,500	223,623	1,293,123	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing	13,960	2,919	16,879	6
Other nonutility expenses			0	7
Water utility plant accounts	60,935	12,741	73,676	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	239,283	(239,283)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>1,383,678</b>	<b>0</b>	<b>1,383,678</b>	

### 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	24.5	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	82,592,183	80,554,909	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	20,139,753	18,640,665	2
<b>Net Utility Plant</b>	<b>62,452,430</b>	<b>61,914,244</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>62,452,430</b>	<b>61,914,244</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	227,554	239,161	8
Special Funds (125-128)	1,865,836	1,888,000	9
<b>Total Other Property and Investments</b>	<b>2,093,390</b>	<b>2,127,161</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	25,473	4,651,178	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	150	150	12
Temporary Cash Investments (136)	5,533,361	18,927	13
Notes Receivable (141)	419,779	451,680	14
Customer Accounts Receivable (142)	739,664	708,261	15
Other Accounts Receivable (143)	66,362	70,618	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	28,891	0	17
Receivables from Municipality (145)	336,120	321,446	18
Materials and Supplies (151-163)	62,047	61,089	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)	7,254	10,188	21
Accrued Utility Revenues (173)	663,607	644,386	22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>7,824,926</b>	<b>6,937,923</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	664,623	736,840	24
Other Deferred Debits (182-186)	348,479	446,209	25
<b>Total Deferred Debits</b>	<b>1,013,102</b>	<b>1,183,049</b>	
<b>Total Assets and Other Debits</b>	<b>73,383,848</b>	<b>72,162,377</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	10,386,213	10,386,213	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	45,164,390	42,725,915	28
<b>Total Proprietary Capital</b>	<b>55,550,603</b>	<b>53,112,128</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	13,055,000	13,980,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>13,055,000</b>	<b>13,980,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	519,313	712,342	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	1,093,522	992,974	36
Interest Accrued (237)	46,668	50,106	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	35,587	32,060	41
<b>Total Current and Accrued Liabilities</b>	<b>1,695,090</b>	<b>1,787,482</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	191,904	218,762	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	2,891,251	3,064,005	44
<b>Total Deferred Credits</b>	<b>3,083,155</b>	<b>3,282,767</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>73,383,848</b>	<b>72,162,377</b>	

## NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	80,554,909	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	50,516,367	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	31,704,267	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)	5,000				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	366,549				9
<b>Total Utility Plant</b>	<b>82,592,183</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	14,785,184	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	5,354,569	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
<b>Total Accumulated Provision</b>	<b>20,139,753</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>62,452,430</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 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)	
<b>Balance first of year (111.1)</b>	13,679,317				<b>13,679,317</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	1,237,638				<b>1,237,638</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	49,394				<b>49,394</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation deprec. to clearing	40,950				<b>40,950</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
Loss on retirements	176,699				<b>176,699</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>1,504,681</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,504,681</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	398,484				<b>398,484</b>	<b>18</b>
Cost of removal	330				<b>330</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>398,814</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>398,814</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>14,785,184</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,785,184</b>	<b>26</b>

## 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)	
<b>Balance first of year (111.1)</b>	4,961,348				<b>4,961,348</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	416,406				<b>416,406</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>416,406</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>416,406</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	23,184				<b>23,184</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>23,184</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>23,184</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>5,354,570</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,354,570</b>	<b>26</b>

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

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

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

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	37,791	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>37,791</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others	8,900	6
<b>Total accounts written off</b>	<b>8,900</b>	
<b>Balance end of year</b>	<b>28,891</b>	

**MATERIALS AND SUPPLIES**

<b>Account (a)</b>	<b>Generation (b)</b>	<b>Transmission (c)</b>	<b>Distribution (d)</b>	<b>Other (e)</b>	<b>Total End of Year (f)</b>	<b>Amount Prior Year (g)</b>	
<b>Electric Utility</b>							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>	

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	62,047	61,089	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>62,047</b>	<b>61,089</b>	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
12.130 WATER SYSTEM REVENUE BONDS - 11/1/05	26,858	428	191,904	1
7.790 WATER SYSTEM REVENUE BONDS - 10/15/97	507	428	0	2
8.165 WATER SYSTEM REVENUE BONDS - 8/15/00	2,115	428	2,826	3
LOSS ON ADVANCE REFUNDING OF BONDS	42,738	428	469,893	4
<b>Total</b>			<b>664,623</b>	
<b>Unamortized premium on debt (251)</b>				
12.130 WATER SYSTEM REVENUE BONDS - 11/1/05	26,858	429	191,904	5
<b>Total</b>			<b>191,904</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	10,386,213	1
<b>Changes during year (explain):</b>		<b>2</b>
<b>Balance end of year</b>	<b><u>10,386,213</u></b>	

**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)	
7.790 WATER SYSTEM REVENUE BONDS	10/15/1997	12/01/2007	4.99%	0	<b>1</b>
8.165 WATER SYSTEM REVENUE BONDS	08/15/2000	12/01/2010	5.27%	1,125,000	<b>2</b>
12.130 WATER SYSTEM REVENUE BONDS	11/01/2005	12/01/2020	4.37%	11,930,000	<b>3</b>
<b>Total Bonds (Account 221):</b>				<b>13,055,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>4</b>

**Net amount of bonds outstanding December 31: 13,055,000**

### 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.

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<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	992,974	1
<b>Accruals:</b>		
Charged water department expense	1,186,243	2
Charged electric department expense		3
Charged sewer department expense	14,085	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>1,200,328</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	992,975	6
Social Security taxes	98,884	7
PSC Remainder Assessment	7,921	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>1,099,780</b>	
<b>Balance end of year</b>	<b>1,093,522</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 231.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
7.790 WATERWORKS SYSTEM BONDS ISSUED 10/15/97	1,453	15,985	17,438	0	2
12.130 WATERWORKS SYSTEM BONDS ISSUED 11/1/05	42,661	511,362	511,925	42,098	3
8.165 WATERWORKS SYSTEM BONDS ISSUED 8/15/00	5,992	70,484	71,906	4,570	4
<b>Subtotal</b>	<b>50,106</b>	<b>597,831</b>	<b>601,269</b>	<b>46,668</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>50,106</b>	<b>597,831</b>	<b>601,269</b>	<b>46,668</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENT RECEIVABLES	227,554	2
<b>Total (Acct. 124):</b>	<b>227,554</b>	
<b>Sinking Funds (125):</b>		
REVENUE BOND RESERVE	1,665,139	3
<b>Total (Acct. 125):</b>	<b>1,665,139</b>	
<b>Depreciation Fund (126):</b>		
REVENUE BOND DEPRECIATION	200,697	4
<b>Total (Acct. 126):</b>	<b>200,697</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
EQUIPMENT LEASE RECEIVABLE - BLACK BEAR BOTTLING LLC	419,779	8
<b>Total (Acct. 141):</b>	<b>419,779</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	739,664	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>739,664</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
HYDRANT PERMIT - OAKVIEW #3	3,974	15
CITY OF FRANKLIN - 1/2 OF LATERAL ABANDONMENT	1,284	16

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

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

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
HYDRANT DAMAGE	1,966	17
HYDRANT CONNECTION AND USAGE	795	18
WATER TESTS	302	19
COMMISSION REVENUE - BLACK BEAR BOTTLING LLC	57,783	20
OTHER	258	21
<b>Total (Acct. 143):</b>	<b>66,362</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT UTILITY BILLS	171,518	22
INSPECTION CHARGES	33,360	23
LOCATING CITY SERVICES	2,507	24
CURRENT SPECIAL ASSESSMENTS	128,735	25
<b>Total (Acct. 145):</b>	<b>336,120</b>	
<b>Prepayments (165):</b>		
NONE		26
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		27
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		28
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		29
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		30
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
2001 UNFUNDED PENSION LIABILITY	154,944	31
2002 HOWELL AVENUE WATER TOWER PAINTING	87,160	32
2004 CEDAR HILLS WATER TOWER PAINTING	106,375	33
<b>Total (Acct. 186):</b>	<b>348,479</b>	
<b>Payables to Municipality (233):</b>		
NONE		34
<b>Total (Acct. 233):</b>	<b>0</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	2,856,873	<b>35</b>
ACCRUED SICK PAY	34,378	<b>36</b>
<b>Total (Acct. 253):</b>	<b>2,891,251</b>	

### RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	49,457,153	0	0	0	49,457,153	1
Materials and Supplies	61,568	0	0	0	61,568	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	14,232,250	0	0	0	14,232,250	4
Customer Advances for Construction					0	5
Regulatory Liability	2,946,150	0	0	0	2,946,150	6
					0	7
<b>Average Net Rate Base</b>	<b>32,340,321</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>32,340,321</b>	
Net Operating Income	1,835,719	0	0	0	1,835,719	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>5.68%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.68%</b>	

## **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	3,035,428	0	0	0	3,035,428	1
<b>Add credits during year:</b>					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	178,555	0	0	0	178,555	3
<b>Other (specify):</b>					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>2,856,873</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,856,873</b>	

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## FINANCIAL SECTION FOOTNOTES

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

**Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.**

2001 Unfunded Pension Liability - See PSC amortization authorization letter dated 3/8/02.

2002 Howell Avenue Water Tower Painting - See PSC amortization authorization letter dated 1/21/03.

2004 Cedar Hills Water Tower Painting - See PSC amortization authorization letter dated 3/1/05.

**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.**

Account 143 Commission Revenue-Black Bear Bottling LLC - This amount is a receivable for the Utility's commissions on bottled water sales.

Account 145 Delinquent Utility Bills - This amount consists of water bills rolled to the City of Oak Creek's tax roll in 2007 to be collected in 2008.

Account 145 Current Special Assessments - This amount is for water special assessments to be collected from the City of Oak Creek in 2008.

Account 145 Inspection Charges - This amount includes charges to the City of Oak Creek for inspection expenses related to City projects.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	7,326,927	7,117,614	1
<b>Total Sales of Water</b>	<b>7,326,927</b>	<b>7,117,614</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	43,728	39,350	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	87,977	82,233	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	31,406	29,093	6
<b>Total Other Operating Revenues</b>	<b>163,111</b>	<b>150,676</b>	
<b>Total Operating Revenues</b>	<b>7,490,038</b>	<b>7,268,290</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	55,150	69,937	7
Pumping Expenses (620-633)	691,736	764,780	8
Water Treatment Expenses (640-652)	779,105	736,825	9
Transmission and Distribution Expenses (660-678)	620,904	689,508	10
Customer Accounts Expenses (901-905)	96,298	82,333	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	987,246	907,414	13
<b>Total Operation and Maintenance Expenses</b>	<b>3,230,439</b>	<b>3,250,797</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	1,237,638	1,188,007	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	1,186,242	1,088,783	16
<b>Total Other Operating Expenses</b>	<b>2,423,880</b>	<b>2,276,790</b>	
<b>Total Operating Expenses</b>	<b>5,654,319</b>	<b>5,527,587</b>	
<b>NET OPERATING INCOME</b>	<b>1,835,719</b>	<b>1,740,703</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial	46	2,858	8,186	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>46</b>	<b>2,858</b>	<b>8,186</b>	
Metered Sales to General Customers (461)				
Residential	7,588	513,591	1,846,753	4
Commercial	922	717,677	1,648,345	5
Industrial	20	228,849	524,591	6
<b>Total Metered Sales to General Customers (461)</b>	<b>8,530</b>	<b>1,460,117</b>	<b>4,019,689</b>	
Private Fire Protection Service (462)	499		134,254	7
Public Fire Protection Service (463)	8,499		917,385	8
Other Sales to Public Authorities (464)	54	22,876	75,723	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)	3	1,267,346	2,171,690	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>17,631</b>	<b>2,753,197</b>	<b>7,326,927</b>	

**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)	
CALEDONIA EAST WATER UTILITY	D Hwy 32 & Milwaukee Country Line	161,234	274,797	<b>1</b>
CALEDONIA WEST WATER UTILITY	I Duane Ct. S. & Racine/Milw. Cty Line	14,493	30,007	<b>2</b>
CITY OF FRANKLIN	Hwy 41	1,091,619	1,866,886	<b>3</b>
<b>Total</b>		<b>1,267,346</b>	<b>2,171,690</b>	

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	817,145	1
Wholesale fire protection billed	100,240	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>917,385</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	43,728	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>43,728</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
TOWER RENTAL	87,977	8
<b>Total Rents from Water Property (472)</b>	<b>87,977</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	18,405	10
<b>Other (specify):</b> WATER TESTS	3,510	11
SUNDRY	9,491	12
<b>Total Other Water Revenues (474)</b>	<b>31,406</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	5,620	6,254	1
Operation Labor and Expenses (601)	24,183	22,096	2
Purchased Water (602)		1,770	3
Miscellaneous Expenses (603)	14,676	13,542	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)	5,845	9,945	9
Maintenance of Wells and Springs (614)	3,584	4,305	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)	1,242	12,025	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
<b>Total Source of Supply Expenses</b>	<b>55,150</b>	<b>69,937</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	46,574	47,052	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	337,070	320,266	17
Pumping Labor and Expenses (624)	86,828	80,615	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	105,403	114,516	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)	5,620	5,628	22
Maintenance of Structures and Improvements (631)	5,437	15,004	23
Maintenance of Power Production Equipment (632)	9,633	35,011	24
Maintenance of Pumping Equipment (633)	95,171	146,688	25
<b>Total Pumping Expenses</b>	<b>691,736</b>	<b>764,780</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	65,949	70,625	26
Chemicals (641)	174,206	142,859	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)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	247,970	219,402	<b>28</b>
Miscellaneous Expenses (643)	113,184	131,456	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)	11,241	11,526	<b>31</b>
Maintenance of Structures and Improvements (651)	6,407	12,292	<b>32</b>
Maintenance of Water Treatment Equipment (652)	160,148	148,665	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>779,105</b>	<b>736,825</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	156,304	170,576	<b>34</b>
Storage Facilities Expenses (661)	4,704	3,259	<b>35</b>
Transmission and Distribution Lines Expenses (662)	149,244	165,688	<b>36</b>
Meter Expenses (663)	26,267	30,128	<b>37</b>
Customer Installations Expenses (664)	3,410	10,276	<b>38</b>
Miscellaneous Expenses (665)	18,990	9,195	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)	38,876	35,367	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	38,551	43,175	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	94,739	115,673	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	11,827	25,186	<b>46</b>
Maintenance of Meters (676)	14,817	30,656	<b>47</b>
Maintenance of Hydrants (677)	62,266	49,711	<b>48</b>
Maintenance of Miscellaneous Plant (678)	909	618	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>620,904</b>	<b>689,508</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	8,783	4,123	<b>51</b>
Customer Records and Collection Expenses (903)	87,515	78,210	<b>52</b>
Uncollectible Accounts (904)		0	<b>53</b>

## 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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)		0	54
<b>Total Customer Accounts Expenses</b>	<b>96,298</b>	<b>82,333</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	96,529	97,636	56
Office Supplies and Expenses (921)	46,358	50,232	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	158,766	155,924	59
Property Insurance (924)	15,152	14,450	60
Injuries and Damages (925)	58,190	57,348	61
Employee Pensions and Benefits (926)	537,598	495,790	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	74,653	36,034	65
Rents (931)		0	66
Maintenance of General Plant (932)		0	67
<b>Total Administrative and General Expenses</b>	<b>987,246</b>	<b>907,414</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>3,230,439</b>	<b>3,250,797</b>	

**TAXES (ACCT. 408 - WATER)**

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		1,093,522	992,974	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		14,085	12,930	2
<b>Net property tax equivalent</b>		<b>1,079,437</b>	<b>980,044</b>	
Social Security		98,884	102,424	3
PSC Remainder Assessment		7,921	6,315	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b><u>1,186,242</u></b>	<b><u>1,088,783</u></b>	

### 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			Milwaukee				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.167167				3
County tax rate	mills		3.839248				4
Local tax rate	mills		5.817886				5
School tax rate	mills		7.622874				6
Voc. school tax rate	mills		1.745557				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.262269				9
<b>Total tax rate</b>	mills		<b>20.455001</b>				<b>10</b>
Less: state credit	mills		1.151685				11
<b>Net tax rate</b>	mills		<b>19.303316</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.817886</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.368431</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>15.186317</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>20.455001</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.742426</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>19.303316</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>14.331277</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>80,554,909</b>	80,554,909				22
Materials & Supplies	\$	<b>61,089</b>	61,089				23
<b>Subtotal</b>	\$	<b>80,615,998</b>	<b>80,615,998</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>5,440,422</b>	5,440,422				25
<b>Taxable Assets</b>	\$	<b>75,175,576</b>	<b>75,175,576</b>				<b>26</b>
Assessment Ratio	dec.		1.015000				27
<b>Assessed Value</b>	\$	<b>76,303,210</b>	<b>76,303,210</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>14.331277</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>1,093,522</b>	<b>1,093,522</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	845,726					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>1,093,522</b>					<b>34</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	21,060		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	5,672,464		7
Wells and Springs (314)	699,273		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	382,344		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>6,775,141</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	18,610		12
Structures and Improvements (321)	1,478,515		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	165,506		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	2,857,367		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	44,613		20
<b>Total Pumping Plant</b>	<b>4,564,611</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	31,500		21
Structures and Improvements (331)	4,685,823	4,689	22
Water Treatment Equipment (332)	7,059,354		23
<b>Total Water Treatment Plant</b>	<b>11,776,677</b>	<b>4,689</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			21,060	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			5,672,464	7
Wells and Springs (314)			699,273	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			382,344	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>6,775,141</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			18,610	12
Structures and Improvements (321)	1,112		1,477,403	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			165,506	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			2,857,367	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			44,613	20
<b>Total Pumping Plant</b>	<b>1,112</b>	<b>0</b>	<b>4,563,499</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			31,500	21
Structures and Improvements (331)			4,690,512	22
Water Treatment Equipment (332)			7,059,354	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>11,781,366</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	27,556		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	2,688,406	22,368	26
Transmission and Distribution Mains (343)	14,962,731	253,970	27
Fire Mains (344)	0		28
Services (345)	1,610,200	3,814	29
Meters (346)	1,559,301	52,435	30
Hydrants (348)	1,293,366	10,586	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>22,141,560</b>	<b>343,173</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	19,717		33
Structures and Improvements (390)	587,560	1,991,598	34
Office Furniture and Equipment (391)	85,808	85,634	35
Computer Equipment (391.1)	238,450		36
Transportation Equipment (392)	420,100	20,443	37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	80,453	4,464	39
Laboratory Equipment (395)	7,189		40
Power Operated Equipment (396)	87,739	66,910	41
Communication Equipment (397)	216,415		42
SCADA Equipment (397.1)	1,300,217		43
Miscellaneous Equipment (398)	96,303		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>3,139,951</b>	<b>2,169,049</b>	
<b>Total utility plant in service directly assignable</b>	<b>48,397,940</b>	<b>2,516,911</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>48,397,940</b>	<b>2,516,911</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			27,556 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			2,710,774 26
Transmission and Distribution Mains (343)	11,199		15,205,502 27
Fire Mains (344)			0 28
Services (345)			1,614,014 29
Meters (346)	9,825		1,601,911 30
Hydrants (348)	1,501		1,302,451 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>22,525</b>	<b>0</b>	<b>22,462,208</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			19,717 33
Structures and Improvements (390)	292,117		2,287,041 34
Office Furniture and Equipment (391)	40,739		130,703 35
Computer Equipment (391.1)	20,500		217,950 36
Transportation Equipment (392)	21,491		419,052 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			84,917 39
Laboratory Equipment (395)			7,189 40
Power Operated Equipment (396)			154,649 41
Communication Equipment (397)			216,415 42
SCADA Equipment (397.1)			1,300,217 43
Miscellaneous Equipment (398)			96,303 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>374,847</b>	<b>0</b>	<b>4,934,153</b>
<b>Total utility plant in service directly assignable</b>	<b>398,484</b>	<b>0</b>	<b>50,516,367</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>398,484</b>	<b>0</b>	<b>50,516,367</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	24,224,021	817,828	27
Fire Mains (344)	0		28
Services (345)	3,766,311	185,623	29
Meters (346)	0		30
Hydrants (348)	2,574,600	159,068	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>30,564,932</b>	<b>1,162,519</b>	
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>30,564,932</b>	<b>1,162,519</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>30,564,932</b>	<b>1,162,519</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	20,642		25,021,207 27
Fire Mains (344)			0 28
Services (345)			3,951,934 29
Meters (346)			0 30
Hydrants (348)	2,542		2,731,126 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>23,184</b>	<b>0</b>	<b>31,704,267</b>
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>23,184</b>	<b>0</b>	<b>31,704,267</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>23,184</b>	<b>0</b>	<b>31,704,267</b>

## 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	1,054,808	1.67%	94,730	3
Wells and Springs (314)	102,758	2.94%	20,559	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	84,357	1.77%	6,767	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>1,241,923</b>		<b>122,056</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	492,740	2.43%	35,914	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	109,260	4.42%	7,315	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	1,488,568	4.42%	126,296	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	44,613	4.29%	0	15
<b>Total Pumping Plant</b>	<b>2,135,181</b>		<b>169,525</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	1,124,052	2.50%	117,204	16
Water Treatment Equipment (332)	3,119,301	4.00%	282,374	17
<b>Total Water Treatment Plant</b>	<b>4,243,353</b>		<b>399,578</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	640,652	1.86%	50,212	19
Transmission and Distribution Mains (343)	1,806,762	1.10%	165,925	20
Fire Mains (344)	0			21
Services (345)	575,675	2.50%	40,303	22
Meters (346)	761,167	6.25%	98,788	23
Hydrants (348)	313,191	1.85%	24,011	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					1,149,538	3
314					123,317	4
315					0	5
316					91,124	6
317					0	7
	0	0	0	0	1,363,979	
321	1,112				527,542	8
322					0	9
323					116,575	10
324					0	11
325					1,614,864	12
326					0	13
327					0	14
328					44,613	15
	1,112	0	0	0	2,303,594	
331					1,241,256	16
332					3,401,675	17
	0	0	0	0	4,642,931	
341					0	18
342					690,864	19
343	11,199				1,961,488	20
344					0	21
345					615,978	22
346	9,825				850,130	23
348	1,501	330			335,371	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>4,097,447</b>		<b>379,239</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	225,477	2.27%	32,627	26
Office Furniture and Equipment (391)	43,319	6.70%	7,254	27
Computer Equipment (391.1)	199,386	25.00%	19,061	28
Transportation Equipment (392)	261,659	10.56%	40,950	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	62,278	6.70%	5,540	31
Laboratory Equipment (395)	2,169	6.70%	482	32
Power Operated Equipment (396)	57,877	6.07%	5,817	33
Communication Equipment (397)	128,185	10.00%	4,444	34
SCADA Equipment (397.1)	957,576	10.00%	134,957	35
Miscellaneous Equipment (398)	23,487	6.70%	6,452	36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>1,961,413</b>		<b>257,584</b>	
<b>Total accum. prov. directly assignable</b>	<b>13,679,317</b>		<b>1,327,982</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>13,679,317</b>		<b>1,327,982</b>	

**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					0 25
	<u>22,525</u>	330	0	0	<u>4,453,831</u>
390	292,117			176,699	142,686 26
391	40,739				9,834 27
391.1	20,500				197,947 28
392	21,491				281,118 29
393					0 30
394					67,818 31
395					2,651 32
396					63,694 33
397					132,629 34
397.1					1,092,533 35
398					29,939 36
399					0 37
	<u>374,847</u>	0	0	176,699	<u>2,020,849</u>
	<u>398,484</u>	330	0	176,699	<u>14,785,184</u>
					0 38
	<u>398,484</u>	330	0	176,699	<u>14,785,184</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)	
<b>SOURCE OF SUPPLY PLANT</b>				
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
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
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
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	3,313,640	1.10%	270,849	20
Fire Mains (344)	0			21
Services (345)	1,098,188	2.50%	96,478	22
Meters (346)	0			23
Hydrants (348)	549,520	1.85%	49,078	24

**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	20,642				3,563,847 20
344					0 21
345					1,194,666 22
346					0 23
348	2,542				596,056 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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>4,961,348</b>		<b>416,405</b>
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>4,961,348</b>		<b>416,405</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>4,961,348</b>		<b>416,405</b>

**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
	23,184	0	0	0	5,354,569
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
	23,184	0	0	0	5,354,569
					0 38
	23,184	0	0	0	5,354,569

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January		209,910		<b>209,910</b>	1
February		191,180		<b>191,180</b>	2
March		205,970		<b>205,970</b>	3
April		214,280		<b>214,280</b>	4
May		249,850		<b>249,850</b>	5
June		296,690		<b>296,690</b>	6
July		325,460		<b>325,460</b>	7
August		247,930		<b>247,930</b>	8
September		245,340		<b>245,340</b>	9
October		224,030		<b>224,030</b>	10
November		215,205		<b>215,205</b>	11
December		214,749		<b>214,749</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>2,840,594</b>	<b>0</b>	<b>2,840,594</b>	
Less: Water sold				2,753,197	13
Volume pumped but not sold				<b>87,397</b>	14
Volume sold as a percent of volume pumped				<b>97%</b>	15
Volume used for water production, water quality and system maintenance				9,743	16
Volume related to equipment/system malfunction				3,216	17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				<b>12,959</b>	19
Volume pumped but unaccounted for				<b>74,438</b>	20
Percent of water lost				<b>3%</b>	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.)				13,760	24
Date of maximum: 7/7/2007					25
Cause of maximum:					26
Dry, hot weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,127	27
Date of minimum: 4/10/2007					28
Total KWH used for pumping for the year				5,360,295	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
WELL #3	16-2	1,800	19	1,800,000	No	<b>1</b>
WELL #4	30-1	1,846	15	1,800,000	No	<b>2</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	#1	3,000	18	30	1
LAKE MICHIGAN	#2	7,500	34	60	2

### 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	#1 AUSTIN ST. GRD STGE	#1 BCKWSH-CLEARWELL	#1 CLEARWELL	1
Location	8520 S AUSTIN STREET	9325 S 5TH AVE	9325 S 5TH AVE	2
Purpose	S	P	B	3
Destination	D	T	D	4
Pump Manufacturer	AURORA	LANE BOWLER	LANE BOWLER	5
Year Installed	1955	2004	2000	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	426	7,040	4,053	8
Pump Motor or Standby Engine Mfr	BALDOR	U S MOTORS	U S MOTORS	9 10
Year Installed	2006	2004	2000	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	200	250	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#1 RAWSON AVE. BS	#1 SHOREWELL	#1 STAND-BY CLEARWELL	14
Location	1409 W JANAT DRIVE	9170 S 5TH AVE	9325 S 5TH AVE	15
Purpose	B	P	S	16
Destination	D	T	D	17
Pump Manufacturer	AURORA	LANE BOWLER	LANE BOWLER	18
Year Installed	1981	1999	2000	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	535	4,104	4,053	21
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	WAUKESHA	22 23
Year Installed	1981	1974	1974	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	50	200	0	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	#1 STAND-BY SHOREWELL	#2 AUSTIN ST-GRD STGE	#2 CLEARWELL	1
Location	9170 S 5TH AVE	8520 S AUSTIN STREET	9325 S 5TH AVE	2
Purpose	S	B	B	3
Destination	T	D	D	4
Pump Manufacturer	LANE BOWLER	AURORA	LANE BOWLER	5
Year Installed	1999	1955	1974	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	4,104	600	1,833	8
Pump Motor or Standby Engine Mfr	WAUKESHA	LOUIS ALLIS	U S MOTORS	9 10
Year Installed	1974	1955	1974	11
Type	NATURAL GAS	ELECTRIC	ELECTRIC	12
Horsepower	0	30	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2 RAWSON AVE. BS	#2 SHOREWELL	#3 AUSTIN ST GRD STGE	14
Location	1409 W JANAT DR	9170 S 5TH AVE	8520 S AUSTIN STREET	15
Purpose	B	P	B	16
Destination	D	T	D	17
Pump Manufacturer	AURORA	LANE BOWLER	AURORA	18
Year Installed	1981	1996	1955	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	755	4,243	600	21
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	LOUIS ALLIS	22 23
Year Installed	1981	1996	1955	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	200	30	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	#3 CLEARWELL	#3 RAWSON AVE. BS	#3 SHOREWELL	1
Location	9325 S 5TH AVE	1409 W JANAT DRIVE	9170 S 5TH AVE	2
Purpose	B	B	P	3
Destination	D	D	T	4
Pump Manufacturer	LANE BOWLER	AURORA	LANE BOWLER	5
Year Installed	1974	1981	1974	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	783	1,958	1,049	8
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	U S MOTORS	9 10
Year Installed	1974	1981	1974	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	100	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 AUSTIN ST. GRD STGE	#4 CLEARWELL	#4 RAWSON AVE BS	14
Location	8520 S AUSTIN STREET	9325 S 5TH AVE	1409 W JANAT DRIVE	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	GOULDS	AURORA	18
Year Installed	1955	2005	1981	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	800	6,200	2,030	21
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	U S MOTORS	U S MOTORS	22 23
Year Installed	1955	2005	1981	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	350	100	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	#4 SHOREWELL	#5 RYAN RD BS	#5 STAND-BY RYAN RD	1
Location	9170 S 5TH AVE	9401 S 22ND STREET	9401 S 22ND STREET	2
Purpose	P	B	S	3
Destination	T	D	D	4
Pump Manufacturer	GOULDS	AURORA	AURORA	5
Year Installed	2005	1996	1996	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	6,200	1,512	1,512	8
Pump Motor or Standby Engine Mfr	U S MOTORS	MARATHON	CUMMINS DIESEL	9 10
Year Installed	2005	1996	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	60	250	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#6 RYAN RD BS	#7 CLEARWELL	#7 RYAN RD BS	14
Location	9401 S 22ND STREET	9325 S 5TH AVE	9401 S 22ND STREET	15
Purpose	B	P	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	LANE BOWLER	AURORA	18
Year Installed	1996	1997	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,625	3,976	1,504	21
Pump Motor or Standby Engine Mfr	MARATHON	U S MOTORS	MARATHON	22 23
Year Installed	1996	1997	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	250	60	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	#7 SHOREWELL	#8 CLEARWELL	#8 RYAN RD BS	1
Location	9170 S 5TH AVE	9325 S 5TH AVE	9401 S 22ND STREET	2
Purpose	P	B	B	3
Destination	T	D	D	4
Pump Manufacturer	LAYNE BOWLER	LANE BOWLER	AURORA	5
Year Installed	1999	1985	1996	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	4,417	3,841	1,581	8
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	MARATHON	9 10
Year Installed	1999	1985	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	250	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#8 SHOREWELL			14
Location	9170 S 5TH AVE			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	LANE BOWLER			18
Year Installed	1985			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	4,236			21
Pump Motor or Standby Engine Mfr	U S MOTORS			22 23
Year Installed	1985			24
Type	ELECTRIC			25
Horsepower	200			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	AUSTIN ST RESERVOIR	CEDAR HILLS	HOWELL AVE.	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	<b>3</b>
Year constructed	1955	1964	1962	<b>4</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	<b>5</b>
Elevation difference in feet (See Headnote 3.)	0	168	168	<b>6</b>
Total capacity in gallons (actual)	388,000	200,000	500,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	<b>10</b>
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	20.0000	20.0000	20.0000	<b>12</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>13</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>14</b>

## 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	PUETZ RD	TRTMNT PLT CLEARWELL	TRTMNT PLT UNDGRD	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1996	1974	1974	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	188	0	0	6
Total capacity in gallons (actual)	6,000,000	256,000	1,363,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	20.0000	20.0000	20.0000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

### WATER MAINS

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

								Number of Feet	
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)		
M	D	4.000	853	0	0	0	853	1	
P	D	4.000	412	0	0	0	412	2	
A	D	6.000	1,593	0	0	0	1,593	3	
M	D	6.000	69,388	0	0	0	69,388	4	
P	D	6.000	10,792	858	0	0	11,650	5	
A	D	8.000	1,369	0	0	0	1,369	6	
M	D	8.000	84,655	0	0	0	84,655	7	
P	D	8.000	321,834	9,033	175	0	330,692	8	
M	D	10.000	1,126	0	0	0	1,126	9	
P	D	10.000	3,808	0	0	0	3,808	10	
A	D	12.000	3,035	0	0	0	3,035	11	
M	D	12.000	138,484	0	12	0	138,472	12	
P	D	12.000	76,480	5,651	201	0	81,930	13	
M	D	16.000	96,785	20	78	(200)	96,527	14	
M	D	18.000	208	0	0	0	208	15	
M	D	20.000	75,791	0	0	0	75,791	16	
P	D	20.000	3,426	0	0	0	3,426	17	
M	D	24.000	28,315	0	697	2,395	30,013	18	
P	D	24.000	2,395	0	0	(2,395)	0	19	
A	D	30.000	4,013	0	0	0	4,013	20	
A	T	30.000	10,461	598	0	0	11,059	21	
M	T	30.000	0	0	0	0	0	22	
A	T	36.000	9,069	0	0	0	9,069	23	
<b>Total Within Municipality</b>			<b>944,292</b>	<b>16,160</b>	<b>1,163</b>	<b>(200)</b>	<b>959,089</b>		
M	D	4.000	0	0	0	0	0	24	
P	D	4.000	0	0	0	0	0	25	
P	D	6.000	0	0	0	0	0	26	
M	D	8.000	0	0	0	0	0	27	
P	D	8.000	0	0	0	0	0	28	
P	D	10.000	0	0	0	0	0	29	
M	D	12.000	0	0	0	0	0	30	
P	D	12.000	0	0	0	0	0	31	

### 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	16.000	0	0	0	0	<b>0</b>
P	D	16.000	0	0	0	0	<b>0</b>
M	D	20.000	0	0	0	0	<b>0</b>
M	D	24.000	0	0	0	0	<b>0</b>
<b>Total Outside of Municipality</b>			<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total Utility</b>			<b>944,292</b>	<b>16,160</b>	<b>1,163</b>	<b>(200)</b>	<b>959,089</b>

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,537	0	0	0	1,537		1
M	1.000	2,903	0	0	0	2,903		2
P	1.000	2,599	4	0	0	2,603		3
P	1.250	727	101	0	0	828		4
M	1.250	187	0	0	0	187		5
M	1.500	51	0	0	0	51		6
P	1.500	52	0	0	0	52		7
P	2.000	146	5	0	0	151		8
M	2.000	152	0	0	0	152		9
M	3.000	7	0	0	0	7		10
M	4.000	86	0	0	0	86		11
M	6.000	26	0	0	0	26		12
P	6.000	77	6	0	0	83		13
M	8.000	18	0	0	0	18		14
P	8.000	35	6	0	0	41		15
M	10.000	2	0	0	0	2		16
P	10.000		1			1		17
M	12.000	5	0	0	0	5		18
P	12.000		2			2		19
<b>Total Utility</b>		<b>8,610</b>	<b>125</b>	<b>0</b>	<b>0</b>	<b>8,735</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	7,837	236	180	0	7,893	123	1
0.750	71	0	2	(2)	67	6	2
1.000	345	30	28	0	347	46	3
1.250	0	0	0	0	0	0	4
1.500	188	12	2	0	198	87	5
2.000	233	13	1	(1)	244	103	6
3.000	32	1	0	0	33	11	7
4.000	10	0	0	0	10	5	8
6.000	5	0	0	0	5	5	9
8.000	4	0	0	0	4	4	10
10.000	6	0	0	0	6	6	11
<b>Total:</b>	<b>8,731</b>	<b>292</b>	<b>213</b>	<b>(3)</b>	<b>8,807</b>	<b>396</b>	

#### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	7,550	220	2	9	0	112	7,893	1
0.750	14	37	0	3	2	11	67	2
1.000	7	295	4	10	1	30	347	3
1.250	0	0	0	0	0	0	0	4
1.500	1	154	3	12	0	28	198	5
2.000	1	201	8	14	1	19	244	6
3.000	0	13	5	5	1	9	33	7
4.000	0	6	2	2	0	0	10	8
6.000	0	1	1	2	1	0	5	9
8.000	0	0	2	0	2	0	4	10
10.000	0	0	1	0	5	0	6	11
<b>Total:</b>	<b>7,573</b>	<b>927</b>	<b>28</b>	<b>57</b>	<b>13</b>	<b>209</b>	<b>8,807</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	2,000	46	2	36	2,080	2
<b>Total Fire Hydrants</b>	<b>2,000</b>	<b>46</b>	<b>2</b>	<b>36</b>	<b>2,080</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.**

Number of hydrants operated during year:	1,950
Number of distribution system valves end of year:	2,575
Number of distribution valves operated during year:	288

### WATER OPERATING SECTION FOOTNOTES

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**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.

Done

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**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.

Account 616 - Repairs were needed in 2006 to the supply main that was damaged during construction at the lowlift.

Account 632 - Additional costs were incurred in 2006 for repairs on the standby generator of \$14,800 and annual service on the high and low lifts of \$9,700.

Account 633 - More repair work was done in 2006 in relation to the lowlift electrical upgrade project amounting to \$25,000. Also, the highlift pump #8 was rebuilt in 2006 for approximately \$25,000.

Account 641 - Chemical costs for greater in 2007 than the prior year. In addition, the plant used approximately 65,000 more pounds of coagulant in 2007.

Account 675 - More wages were allocated to this account in 2006.

Account 676 - Several meter batteries were purchased and changed out in 2006.

Account 677 - More wages were allocated to this account in 2007.

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**Property Tax Equivalent (Water) (Page W-07)**

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

Other Tax Rate - Non-Local is the Milwaukee Metropolitan Sewerage District rate.

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$100,000, please explain. If applicable, provide construction authorization.

Account 390 - The Utility's Headquarters Office Building was expanded. This project was closed out in 2007, creating this large addition to Structures and Improvements - General Plant.

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$100,000, please explain.

Account 390 - Several items were retired due to the Utility's Headquarters Office Building expansion project.

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

If Adjustments for any account are nonzero, please explain.

Account 390 - This adjustment is for a recorded Loss on Retirements related to the Utility's Headquarters Office Building Expansion project that was closed out in 2007.

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## WATER OPERATING SECTION FOOTNOTES

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### 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.**

Water mains are financed through developer contributions, special assessments (front door methodology) and Utility funds. Currently, the interest rate for deferred assessments is 7%.

**Explain all reported Adjustments.**

16" Main (M) - This adjustment is to correct an error made in the reporting of 2006 additions to main.

24" Main (M & P) - These adjustments are to reclassify the main from the P to the M category.

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### Water Services (Page W-22)

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

Services are financed through developer contributions and special assessments.

**If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.**

All services are in use at the end of the year.

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### Meters (Page W-23)

**Explain all reported adjustments.**

The meters adjustment amount is reported to make the number of meters at year-end more accurately reflect the actual number of meters owned by the Utility.

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

In 1994, 1995 and 1996 the Utility installed AMR devices. Most of the meters were changed out at this same time. In 2004, 2005, and 2006 several batteries were changed out since they need to be changed every 10 years. The Utility's meter program requires a meter changeout every 20 years, which will occur beginning with the year 2014.

**If 2-inch or greater meters are reported as residential, please explain.**

This 2" meter is in a barn at a residential horse farm.

**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

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### Hydrants and Distribution System Valves (Page W-24)

**Explain all reported Adjustments.**

This adjustment is for the addition of 36 hydrants that should have been added in the year 2004.

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