



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: CITY OF PEWAUKEE WATER UTILITY

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Principal Office: W240N3065 PEWAUKEE ROAD  
PEWAUKEE, WI 53072-4044

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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.*



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CITY OF PEWAUKEE WATER UTILITY

**Utility Address:** W240N3065 PEWAUKEE ROAD  
PEWAUKEE, WI 53072-4044

**When was utility organized?** 4/14/1977

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.cityofpewaukee.us

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

**Name:** JEFF WEIGEL

**Title:** PUBLIC WORKS DIRECTOR

**Office Address:**

W240N3065 PEWAUKEE ROAD  
PEWAUKEE, WI 53072-4044

**Telephone:** (262) 691 - 0804

**Fax Number:** (262) 691 - 5720

**E-mail Address:** weigel@pewaukee.wi.us

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

**Name:** HOWARD JEANSON

**Title:** CPA

**Office Address:** ROTROFF JEANSON & COMPANY SC

385 WILLIAMSTOWNE SUITE 204  
DELAFIELD, WI 53018

**Telephone:** (262) 303 - 4701

**Fax Number:** (262) 303 - 4704

**E-mail Address:** howard@rotroffjeanson.com

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

**Name:** SCOTT KLEIN

**Title:** MAYOR

**Office Address:**

N29W26658 PETERSON DRIVE  
PEWAUKEE, WI 53072-4044

**Telephone:** (262) 691 - 0770

**Fax Number:** (262) 691 - 1798

**E-mail Address:** sklein@pewaukee.wi.us

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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:** HOWARD JEANSON

**Title:** CPA

**Office Address:** ROTROFFJEANSON & COMPANY SC  
385 WILLIAMSTOWNE SUITE 204  
DELAFIELD, WI 53018

**Telephone:** (262) 303 - 4701

**Fax Number:** (262) 303 - 4704

**E-mail Address:** howard@rotroffjeanson.com

**Date of most recent audit report:**

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

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

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**Name:** JANE MUELLER

**Title:** SUPERINTENDENT

**Office Address:**  
W240N3065 PEWAUKEE ROAD  
PEWAUKEE, WI 53072-4044

**Telephone:** (262) 691 - 0804

**Fax Number:** (262) 691 - 5720

**E-mail Address:** jem@pewaukee.wi.us

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**Name of utility commission/committee:** DEPARTMENT OF PUBLIC WORKS COMMISSION

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

- MARILYN BRIEST, COMMISSIONER
  - ROGER HATHAWAY, ALDERMAN
  - MICHAEL HUMPKE, COMMISSIONER
  - SCOTT KLEIN, MAYOR
  - DONALD OTT, COMMISSIONER
- 

**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)	1,742,793	1,572,310	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	828,464	811,199	2
Depreciation Expense (403)	254,215	230,059	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	370,963	345,622	5
<b>Total Operating Expenses</b>	<b>1,453,642</b>	<b>1,386,880</b>	
<b>Net Operating Income</b>	<b>289,151</b>	<b>185,430</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>289,151</b>	<b>185,430</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	454,539	400,263	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	510,014	456,023	10
Miscellaneous Nonoperating Income (421)	8,332,619	7,089,238	11
<b>Total Other Income</b>	<b>9,297,172</b>	<b>7,945,524</b>	
<b>Total Income</b>	<b>9,586,323</b>	<b>8,130,954</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(79,497)	(79,497)	12
Other Income Deductions (426)	452,141	416,591	13
<b>Total Miscellaneous Income Deductions</b>	<b>372,644</b>	<b>337,094</b>	
<b>Income Before Interest Charges</b>	<b>9,213,679</b>	<b>7,793,860</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	308,631	335,384	14
Amortization of Debt Discount and Expense (428)	35,665	47,030	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>344,296</b>	<b>382,414</b>	
<b>Net Income</b>	<b>8,869,383</b>	<b>7,411,446</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	59,499,587	52,088,141	20
Balance Transferred from Income (433)	8,869,383	7,411,446	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>68,368,970</b>	<b>59,499,587</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	1,742,793		1,742,793	1
<b>Total (Acct. 400):</b>	<b>1,742,793</b>	<b>0</b>	<b>1,742,793</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	828,464		828,464	2
<b>Total (Acct. 401-402):</b>	<b>828,464</b>	<b>0</b>	<b>828,464</b>	
<b>Depreciation Expense (403):</b>				
Derived	254,215		254,215	3
<b>Total (Acct. 403):</b>	<b>254,215</b>	<b>0</b>	<b>254,215</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	370,963		370,963	5
<b>Total (Acct. 408):</b>	<b>370,963</b>	<b>0</b>	<b>370,963</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>289,151</b>	<b>0</b>	<b>289,151</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NON-REGULATED SEWER UTILITY NET INCOME	454,539		454,539	9
<b>Total (Acct. 417):</b>	<b>454,539</b>	<b>0</b>	<b>454,539</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>				
WISCONSIN INVESTMENT POOL AND BANK ACCOUNTS	443,582	0	443,582	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>			
SPECIAL ASSESSMENTS PAID IN INSTALLMENTS	65,564	0	65,564 12
DELINQUENT ACCOUNTS	868	0	868 13
<b>Total (Acct. 419):</b>	<b>510,014</b>	<b>0</b>	<b>510,014</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	2,356,030	2,356,030 14
CONTR PLANT - NON REGULATED SEWER UTILITY	0	5,976,589	5,976,589 15
<b>Total (Acct. 421):</b>	<b>0</b>	<b>8,332,619</b>	<b>8,332,619</b>
<b>TOTAL OTHER INCOME:</b>	<b>964,553</b>	<b>8,332,619</b>	<b>9,297,172</b>

**MISCELLANEOUS INCOME DEDUCTIONS**

<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(79,497)	[REDACTED]	(79,497) 16
NONE	0	0	0 17
<b>Total (Acct. 425):</b>	<b>(79,497)</b>	<b>0</b>	<b>(79,497)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	452,139	452,139 18
ROUNDING	2	0	2 19
<b>Total (Acct. 426):</b>	<b>2</b>	<b>452,139</b>	<b>452,141</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(79,495)</b>	<b>452,139</b>	<b>372,644</b>

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

Derived	308,631	[REDACTED]	308,631 20
<b>Total (Acct. 427):</b>	<b>308,631</b>	<b>0</b>	<b>308,631</b>

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

VARIOUS - SEE F-13	35,665	[REDACTED]	35,665 21
<b>Total (Acct. 428):</b>	<b>35,665</b>	<b>0</b>	<b>35,665</b>

**Amortization of Premium on Debt--Cr. (429):**

NONE	0	[REDACTED]	0 22
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>

**Interest on Debt to Municipality (430):**

Derived	0	[REDACTED]	0 23
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</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>Other Interest Expense (431):</b>			
Derived	0		0 24
<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 25
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>344,296</b>	<b>0</b>	<b>344,296</b>
<b>NET INCOME:</b>	<b>988,903</b>	<b>7,880,480</b>	<b>8,869,383</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	5,963,399	53,536,188	59,499,587 26
<b>Total (Acct. 216):</b>	<b>5,963,399</b>	<b>53,536,188</b>	<b>59,499,587</b>
<b>Balance Transferred from Income (433):</b>			
Derived	988,903	7,880,480	8,869,383 27
<b>Total (Acct. 433):</b>	<b>988,903</b>	<b>7,880,480</b>	<b>8,869,383</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 28
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 29
<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 30
<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 31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>6,952,302</b>	<b>61,416,668</b>	<b>68,368,970</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)	0				0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0				0	2
Payroll	0				0	3
Materials	0				0	4
Taxes	0				0	5
<b>Other (list by major classes):</b>						
NONE	0				0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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	1,742,793	0	0	0	1,742,793	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,742,793</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,742,793</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	100,795	130,278	231,073	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	33,097	86,868	119,965	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	2,151		2,151	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	217,146	(217,146)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>353,189</b>	<b>0</b>	<b>353,189</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	4.6	1
Electric		2
Gas		3
Sewer	2.4	4

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	35,000,164	31,514,995	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	6,102,824	5,375,181	2
<b>Net Utility Plant</b>	<b>28,897,340</b>	<b>26,139,814</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	49,702,393	41,956,802	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	10,559,677	9,503,652	4
<b>Net Nonutility Property</b>	<b>39,142,716</b>	<b>32,453,150</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	2,820,870	3,074,268	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>41,963,586</b>	<b>35,527,418</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	7,484,424	9,833,169	8
Temporary Cash Investments (132)	1,012,701	1,070,796	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	400,420	336,309	11
Other Accounts Receivable (143)	2,073,735	667,349	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	185,514	264,825	14
Materials and Supplies (150)	4,381	3,660	15
Prepayments (165)	1,180	3,302	16
Other Current and Accrued Assets (170)	3,615	2,930	17
<b>Total Current and Accrued Assets</b>	<b>11,165,970</b>	<b>12,182,340</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	46,307	81,972	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	93,666	81,938	20
<b>Total Deferred Debits</b>	<b>139,973</b>	<b>163,910</b>	
<b>Total Assets and Other Debits</b>	<b>82,166,869</b>	<b>74,013,482</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)	23,316	23,316	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	68,368,970	59,499,587	23
<b>Total Proprietary Capital</b>	<b>68,392,286</b>	<b>59,522,903</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	7,968,900	8,936,250	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	412,817	451,963	26
<b>Total Long-Term Debt</b>	<b>8,381,717</b>	<b>9,388,213</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	27
Accounts Payable (232)	1,120,583	1,004,793	28
Payables to Municipality (233)	551,964	400,352	29
Customer Deposits (235)	708	591	30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	46,182	51,293	32
Other Current and Accrued Liabilities (238)			33
<b>Total Current and Accrued Liabilities</b>	<b>1,719,437</b>	<b>1,457,029</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)	1,306,523	1,198,934	35
Other Deferred Credits (253)	2,366,906	2,446,403	36
<b>Total Deferred Credits</b>	<b>3,673,429</b>	<b>3,645,337</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>82,166,869</b>	<b>74,013,482</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	31,514,995	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)	7,940,753	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	26,803,621	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	255,790				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>35,000,164</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 (110.1)	1,413,334	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	4,689,490	0	0	0	13
<b>Total Accumulated Provision</b>	<b>6,102,824</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>28,897,340</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. 110.1)**

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	1,137,830				<b>1,137,830</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	254,215				<b>254,215</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>
TRANSPORTATION EXPENSE	22,048				<b>22,048</b>	<b>9</b>
Salvage					<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>276,263</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>276,263</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	759				<b>759</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>759</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>759</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>1,413,334</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,413,334</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	4,237,351				<b>4,237,351</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	452,139				<b>452,139</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					<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>452,139</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>452,139</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>4,689,490</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,689,490</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</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	41,956,802	7,745,591		49,702,393	1
<b>Other (specify):</b>					
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>41,956,802</b>	<b>7,745,591</b>	<b>0</b>	<b>49,702,393</b>	
Less accum. prov. depr. & amort. (122)	9,503,652	1,056,025		10,559,677	3
<b>Net Nonutility Property</b>	<b>32,453,150</b>	<b>6,689,566</b>	<b>0</b>	<b>39,142,716</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		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	4,381	3,660
Sewer utility	0	0
Gas utility	0	0
Merchandise	0	0
Other materials & supplies	0	0
<b>Total Materials and Supplies</b>	<b>4,381</b>	<b>3,660</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>				
VARIOUS	32,665	428	46,307	1
<b>Total</b>			<b>46,307</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</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	23,316	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>23,316</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SEWER SYSTEM REVENUE BONDS	10/09/1996	05/01/2016	3.21%	4,672,281	<b>1</b>
CORPORATE REFUNDING BONDS 2001	03/15/2001	12/01/2010	4.18%	765,000	<b>2</b>
CORPORATE PURPOSE BONDS 2003	08/01/2003	09/01/2013	2.95%	1,096,884	<b>3</b>
CORPORATE PURPOSE BONDS 2004	12/01/2004	12/01/2024	3.89%	1,434,735	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>7,968,900</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
G.O. PROMISSORY NOTES 1998	04/09/1998	05/01/2016	3.16%	412,817	1
<b>Total for Account 224</b>				<b>412,817</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	18,752	2
Charged electric department expense		3
Charged sewer department expense	8,732	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>27,484</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	25,857	7
PSC Remainder Assessment	1,627	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>27,484</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### 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
SEWER SYSTEM REVENUE BONDS	27,327	154,516	156,877	24,966	2
CORPORATE PURPOSE SEWER BONDS 2003	13,278	36,247	37,682	11,843	3
CORPORATE PURPOSE REFUNDING BONDS 2001	3,581	42,081	42,975	2,687	4
CORPORATE PURPOSE BONDS 2004	4,730	56,538	56,754	4,514	5
<b>Subtotal</b>	<b>48,916</b>	<b>289,382</b>	<b>294,288</b>	<b>44,010</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
INTEREST PAID TO DEVELOPER	0	5,807	5,807	0	7
INTERMUNICIPAL AGREEMENT W/ VILLAGE OF PEWAUKEE	2,377	13,442	13,647	2,172	8
<b>Subtotal</b>	<b>2,377</b>	<b>19,249</b>	<b>19,454</b>	<b>2,172</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>51,293</b>	<b>308,631</b>	<b>313,742</b>	<b>46,182</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 ASSESSMENTS RECEIVABLE	2,820,870	2
<b>Total (Acct. 124):</b>	<b>2,820,870</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	400,420	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>400,420</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	626,034	9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
DUE FROM DEVELOPERS AND CONTRACTORS	1,447,701	11
<b>Total (Acct. 143):</b>	<b>2,073,735</b>	
<b>Receivables from Municipality (145):</b>		
SPECIAL ASSESSMENTS, DELINQUENT USER CHARGES AND		12
DELINQUENT INVOICES PLACED ON 2007 TAX ROLL	165,279	13
CITY OPERATING EXPENSES PAID BY UTILITY	20,235	14
<b>Total (Acct. 145):</b>	<b>185,514</b>	
<b>Prepayments (165):</b>		
2008 COMPUTER SUPPORT FEES PAID IN 2007	1,180	15
<b>Total (Acct. 165):</b>	<b>1,180</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		16
<b>Total (Acct. 182):</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 Debits (183):</b>		
REVIEW AND PRELIMINARY DESIGN FEES FOR POTENTIAL		17
FUTURE SYSTEM EXPANSION	93,666	18
<b>Total (Acct. 183):</b>	<b>93,666</b>	
<b>Payables to Municipality (233):</b>		
2007 PROPERTY TAX EQUIVALENT	352,211	19
EXPENSES PAID BY CITY ON UTILITY'S BEHALF:		20
EMPLOYEE WAGES AND BENEFITS	66,338	21
OPERATING EXPENSES	19,018	22
JOINT G.O. DEBT PAYMENTS PAID BY CITY	114,397	23
<b>Total (Acct. 233):</b>	<b>551,964</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	2,366,906	24
NONE		25
<b>Total (Acct. 253):</b>	<b>2,366,906</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)	7,263,364	0	0	0	7,263,364	1
Materials and Supplies	4,020	0	0	0	4,020	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	1,275,582	0	0	0	1,275,582	4
Customer Advances for Construction	706,871				706,871	5
Regulatory Liability	2,406,654	0	0	0	2,406,654	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>2,878,277</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,878,277</b>	
Net Operating Income	289,151	0	0	0	289,151	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>10.05%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>10.05%</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	2,446,403	0	0	0	2,446,403	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	79,497	0	0	0	79,497	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>2,366,906</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,366,906</b>	

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## FINANCIAL SECTION FOOTNOTES

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

**Other Deferred Debits (Acct 183):** amortization requires PSC authorization. Provide date of authorization.

N/A

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

Done

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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)	1,734,473	1,564,272	1
<b>Total Sales of Water</b>	<b>1,734,473</b>	<b>1,564,272</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	4,197	2,615	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	4,123	5,423	6
<b>Total Other Operating Revenues</b>	<b>8,320</b>	<b>8,038</b>	
<b>Total Operating Revenues</b>	<b>1,742,793</b>	<b>1,572,310</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	6,091	4,096	7
Pumping Expenses (620-625)	264,766	232,937	8
Water Treatment Expenses (630-635)	103,579	87,350	9
Transmission and Distribution Expenses (640-655)	135,203	148,863	10
Customer Accounts Expenses (901-904)	26,350	19,866	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	292,475	318,087	13
<b>Total Operation and Maintenance Expenses</b>	<b>828,464</b>	<b>811,199</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	254,215	230,059	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	370,963	345,622	16
<b>Total Other Operating Expenses</b>	<b>625,178</b>	<b>575,681</b>	
<b>Total Operating Expenses</b>	<b>1,453,642</b>	<b>1,386,880</b>	
<b>NET OPERATING INCOME</b>	<b>289,151</b>	<b>185,430</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	15	1,222	2,684	1
Commercial	6	481	3,944	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>21</b>	<b>1,703</b>	<b>6,628</b>	
Metered Sales to General Customers (461)				
Residential	2,611	181,278	648,209	4
Commercial	409	169,939	412,058	5
Industrial	79	34,152	84,816	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,099</b>	<b>385,369</b>	<b>1,145,083</b>	
Private Fire Protection Service (462)	192		60,847	7
Public Fire Protection Service (463)	3,621		518,508	8
Other Sales to Public Authorities (464)	5	12,413	3,407	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>6,938</b>	<b>399,485</b>	<b>1,734,473</b>	

**SALES FOR RESALE (ACCT. 466)**

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	518,508	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>518,508</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	4,197	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>4,197</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>		
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</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		10
<b>Other (specify):</b> CHARGES FOR SPECIAL ASSESSMENT LETTERS	4,123	11
<b>Total Other Water Revenues (474)</b>	<b>4,123</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	5,424	3,486	3
Maintenance of Water Source Plant (605)	667	610	4
<b>Total Source of Supply Expenses</b>	<b>6,091</b>	<b>4,096</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	20,459	25,838	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	196,479	166,102	7
Operation Supplies and Expenses (623)	16,589	19,622	8
Maintenance of Pumping Plant (625)	31,239	21,375	9
<b>Total Pumping Expenses</b>	<b>264,766</b>	<b>232,937</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	10,120	13,277	10
Chemicals (631)	76,363	51,916	11
Operation Supplies and Expenses (632)	9,166	9,071	12
Maintenance of Water Treatment Plant (635)	7,930	13,086	13
<b>Total Water Treatment Expenses</b>	<b>103,579</b>	<b>87,350</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	52,864	54,926	14
Operation Supplies and Expenses (641)	34,017	32,189	15
Maintenance of Distribution Reservoirs and Standpipes (650)	3,893	8,223	16
Maintenance of Mains (651)	26,607	31,063	17
Maintenance of Services (652)	0	0	18
Maintenance of Meters (653)	9,168	13,640	19
Maintenance of Hydrants (654)	8,654	2,765	20
Maintenance of Other Plant (655)	0	6,057	21
<b>Total Transmission and Distribution Expenses</b>	<b>135,203</b>	<b>148,863</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	17,352	11,650	<b>22</b>
Accounting and Collecting Labor (902)	0	0	<b>23</b>
Supplies and Expenses (903)	8,998	8,216	<b>24</b>
Uncollectible Accounts (904)	0	0	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>26,350</b>	<b>19,866</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	130,278	127,656	<b>27</b>
Office Supplies and Expenses (921)	3,443	6,037	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>29</b>
Outside Services Employed (923)	33,712	36,361	<b>30</b>
Property Insurance (924)	10,008	11,547	<b>31</b>
Injuries and Damages (925)	4,943	6,980	<b>32</b>
Employee Pensions and Benefits (926)	49,421	67,974	<b>33</b>
Regulatory Commission Expenses (928)	0	0	<b>34</b>
Miscellaneous General Expenses (930)	18,019	16,149	<b>35</b>
Transportation Expenses (933)	38,577	41,490	<b>36</b>
Maintenance of General Plant (935)	4,074	3,893	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>292,475</b>	<b>318,087</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>828,464</b>	<b>811,199</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	100% TO WATER UTILITY	352,211	326,488	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>352,211</b>	<b>326,488</b>	
Social Security	BASED UPON ACTUAL WAGES	17,125	17,722	3
PSC Remainder Assessment	100% TO WATER UTILITY	1,627	1,412	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>370,963</b>	<b>345,622</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			Waukesha				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.174740				3
County tax rate	mills		1.828971				4
Local tax rate	mills		2.494285				5
School tax rate	mills		9.247970				6
Voc. school tax rate	mills		1.120793				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>14.866759</b>				<b>10</b>
Less: state credit	mills		1.544368				11
<b>Net tax rate</b>	mills		<b>13.322391</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>2.494285</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.368763</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>12.863048</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>14.866759</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.865222</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>13.322391</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>11.526827</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>31,514,995</b>	31,514,995				22
Materials & Supplies	\$	<b>3,660</b>	3,660				23
<b>Subtotal</b>	\$	<b>31,518,655</b>	<b>31,518,655</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>31,518,655</b>	<b>31,518,655</b>				<b>26</b>
Assessment Ratio	dec.		0.969449				27
<b>Assessed Value</b>	\$	<b>30,555,729</b>	<b>30,555,729</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>11.526827</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>352,211</b>	<b>352,211</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>352,211</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	880,960		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	176,607		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>1,057,567</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	220,552		12
Structures and Improvements (321)	1,366,109	836,210	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	914,130		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	149,569		20
<b>Total Pumping Plant</b>	<b>2,650,360</b>	<b>836,210</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	67,135	273,726	23
<b>Total Water Treatment Plant</b>	<b>67,135</b>	<b>273,726</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)			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)			880,960 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			176,607 10
Other Water Source Plant (317)			0 11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>1,057,567</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			220,552 12
Structures and Improvements (321)			2,202,319 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			914,130 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			149,569 20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>3,486,570</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			340,861 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>340,861</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	16,495		26
Transmission and Distribution Mains (343)	1,544,624	202,303	27
Fire Mains (344)	0		28
Services (345)	95,928		29
Meters (346)	428,545	12,611	30
Hydrants (348)	165,765	30,686	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,251,357</b>	<b>245,600</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	49,765		35
Computer Equipment (391.1)	50,211		36
Transportation Equipment (392)	165,768		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	175		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	195,608		43
Miscellaneous Equipment (398)	98,030		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>559,557</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,585,976</b>	<b>1,355,536</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>6,585,976</b>	<b>1,355,536</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)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			16,495 26
Transmission and Distribution Mains (343)			1,746,927 27
Fire Mains (344)			0 28
Services (345)			95,928 29
Meters (346)	759		440,397 30
Hydrants (348)			196,451 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>759</b>	<b>0</b>	<b>2,496,198</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			49,765 35
Computer Equipment (391.1)			50,211 36
Transportation Equipment (392)			165,768 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			175 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			195,608 43
Miscellaneous Equipment (398)			98,030 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>559,557</b>
<b>Total utility plant in service directly assignable</b>	<b>759</b>	<b>0</b>	<b>7,940,753</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>759</b>	<b>0</b>	<b>7,940,753</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	701,190		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>701,190</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	2,116,868		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>2,116,868</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)			701,190 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>701,190</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			2,116,868 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>2,116,868</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,411,759		26
Transmission and Distribution Mains (343)	15,608,960	1,928,198	27
Fire Mains (344)	0		28
Services (345)	2,414,352	398,036	29
Meters (346)	0		30
Hydrants (348)	1,912,474	301,154	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>21,347,545</b>	<b>2,627,388</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)	10,630		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>10,630</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>24,176,233</b>	<b>2,627,388</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>24,176,233</b>	<b>2,627,388</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)			1,411,759 26
Transmission and Distribution Mains (343)			17,537,158 27
Fire Mains (344)			0 28
Services (345)			2,812,388 29
Meters (346)			0 30
Hydrants (348)			2,213,628 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>23,974,933</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)			10,630 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>10,630</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>26,803,621</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>26,803,621</b>

## 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			29,485	<b>29,485</b>	1
February			26,196	<b>26,196</b>	2
March			29,618	<b>29,618</b>	3
April			29,650	<b>29,650</b>	4
May			37,231	<b>37,231</b>	5
June			50,477	<b>50,477</b>	6
July			58,951	<b>58,951</b>	7
August			45,431	<b>45,431</b>	8
September			40,750	<b>40,750</b>	9
October			37,639	<b>37,639</b>	10
November			30,533	<b>30,533</b>	11
December			29,616	<b>29,616</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>445,577</b>	<b>445,577</b>	
Less: Water sold				399,485	13
Volume pumped but not sold				<b>46,092</b>	14
Volume sold as a percent of volume pumped				<b>90%</b>	15
Volume used for water production, water quality and system maintenance				14,327	16
Volume related to equipment/system malfunction				4,060	17
Non-utility volume NOT included in water sales				1,506	18
Total volume not sold but accounted for				<b>19,893</b>	19
Volume pumped but unaccounted for				<b>26,199</b>	20
Percent of water lost				<b>6%</b>	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,531	24
Date of maximum: 7/6/2007					25
Cause of maximum:					26
The weather was hot and dry. It was also a holiday weekend and many residents were watering their lawns,					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				751	27
Date of minimum: 3/17/2007					28
Total KWH used for pumping for the year				1,813,435	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-W272 N2548 APPLETREE LN	AX 416	182	8	83,520	Yes	<b>1</b>
WELL-W239 N2240 PEWAUKEE RD	AY 366	340	16	540,000	Yes	<b>2</b>
WELL-W240 N3065 PEWAUKEE RD	BH 442	1,200	12	597,600	Yes	<b>3</b>
WELL-N31 W22610 GREEN RD	BH 443	1,075	12	669,600	Yes	<b>4</b>
WELL-W272 N2548 APPLETREE LN	BO 775	1,248	10	256,320	Yes	<b>5</b>
WELL-W226 N930 NORTHMOUND	FN 814	1,000	10	676,800	Yes	<b>6</b>
WELL-N20 W22040 NORTH AVE	KW 576	340	16	711,360	Yes	<b>7</b>
WELL-N22 W26312 DEERHAVEN RD	KW 578	1,180	16	921,600	Yes	<b>8</b>
WELL-N20 W22040 NORTH AVE	LK 033	1,415	17	1,344,960	Yes	<b>9</b>
WELL-W239 N2240 PEWAUKEE RD	TQ 317	1,344	15	972,000	Yes	<b>10</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)
NONE				

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2 - W	#2 AE	1
Location	BH 442	BH 443	BH 443	2
Purpose	P	P	S	3
Destination	D	R	D	4
Pump Manufacturer	GRWNFOS	BYRON-JACKSON	AURORA	5
Year Installed	2000	2000	1982	6
Type	SUBMERSIBLE	SUBMERSIBLE	CENTRIFUGAL	7
Actual Capacity (gpm)	410	500	603	8
Pump Motor or Standby Engine Mfr	FRANKLIN	BYRON-JACKSON	WAUKESHA ENGINE	9 10
Year Installed	2006	1990	1982	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	125	125	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2 SP1	#2 SP2	#3 DW	14
Location	BH 443	BH 443	LK 033	15
Purpose	B	B	P	16
Destination	D	D	R	17
Pump Manufacturer	AURORA	AURORA	GOULDS	18
Year Installed	1982	1982	2005	19
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	20
Actual Capacity (gpm)	760	603	875	21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U S ELECTRIC	BYRON JACKSON	22 23
Year Installed	1982	1982	2005	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	60	200	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 SP1	#3 SP2	#3 SW	1
Location	KW 576	KW 576	KW 576	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	AURORA	AURORA	GOULDS	5
Year Installed	1992	1992	2001	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	750	750	500	8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	G.E.	9 10
Year Installed	1992	1992	1994	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	60	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 G	#4 SP1	#4 SPI	14
Location	AY 366	TQ 317	TQ 317	15
Purpose	S	B	B	16
Destination	R D	D	D	17
Pump Manufacturer	ONAN	GOULDS	GOULDS	18
Year Installed	2005	2005	2005	19
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	350	750	750	21
Pump Motor or Standby Engine Mfr	ONAN	GE	GE	22 23
Year Installed	2005	2005	2005	24
Type	NATURAL GAS	ELECTRIC	ELECTRIC	25
Horsepower	195	50	50	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 SW	#5 AP	#5 SP1	1
Location	AY 366	FN 814	FN 814	2
Purpose	P	B S	B	3
Destination	D	D	D	4
Pump Manufacturer	GRUNDFOS	AMERICAN	AMERICAN	5
Year Installed	2002	1993	1993	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	1,500	254	8
Pump Motor or Standby Engine Mfr	FRANKLIN	FORD	U.S. ELECTRIC	9 10
Year Installed	2002	1993	1993	11
Type	ELECTRIC	NATURAL GAS	ELECTRIC	12
Horsepower	40	125	25	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5 SP2	#5 W	H#1 - DW	14
Location	FN 814	FN 814	B0 775	15
Purpose	B	P	P	16
Destination	D	R	R	17
Pump Manufacturer	AMERICAN	GOULDS	GOULDS	18
Year Installed	1993	1993	2004	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	20
Actual Capacity (gpm)	254	400	150	21
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. MOTORS	FRANKLIN	22 23
Year Installed	1993	2006	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	25	75	25	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	H#1 SP1	H#1 SP2	H#1 SW	1
Location	BO 775	BO 775	AX 416	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	FAIRBANKS MFG	FAIRBANKS MFG	GOULDS	5
Year Installed	1989	1989	2001	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	526	460	50	8
Pump Motor or Standby Engine Mfr	G.E.	G.E.	FRANKLIN	9 10
Year Installed	1989	1989	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	3	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	H#2	H#2 G	W	14
Location	KW 578	KW 578	KW 576	15
Purpose	P	S	S	16
Destination	D	D	R D	17
Pump Manufacturer	GOULDS	GOULDS	ONAN	18
Year Installed	1997	1997	2000	19
Type	SUBMERSIBLE	SUBMERSIBLE	VERTICAL TURBINE	20
Actual Capacity (gpm)	580	580	400	21
Pump Motor or Standby Engine Mfr	EXODYNE	KOHLER	GE	22 23
Year Installed	2005	1997	1994	24
Type	ELECTRIC	DIESEL	DIESEL	25
Horsepower	150	150	380	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	X			1
Location	TQ 317			2
Purpose	P			3
Destination	R			4
Pump Manufacturer	GOULDS			5
Year Installed	2006			6
Type	SUBMERSIBLE			7
Actual Capacity (gpm)	600			8
Pump Motor or Standby Engine Mfr	ALSTRA			10
Year Installed	2005			11
Type	ELECTRIC			12
Horsepower	150			13

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	1	2	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	<b>3</b>
Year constructed	1974	1982	1989	<b>4</b>
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	158	0	0	<b>6</b>
Total capacity in gallons (actual)	250,000	300,000	70,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	POWDER	<b>9</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>10</b>
Filters, type (gravity, pressure, other, none)	NONE	PRESSURE	NONE	<b>11</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.6690	0.0000	<b>12</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	<b>13</b>
Is water fluoridated (yes, no)?	N	N	N	<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	4	5	6	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	R	3
Year constructed	1989	1992	1993	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	79	0	0	6
Total capacity in gallons (actual)	650,000	233,000	200,000	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)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	14

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	7		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	2005		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	0		6
Total capacity in gallons (actual)	188,800		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

### WATER MAINS

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

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	6.000	13,152	0	0	0	<b>13,152</b>	1
P	D	6.000	38,443	28	0	0	<b>38,471</b>	2
P	S	6.000	25	0	0	0	<b>25</b>	3
M	D	8.000	12,716	0	0	0	<b>12,716</b>	4
M	S	8.000	75	0	0	0	<b>75</b>	5
P	D	8.000	145,748	19,058	0	0	<b>164,806</b>	6
P	S	8.000	169	0	0	0	<b>169</b>	7
P	D	10.000	8,743	0	0	0	<b>8,743</b>	8
P	S	10.000	51	0	0	0	<b>51</b>	9
M	D	12.000	15,681	0	0	0	<b>15,681</b>	10
M	S	12.000	535	0	0	0	<b>535</b>	11
P	D	12.000	151,668	9,947	0	0	<b>161,615</b>	12
P	S	12.000	1,890	0	0	0	<b>1,890</b>	13
M	D	16.000	3,419	0	0	0	<b>3,419</b>	14
P	D	16.000	121	0	0	0	<b>121</b>	15
<b>Total Within Municipality</b>			<b>392,436</b>	<b>29,033</b>	<b>0</b>	<b>0</b>	<b>421,469</b>	
<b>Total Utility</b>			<b>392,436</b>	<b>29,033</b>	<b>0</b>	<b>0</b>	<b>421,469</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	1.000	1,762	0	0	0	1,762	107	1
P	1.000	13	71	0	0	84	30	2
P	1.250	296	214	0	0	510	494	3
M	1.250	142	0	0	0	142	25	4
M	1.500	289	0	0	0	289	29	5
P	1.500	1	0	0	0	1	0	6
P	2.000	38	4	0	0	42	31	7
M	2.000	253	0	0	0	253	25	8
M	3.000	1	0	0	0	1	0	9
P	4.000	6	1	0	0	7	0	10
P	6.000	49	0	0	0	49	4	11
P	8.000	10	0	0	0	10	3	12
P	10.000	2	0	0	0	2	0	13
M	10.000	5	0	0	0	5	0	14
<b>Total Utility</b>		<b>2,867</b>	<b>290</b>	<b>0</b>	<b>0</b>	<b>3,157</b>	<b>748</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)	
0.750	2,689	72	4	0	2,757	0	1
1.000	255	0	6	0	249	0	2
1.500	77	3	0	0	80	26	3
2.000	70	3	0	0	73	14	4
3.000	15	0	0	0	15	7	5
4.000	4	0	0	0	4	2	6
<b>Total:</b>	<b>3,110</b>	<b>78</b>	<b>10</b>	<b>0</b>	<b>3,178</b>	<b>49</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)	
0.750	2,615	83	20	2	0	37	2,757	1
1.000	15	178	26	2	0	28	249	2
1.500	2	62	14	0	0	2	80	3
2.000	0	57	12	2	0	2	73	4
3.000	0	9	6	0	0	0	15	5
4.000	0	3	1	0	0	0	4	6
<b>Total:</b>	<b>2,632</b>	<b>392</b>	<b>79</b>	<b>6</b>	<b>0</b>	<b>69</b>	<b>3,178</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	952	83			1,035	2
<b>Total Fire Hydrants</b>	<b>952</b>	<b>83</b>	<b>0</b>	<b>0</b>	<b>1,035</b>	
<b>Flushing Hydrants</b>						
	1				1	3
<b>Total Flushing Hydrants</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</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:	1,035
Number of distribution system valves end of year:	2,001
Number of distribution valves operated during year:	502

## WATER OPERATING SECTION FOOTNOTES

### Water Operation & Maintenance Expenses (Page W-05)

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

#### PUMPING EXPENSES

Maintenance of Pumping Equipment (625):

In 2007 the Utility had one major repair for pumping equipment at Well # 1.

#### WATER TREATMENT EXPENSES

Chemicals (631):

The Utility installed radium abatement equipment at the Green Road well in 2007 and, as required by the DNR, began chemically treating water due to high radium levels detected at this site.

Maintenance of Water Treatment Equipment (635):

There was only one repair of equipment in 2007 which is why the costs were \$5,156 less than in 2006.

#### TRANSMISSION AND DISTRIBUTION EXPENSES

Maintenance of Hydrants (654):

Maintenance costs increased by \$5,889 as a result of several Utility hydrants requiring repairs in 2007.

Maintenance of Other Plant (655):

All 2007 repairs related to specific Utility assets are reported elsewhere within this report.

#### CUSTOMER ACCOUNTS EXPENSES

Meter Reading Labor (901):

Wages related to meter reading increased from \$11,650 in 2006 to \$17,352 in 2007. During 2007 the City experienced several problems with remote meter readers and a significant amount of meters had to be reread.

#### ADMINISTRATIVE AND GENERAL EXPENSES

Employee Pensions and Benefits (926):

In 2007 two utility employees who had previously been covered under the Utility's health insurance plan, decided to opt out.

### 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 \$50,000, please explain. If applicable, provide construction authorization.

Structures and Improvements (321)

In 2007 the Utility constructed a building addition at Green Road Well to house the radium treatment equipment.

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

In 2007 the Utility installed new water treatment equipment in the new building addition to begin treating the water and removing and disposing of high levels of radium detected at the Green Road well.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-17)

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

Watermains installed in new subdivisions are installed and paid for by the developer of the subdivision. Watermain extensions installed by the Utility are assessed to the benefiting property owners for the actual cost of the watermain extensions. Assessments are payable in full or in installments over ten years. Interest is charged on assessments paid in installments at a rate of .5% over the cost of funds used to finance the project. Property owners electing not to hook up to the system are eligible to defer their assessments until the time of their connection to the system.

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### Water Services (Page W-18)

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

Extensions of new services constructed by the Utility are assessed against the benefiting property. The average actual cost of service laterals is included with the watermain extension assessments. Charges for service laterals installed independently of a watermain extension project are assessed against the benefiting property at the following rates:

Size 3/4" to 1" Lesser of actual cost or \$750  
Size greater than 1" Actual cost of lateral installation

During 2007 local developers installed 290 service lateral extensions and subsequently donated them to the Utility. The services have been recorded at estimated actual costs of \$398,036.

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### Meters (Page W-19)

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

The Utility is trying to be more aggressive with its meter replacement program, but has been challenged with setting up appointments with customers where the individuals both work. In addition it is increasingly difficult, with people concerned about their safety and refusing to allow Utility employees to come into their homes. There have been multiple delays with scheduling or refusing to schedule because of these reasons. It is the Utility's intention to replace all meters at least every 20 years.

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.

One of the station meters was replaced last year at the Green Road facility. The Utility has been looking to upgrade/replace some meters to newer technology, but has not found too many options due to piping configurations.

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## WATER OPERATING SECTION FOOTNOTES

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### Hydrants and Distribution System Valves (Page W-20)

#### General footnotes

Due to the new development added to the utility in 2006-2007, interaction with developers, contractors, etc. as well as low staffing levels due to medical leaves and vacations, we were unable to devote the substantial amount of time it takes to conduct the valve exercising program. We added several new facilities, (radium treatment, and new lift stations).

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