



3014 (02-02-05)

ANNUAL REPORT

OF

Name: SAUKVILLE MUNICIPAL WATER UTILITY

Principal Office: 639 EAST GREEN BAY AVENUE
SAUKVILLE, WI 53080

For the Year Ended: DECEMBER 31, 2007

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SAUKVILLE MUNICIPAL WATER UTILITY

Utility Address: 639 EAST GREEN BAY AVENUE
SAUKVILLE, WI 53080

When was utility organized? 1/1/1942

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: GERALD DICKMAN

Title: UTILITY SUPERINTENDENT

Office Address:

639 EAST GREEN BAY AVENUE
SAUKVILLE, WI 53080

Telephone: (262) 284 - 3185

Fax Number: (262) 284 - 1801

E-mail Address: jdickmann@village.saukville.wi.us

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

Name: DAVID MACCOUX

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DR
P.O. BOX 23819
GREEN BAY, WI 54305

Telephone: (925) 455 - 4114

Fax Number: (920) 436 - 7808

E-mail Address: dave.maccoux@schencksolutions.com

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

Name: BOB HAMANN

Title: CHAIRMAN

Office Address:

639 EAST GREEN BAY AVENUE
SAUKVILLE, WI 53080

Telephone: (262) 284 - 9423

Fax Number:

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

Date of most recent audit report: 2/22/2007

Period covered by most recent audit: YEAR ENDED 12/31/06

Names and titles of utility management including manager or superintendent:

Name: GERALD DICKMANN

Title: UTILITY SUPERINTENDENT

Office Address:

639 EAST GREEN BAY AVENUE
SAUKVILLE, WI 53080

Telephone: (262) 284 - 3185

Fax Number: (262) 284 - 1801

E-mail Address:

Name of utility commission/committee: Utility Committee

Names of members of utility commission/committee:

MR BOB HAMANN, CHAIRMAN

MR MIKE KROCKA

MS ANN LEMONS

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,057,077	1,068,403	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	440,229	402,362	2
Depreciation Expense (403)	187,484	173,163	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	155,325	150,746	5
Total Operating Expenses	783,038	726,271	
Net Operating Income	274,039	342,132	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	274,039	342,132	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	82,707	88,525	10
Miscellaneous Nonoperating Income (421)	0	16,000	11
Total Other Income	82,707	104,525	
Total Income	356,746	446,657	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(19,163)	(19,163)	12
Other Income Deductions (426)	26,049	26,046	13
Total Miscellaneous Income Deductions	6,886	6,883	
Income Before Interest Charges	349,860	439,774	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	133,990	120,065	14
Amortization of Debt Discount and Expense (428)	27,881	26,912	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	59,184	61,234	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	221,055	208,211	
Net Income	128,805	231,563	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,476,684	3,245,121	20
Balance Transferred from Income (433)	128,805	231,563	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	3,605,489	3,476,684	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,057,077		1,057,077	1
Total (Acct. 400):	1,057,077	0	1,057,077	
Operation and Maintenance Expense (401-402):				
Derived	440,229		440,229	2
Total (Acct. 401-402):	440,229	0	440,229	
Depreciation Expense (403):				
Derived	187,484		187,484	3
Total (Acct. 403):	187,484	0	187,484	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	155,325		155,325	5
Total (Acct. 408):	155,325	0	155,325	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	274,039	0	274,039	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	82,707	0	82,707 11
Total (Acct. 419):	82,707	0	82,707
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		0	0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	82,707	0	82,707

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(19,163)		(19,163) 14
NONE	0	0	0 15
Total (Acct. 425):	(19,163)	0	(19,163)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		26,049	26,049 16
NONE	0	0	0 17
Total (Acct. 426):	0	26,049	26,049
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(19,163)	26,049	6,886

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	133,990		133,990 18
Total (Acct. 427):	133,990	0	133,990
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT	27,881		27,881 19
Total (Acct. 428):	27,881	0	27,881
Amortization of Premium on Debt--Cr. (429):			
NONE	0		0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	59,184		59,184 21
Total (Acct. 430):	59,184	0	59,184

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	221,055	0	221,055
NET INCOME:	154,854	(26,049)	128,805
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,735,334	1,741,350	3,476,684 24
Total (Acct. 216):	1,735,334	1,741,350	3,476,684
Balance Transferred from Income (433):			
Derived	154,854	(26,049)	128,805 25
Total (Acct. 433):	154,854	(26,049)	128,805
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,890,188	1,715,301	3,605,489

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,057,077	0	0	0	1,057,077	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,057,077	0	0	0	1,057,077	

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	195,303		195,303	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	195,303	0	195,303	

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	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	10,158,177	9,331,378	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,465,237	2,289,821	2
Net Utility Plant	7,692,940	7,041,557	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	133,874	136,732	6
Special Funds (125)	632,551	339,018	7
Total Other Property and Investments	766,425	475,750	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	924,892	1,459,309	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	194,887	189,903	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	144,771	183,620	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	1,883	2,448	17
Total Current and Accrued Assets	1,266,433	1,835,280	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	268,065	295,946	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	268,065	295,946	
Total Assets and Other Debits	9,993,863	9,648,533	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	463,120	463,120	21
Appropriated Earned Surplus (215)	336,334	336,334	22
Unappropriated Earned Surplus (216)	3,605,489	3,476,684	23
Total Proprietary Capital	4,404,943	4,276,138	
LONG-TERM DEBT			
Bonds (221)	2,980,000	3,195,000	24
Advances from Municipality (223)	1,500,000	1,575,000	25
Other Long-Term Debt (224)	511,528	0	26
Total Long-Term Debt	4,991,528	4,770,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	14,123	21,384	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	144,192	140,091	31
Interest Accrued (237)	49,944	41,779	32
Other Current and Accrued Liabilities (238)	82,520	73,365	33
Total Current and Accrued Liabilities	290,779	276,619	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	306,613	325,776	36
Total Deferred Credits	306,613	325,776	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	9,993,863	9,648,533	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	9,331,378	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	7,909,685	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,204,705	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)	43,787				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	10,158,177	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,975,833	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	489,404	0	0	0	13
Total Accumulated Provision	2,465,237	0	0	0	
Net Utility Plant	7,692,940	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 110.1)**

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,816,675				1,816,675	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	187,484				187,484	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,567				9,567	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	4,000				4,000	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	201,051	0	0	0	201,051	16
Debits during year						17
Book cost of plant retired	41,893				41,893	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	41,893	0	0	0	41,893	25
Balance end of year (110.1)	1,975,833	0	0	0	1,975,833	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	473,146				473,146	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	26,049				26,049	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	26,049	0	0	0	26,049	16
Debits during year						17
Book cost of plant retired	9,791				9,791	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	9,791	0	0	0	9,791	25
Balance end of year (110.1)	489,404	0	0	0	489,404	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1996 GEEC BONDS	7,498	428	47,778	1
2000 MORTGAGE REVENUE BONDS	1,700	428	3,964	2
2002 GENERAL OBLIGATION NOTE	313	428	3,757	3
2004 GENERAL OBLIGATION DEBT	1,549	428	25,051	4
2004 LOSS ON ADVANCE REFUNDING	4,624	428	38,528	5
2004 MORTGAGE REVENUE BONDS	600	428	5,953	6
2006 LOSS ON ADVANCE REFUNDING	7,227	428	89,140	7
2006 REVENUE BOND	4,370	428	53,894	8
Total			268,065	
Unamortized premium on debt (251)				
NONE				9
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	463,120	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>463,120</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)	
1980 GEEC Bonds	05/15/1980	05/01/2019	5.00%	360,000	1
2000 MORTGAGE REVENUE BONDS	03/01/2000	05/01/2020	5.80%	230,000	2
2004 MORTGAGE REVENUE BONDS	12/01/2004	05/01/2016	3.30%	1,175,000	3
2006 MORTGAGE REVENUE BONDS	02/01/2006	05/01/2020	3.60%	1,215,000	4
Total Bonds (Account 221):				2,980,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
2004 GENERAL OBLIGATION BONDS	03/01/2004	03/01/2024	3.30%	1,135,000	1
2002 GENERAL OBLIGATION BONDS	05/15/2002	03/19/2019	2.50%	365,000	2
Total for Account 223				1,500,000	
Other Long-Term Debt (224)					
2007 STATE TRUST FUND	05/31/2007	11/27/2027	5.00%	511,528	3
Total for Account 224				511,528	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	140,091	1
Accruals:		
Charged water department expense	155,325	2
Charged electric department expense		3
Charged sewer department expense	2,423	4
Other (explain):		
NONE		5
Total Accruals and other credits	157,748	
Taxes paid during year:		
County, state and local taxes	140,091	6
Social Security taxes	12,371	7
PSC Remainder Assessment	1,185	8
Other (explain):		
NONE		9
Total payments and other debits	153,647	
Balance end of year	144,192	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1980 GEEC Bonds	3,149	18,236	18,500	2,885	1
2004 MORTGAGE REVENUE BONDS	7,357	42,439	42,953	6,843	2
1996 Mortgage Revenue Bonds	0	0	0	0	3
2000 MORTGAGE REVENUE BONDS	2,785	13,848	14,840	1,793	4
2006 MORTGAGE REVENUE BOND	8,111	48,651	48,755	8,007	5
Subtotal	21,402	123,174	125,048	19,528	
Advances from Municipality (223)					
2002 GENERAL OBLIGATION BONDS	5,671	16,206	16,528	5,349	6
2004 GENERAL OBLIGATION BONDS	14,706	42,978	43,433	14,251	7
Subtotal	20,377	59,184	59,961	19,600	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	0	10,816		10,816	8
Subtotal	0	10,816	0	10,816	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	41,779	193,174	185,009	49,944	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	43,762	2
FREEMAN ESCROW ACCOUNT	90,112	3
Total (Acct. 124):	133,874	
Special Funds (125):		
DEPRECIATION ACCOUNT	47,650	4
REDEMPTION ACCOUNT	473,490	5
RESERVE ACCOUNT	111,411	6
Total (Acct. 125):	632,551	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	194,887	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	194,887	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
ADVANCE TO SEWER	126,260	15
DELINQUENT WATER BILLS	11,440	16
SPECIAL ASSESSMENTS	7,071	17
Total (Acct. 145):	144,771	
Prepayments (165):		
NONE		18
Total (Acct. 165):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		20
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE		21
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	306,613	22
NONE		23
Total (Acct. 253):	306,613	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	7,491,390	0	0	0	7,491,390	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	1,896,254	0	0	0	1,896,254	4
Customer Advances for Construction					0	5
Regulatory Liability	316,194	0	0	0	316,194	6
NONE					0	7
Average Net Rate Base	5,278,942	0	0	0	5,278,942	
Net Operating Income	274,039	0	0	0	274,039	8
Net Operating Income as a percent of						
Average Net Rate Base	5.19%	N/A	N/A	N/A	5.19%	

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	325,776	0	0	0	325,776	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	19,163	0	0	0	19,163	3
Other (specify):						
NONE					0	4
Balance End of Year	306,613	0	0	0	306,613	

FINANCIAL SECTION FOOTNOTES

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

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

See Account Descriptions

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,023,002	1,036,952	1
Total Sales of Water	1,023,002	1,036,952	
Other Operating Revenues			
Forfeited Discounts (470)	4,277	2,875	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	13,637	13,176	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	16,161	15,400	6
Total Other Operating Revenues	34,075	31,451	
Total Operating Revenues	1,057,077	1,068,403	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	51,880	42,378	7
Pumping Expenses (620-625)	118,057	102,058	8
Water Treatment Expenses (630-635)	24,239	20,522	9
Transmission and Distribution Expenses (640-655)	48,996	48,072	10
Customer Accounts Expenses (901-904)	27,285	22,804	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	169,772	166,528	13
Total Operation and Maintenance Expenses	440,229	402,362	
Other Operating Expenses			
Depreciation Expense (403)	187,484	173,163	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	155,325	150,746	16
Total Other Operating Expenses	342,809	323,909	
Total Operating Expenses	783,038	726,271	
NET OPERATING INCOME	274,039	342,132	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,393	75,223	242,393	4
Commercial	176	35,331	74,915	5
Industrial	33	342,255	471,613	6
Total Metered Sales to General Customers (461)	1,602	452,809	788,921	
Private Fire Protection Service (462)				7
Public Fire Protection Service (463)	1		231,406	8
Other Sales to Public Authorities (464)	8	922	2,675	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 1,611	 453,731	 1,023,002	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)
------------------------------	----------------------------------	--	-------------------------

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	231,406	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	231,406	
Forfeited Discounts (470):		
Customer late payment charges	4,277	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	4,277	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
TOWER RENTAL	13,637	8
Total Rents from Water Property (472)	13,637	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	10,400	10
Other (specify): MISCELLANEOUS	2,404	11
PLUMBING PERMITS	3,357	12
Total Other Water Revenues (474)	16,161	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	38,009	33,770	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	5,746	7,046	3
Maintenance of Water Source Plant (605)	8,125	1,562	4
Total Source of Supply Expenses	51,880	42,378	
PUMPING EXPENSES			
Operation Labor (620)	12,567	11,268	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	93,341	80,860	7
Operation Supplies and Expenses (623)	1,294	1,649	8
Maintenance of Pumping Plant (625)	10,855	8,281	9
Total Pumping Expenses	118,057	102,058	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	24,239	20,522	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	24,239	20,522	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	10,342	9,592	14
Operation Supplies and Expenses (641)	73	1,180	15
Maintenance of Distribution Reservoirs and Standpipes (650)	12,069	2,847	16
Maintenance of Mains (651)	13,873	15,690	17
Maintenance of Services (652)	4,949	7,161	18
Maintenance of Meters (653)	3,107	4,297	19
Maintenance of Hydrants (654)	4,583	7,305	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	48,996	48,072	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	484	1,116	22
Accounting and Collecting Labor (902)	19,888	17,148	23
Supplies and Expenses (903)	6,913	4,540	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	27,285	22,804	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	41,089	41,596	27
Office Supplies and Expenses (921)	0	0	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	16,997	5,412	30
Property Insurance (924)	15,369	15,800	31
Injuries and Damages (925)	0	0	32
Employee Pensions and Benefits (926)	84,136	90,816	33
Regulatory Commission Expenses (928)	0	0	34
Miscellaneous General Expenses (930)	5,345	4,729	35
Transportation Expenses (933)	6,836	8,175	36
Maintenance of General Plant (935)	0	0	37
Total Administrative and General Expenses	169,772	166,528	
Total Operation and Maintenance Expenses	440,229	402,362	

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		144,192	140,091	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,423	2,117	2
Net property tax equivalent		141,769	137,974	
Social Security		12,371	11,943	3
PSC Remainder Assessment		1,185	829	4
Other (specify): NONE			0	5
Total tax expense		155,325	150,746	

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			Ozaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.171570				3
County tax rate	mills		1.630070				4
Local tax rate	mills		6.438000				5
School tax rate	mills		8.828822				6
Voc. school tax rate	mills		1.791570				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		18.860032				10
Less: state credit	mills		1.503100				11
Net tax rate	mills		17.356932				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.438000				14
Combined School Tax Rate	mills		10.620392				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.058392				17
Total Tax Rate	mills		18.860032				18
Ratio of Local and School Tax to Total	dec.		0.904473				19
Total tax net of state credit	mills		17.356932				20
Net Local and School Tax Rate	mills		15.698878				21
Utility Plant, Jan. 1	\$	9,331,378	9,331,378				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	9,331,378	9,331,378				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	9,331,378	9,331,378				26
Assessment Ratio	dec.		0.984300				27
Assessed Value	\$	9,184,875	9,184,875				28
Net Local & School Rate	mills		15.698878				29
Tax Equiv. Computed for Current Year	\$	144,192	144,192				30
Tax Equivalent per 1994 PSC Report	\$	94,387					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	144,192					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	49,449		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)	181,583		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	83,946		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	314,978	0	
PUMPING PLANT			
Land and Land Rights (320)	200		12
Structures and Improvements (321)	1,017,861		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	997,983		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	102,230	32,380	20
Total Pumping Plant	2,118,274	32,380	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	38,778		22
Water Treatment Equipment (332)	26,067		23
Total Water Treatment Plant	64,845	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			49,449	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)			181,583	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			83,946	10
Other Water Source Plant (317)			0	11
Total Source of Supply Plant	0	0	314,978	
PUMPING PLANT				
Land and Land Rights (320)			200	12
Structures and Improvements (321)			1,017,861	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			997,983	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			134,610	20
Total Pumping Plant	0	0	2,150,654	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			38,778	22
Water Treatment Equipment (332)			26,067	23
Total Water Treatment Plant	0	0	64,845	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	28,419		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,534,917		26
Transmission and Distribution Mains (343)	1,963,942	439,800	27
Fire Mains (344)	0		28
Services (345)	306,873	59,707	29
Meters (346)	313,593	154,469	30
Hydrants (348)	185,212	15,279	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	4,332,956	669,255	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	1,373		35
Computer Equipment (391.1)	34,373		36
Transportation Equipment (392)	74,336	8,846	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)	13,197		42
SCADA Equipment (397.1)	0	168,000	43
Miscellaneous Equipment (398)	118,764		44
Other Tangible Property (399)	0		45
Total General Plant	242,043	176,846	
Total utility plant in service directly assignable	7,073,096	878,481	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	7,073,096	878,481	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			28,419 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)		1	1,534,918 26
Transmission and Distribution Mains (343)	9,165		2,394,577 27
Fire Mains (344)			0 28
Services (345)	661		365,919 29
Meters (346)	20,860		447,202 30
Hydrants (348)	1,207		199,284 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	31,893	1	4,970,319
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			1,373 35
Computer Equipment (391.1)			34,373 36
Transportation Equipment (392)	10,000		73,182 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)			13,197 42
SCADA Equipment (397.1)			168,000 43
Miscellaneous Equipment (398)			118,764 44
Other Tangible Property (399)			0 45
Total General Plant	10,000	0	408,889
Total utility plant in service directly assignable	41,893	1	7,909,685
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	41,893	1	7,909,685

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

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

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

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

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,654,238		27
Fire Mains (344)	0		28
Services (345)	362,005		29
Meters (346)	0		30
Hydrants (348)	198,253		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,214,496	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	2,214,496	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,214,496	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	7,719		1,646,519 27
Fire Mains (344)			0 28
Services (345)	779		361,226 29
Meters (346)			0 30
Hydrants (348)	1,293		196,960 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	9,791	0	2,204,705
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	9,791	0	2,204,705
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	9,791	0	2,204,705

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			42,543	42,543	1
February			36,690	36,690	2
March			44,549	44,549	3
April			43,691	43,691	4
May			43,790	43,790	5
June			47,565	47,565	6
July			45,343	45,343	7
August			47,552	47,552	8
September			41,822	41,822	9
October			42,817	42,817	10
November			41,307	41,307	11
December			38,163	38,163	12
Total annual pumpage	0	0	515,832	515,832	
Less: Water sold				453,731	13
Volume pumped but not sold				62,101	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				3,280	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				3,280	19
Volume pumped but unaccounted for				58,821	20
Percent of water lost				11%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,798	24
Date of maximum: 8/2/2007					25
Cause of maximum:					26
Unknown - Possible warm day					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				684	27
Date of minimum: 12/25/2007					28
Total KWH used for pumping for the year				841,007	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
110 WEST DEKORA STREET	Well #1	492	12	604,800	Yes	1
HWY 57 & FOSTER STREET	Well #3	495	12	676,800	Yes	2
405 PROGRESS DRIVE	Well #4	500	19	1,152,000	Yes	3
431 NORTHWOODS ROAD	Well #5	490	16	1,139,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #3	WELL #4	1
Location	110 W. DEKORA STREET HWY 57 & FOSTER STREET		405 PROGRESS DRIVE	2
Purpose	P	P	P	3
Destination	D	R	R	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1999	2000	1990	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	420	470	1,050	8
Pump Motor or Standby Engine Mfr	NONE	CUMMINS	CUMMINS	9 10
Year Installed	1999	2000	2002	11
Type	OTHER	DIESEL	DIESEL	12
Horsepower	0	250	317	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5			14
Location	431 NORTHWOODS ROAD			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	GOULDS PUMP			18
Year Installed	1998			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	790			21
Pump Motor or Standby Engine Mfr	CUMMINS			22 23
Year Installed	1998			24
Type	DIESEL			25
Horsepower	250			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	QUADE PARK	TOWER	WELL #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	R	3
Year constructed	1998	1998	1989	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	89	129	0	6
Total capacity in gallons (actual)	400,000	500,000	100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	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.)	0.0100	0.0100	0.0100	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WELL #4	WELL #5	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1980	1998	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	6
Total capacity in gallons (actual)	300,000	150,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0100	0.0100	12
Is a corrosion control chemical used (yes, no)?	N	N	13
Is water fluoridated (yes, no)?	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	2.000	0	0	0	0	0	1
M	D	4.000	0	0	0	0	0	2
M	D	6.000	28,754	0	1,472	0	27,282	3
P	D	6.000	1,351	50	0	0	1,401	4
M	D	8.000	23,578	0	1,342	0	22,236	5
P	D	8.000	17,883	50	0	0	17,933	6
M	D	10.000	16,551	0	0	0	16,551	7
M	D	12.000	10,563	0	0	0	10,563	8
P	D	12.000	12,092	55	0	0	12,147	9
M	D	16.000	6,474	1,835	0	0	8,309	10
Total Within Municipality			117,246	1,990	2,814	0	116,422	
Total Utility			117,246	1,990	2,814	0	116,422	

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	0.625	370	0	20	0	350		1
P	1.000	220	35	0	0	255		2
M	1.000	697	0	0	0	697		3
M	1.250	62	1	1	0	62		4
M	1.500	15	0	0	0	15		5
M	2.000	32	3	3	0	32		6
M	3.000	3	0	0	0	3		7
M	4.000	1	0	0	0	1		8
M	6.000	2	0	0	0	2		9
Total Utility		1,402	39	24	0	1,417	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,819	623	255	0	2,187	285	1
1.000	84	50	35	0	99	40	2
1.250	0	0	0	0	0	0	3
1.500	28	8	4	0	32	0	4
2.000	15	9	2	0	22	0	5
3.000	4	2	2	0	4	0	6
4.000	4	0	0	0	4	0	7
6.000	2	0	0	0	2	1	8
12.000	1	0	0	0	1	1	9
Total:	1,957	692	298	0	2,351	327	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,400	103	14	0	0	670	2,187	1
1.000	0	55	9	7	0	28	99	2
1.250	0	0	0	0	0	0	0	3
1.500	0	9	2	0	0	21	32	4
2.000	0	4	3	1	0	14	22	5
3.000	0	1	1	0	0	2	4	6
4.000	0	0	1	0	0	3	4	7
6.000	0	0	1	0	0	1	2	8
12.000	0	0	1	0	0	0	1	9
Total:	1,400	172	32	8	0	739	2,351	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	260	5	5		260	2
Total Fire Hydrants	260	5	5	0	260	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	260
Number of distribution system valves end of year:	340
Number of distribution valves operated during year:	340

WATER OPERATING SECTION FOOTNOTES

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

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

See Account Description

Water Operation & Maintenance Expenses (Page W-05)

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

Account 605 - Painting of well for \$4,975

Account 923 - \$10,275 of costs related to GIS Implementation

Account 650 - \$4,768 to power was the water tower and \$4,503 for dive assessment.

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.

Other Pumping Equipment (328) - Upgrades made to VFD on pumping equipment

Transportation Equipment (392) - Purchase of new truck; split the cost with the Village's sewer utility.

SCADA Equipment (397.1) - SCADA system installed during 2007 totaled \$168,000

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$50,000, please explain.

Transportation Equipment (392) - Retirement of old truck replaced during 2007.

If Adjustments for any account are nonzero, please explain.

Rounding - Asset balance per client trial balance \$1 higher than prior year PSC report.

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.

Everything was paid for with utility cash on hand.

Water Services (Page W-18)

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

Everything was paid for with utility cash on hand.

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

The information is not available at this time, will look to capture in the future.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes
