



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: WAUKESHA WATER UTILITY

---

Principal Office: 115 DELAFIELD ST  
WAUKESHA, WI 53188-3615

---

For the Year Ended: DECEMBER 31, 2007

---

**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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



## TABLE OF CONTENTS

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

## TABLE OF CONTENTS

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

**IDENTIFICATION AND OWNERSHIP**

---

**Exact Utility Name:** WAUKESHA WATER UTILITY

**Utility Address:** 115 DELAFIELD ST  
WAUKESHA, WI 53188-3615

**When was utility organized?** 4/2/1907

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.ci.waukesha.wi.us/waterutility/index.html

---

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

**Name:** DANIEL S DUCHNIAK, PE

**Title:** GENERAL MANAGER

**Office Address:**

115 DELAFIELD ST  
WAUKESHA, WI 53188

**Telephone:** (262) 521 - 5272 EXT 518

**Fax Number:** (262) 521 - 5265

**E-mail Address:** dduchniak@waukesha-water.com

---

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

**Name:** DANIEL WARREN, PE

**Title:** PRESIDENT

**Office Address:**

115 DELAFIELD ST  
WAUKESHA, WI 53188

**Telephone:** (262) 521 - 5272

**Fax Number:** (262) 521 - 5265

**E-mail Address:**

---

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

---

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

**Name:** THOMAS L KARMAN, CPA

**Title:** VICE-PRESIDENT

**Office Address:** SCHENCK BUSINESS SOLUTIONS

220 RIVERSIDE DR  
P.O. BOX 23819  
GREEN BAY, WI 54305-3819

**Telephone:** (800) 676 - 0829

**Fax Number:** (920) 436 - 7808

**E-mail Address:** karmant@schencksolutions.com

**Date of most recent audit report:** 2/28/2008

**Period covered by most recent audit:** 2007

### IDENTIFICATION AND OWNERSHIP

---

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

---

**Name:** DANIEL S DUCHNIAK, PE

**Title:** GENERAL MANAGER

**Office Address:**

115 DELAFIELD ST  
WAUKESHA, WI 53188-3615

**Telephone:** (262) 521 - 5272 EXT 518

**Fax Number:** (262) 521 - 5265

**E-mail Address:** dduchniak@waukesha-water.com

---

**Name of utility commission/committee:** WAUKESHA WATER COMMISSION

---

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

- MRS PEGGY BULL, ALDERMAN
- MR GERALD COURI, SECRETARY
- MR LARRY NELSON, MAYOR
- MR DANIEL WARREN, PRESIDENT
- MR GREGORY ZINDA, COMMISSIONER

---

**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:**

---

**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)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	7,657,849	6,865,991	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	3,965,056	3,637,984	2
Depreciation Expense (403)	994,806	908,410	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,045,298	960,833	5
<b>Total Operating Expenses</b>	<b>6,005,160</b>	<b>5,507,227</b>	
<b>Net Operating Income</b>	<b>1,652,689</b>	<b>1,358,764</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>1,652,689</b>	<b>1,358,764</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	9,018	4,362	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	387,493	443,463	10
Miscellaneous Nonoperating Income (421)	2,873,605	2,354,473	11
<b>Total Other Income</b>	<b>3,270,116</b>	<b>2,802,298</b>	
<b>Total Income</b>	<b>4,922,805</b>	<b>4,161,062</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(191,106)	(191,106)	12
Other Income Deductions (426)	398,058	377,468	13
<b>Total Miscellaneous Income Deductions</b>	<b>206,952</b>	<b>186,362</b>	
<b>Income Before Interest Charges</b>	<b>4,715,853</b>	<b>3,974,700</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	464,365	388,204	14
Amortization of Debt Discount and Expense (428)	5,309	6,585	15
Amortization of Premium on Debt--Cr. (429)	3,996	7,952	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>465,678</b>	<b>386,837</b>	
<b>Net Income</b>	<b>4,250,175</b>	<b>3,587,863</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	50,375,367	47,248,731	20
Balance Transferred from Income (433)	4,250,175	3,587,863	21
Miscellaneous Credits to Surplus (434)	0	13,442,555	22
Miscellaneous Debits to Surplus--Debit (435)	0	13,903,782	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>54,625,542</b>	<b>50,375,367</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	7,657,849		7,657,849	1
<b>Total (Acct. 400):</b>	<b>7,657,849</b>	<b>0</b>	<b>7,657,849</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	3,965,056		3,965,056	2
<b>Total (Acct. 401-402):</b>	<b>3,965,056</b>	<b>0</b>	<b>3,965,056</b>	
<b>Depreciation Expense (403):</b>				
Derived	994,806		994,806	3
<b>Total (Acct. 403):</b>	<b>994,806</b>	<b>0</b>	<b>994,806</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	1,045,298		1,045,298	5
<b>Total (Acct. 408):</b>	<b>1,045,298</b>	<b>0</b>	<b>1,045,298</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>1,652,689</b>	<b>0</b>	<b>1,652,689</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	9,018		9,018	8
<b>Total (Acct. 415-416):</b>	<b>9,018</b>	<b>0</b>	<b>9,018</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</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>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON INVESTMENTS	387,493	0	387,493 11
<b>Total (Acct. 419):</b>	<b>387,493</b>	<b>0</b>	<b>387,493</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	██████████	2,873,605	2,873,605 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>2,873,605</b>	<b>2,873,605</b>
<b>TOTAL OTHER INCOME:</b>	<b>396,511</b>	<b>2,873,605</b>	<b>3,270,116</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(191,106)	██████████	(191,106) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(191,106)</b>	<b>0</b>	<b>(191,106)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	██████████	398,058	398,058 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>398,058</b>	<b>398,058</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(191,106)</b>	<b>398,058</b>	<b>206,952</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	464,365	██████████	464,365 18
<b>Total (Acct. 427):</b>	<b>464,365</b>	<b>0</b>	<b>464,365</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
2001D BONDS	5,309	██████████	5,309 19
<b>Total (Acct. 428):</b>	<b>5,309</b>	<b>0</b>	<b>5,309</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
2006 BONDS	3,996	██████████	3,996 20
<b>Total (Acct. 429):</b>	<b>3,996</b>	<b>0</b>	<b>3,996</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	██████████	0 21
<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 22
<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 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>465,678</b>	<b>0</b>	<b>465,678</b>
<b>NET INCOME:</b>	<b>1,774,628</b>	<b>2,475,547</b>	<b>4,250,175</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	28,865,477	21,509,890	50,375,367 24
<b>Total (Acct. 216):</b>	<b>28,865,477</b>	<b>21,509,890</b>	<b>50,375,367</b>
<b>Balance Transferred from Income (433):</b>			
Derived	1,774,628	2,475,547	4,250,175 25
<b>Total (Acct. 433):</b>	<b>1,774,628</b>	<b>2,475,547</b>	<b>4,250,175</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<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 27
<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 28
<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 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>30,640,105</b>	<b>23,985,437</b>	<b>54,625,542</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)	51,639				51,639	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials	42,621				42,621	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>42,621</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,621</b>	
<b>Net income (or loss)</b>	<b>9,018</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,018</b>	

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	7,657,849	0	0	0	7,657,849	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	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	585	0	0	0	585	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>7,657,264</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,657,264</b>	

### DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,597,233	34,291	1,631,524	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	118,262	3,306	121,568	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	37,597	(37,597)	0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>1,753,092</b>	<b>0</b>	<b>1,753,092</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	32	1
Electric		2
Gas		3
Sewer		4

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	82,290,150	75,096,755	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	19,952,192	18,649,856	2
<b>Net Utility Plant</b>	<b>62,337,958</b>	<b>56,446,899</b>	
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
<b>Total Net Utility Plant</b>	<b>62,337,958</b>	<b>56,446,899</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Special Funds (125-128)	3,967,302	2,465,463	9
<b>Total Other Property and Investments</b>	<b>3,967,302</b>	<b>2,465,463</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	90,165	5,596,452	10
Special Deposits (132-134)	0	0	11
Working Funds (135)	1,697,479	1,150	12
Temporary Cash Investments (136)	0	520	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	2,143,369	1,859,005	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	16,495	16,495	17
Receivables from Municipality (145)	16,100	32,102	18
Materials and Supplies (151-163)	311,276	265,120	19
Prepayments (165)	85,208	41,405	20
Interest and Dividends Receivable (171)	0	0	21
Accrued Utility Revenues (173)	1,102,354	909,581	22
Miscellaneous Current and Accrued Assets (174)	0	0	23
<b>Total Current and Accrued Assets</b>	<b>5,429,456</b>	<b>8,688,840</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	23,831	29,140	24
Other Deferred Debits (182-186)	35,718	53,742	25
<b>Total Deferred Debits</b>	<b>59,549</b>	<b>82,882</b>	
<b>Total Assets and Other Debits</b>	<b>71,794,265</b>	<b>67,684,084</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)	1,936,960	1,936,960	26
Appropriated Earned Surplus (215)		0	27
Unappropriated Earned Surplus (216)	54,625,542	50,375,367	28
<b>Total Proprietary Capital</b>	<b>56,562,502</b>	<b>52,312,327</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	9,740,000	10,375,000	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>9,740,000</b>	<b>10,375,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	936,057	287,164	33
Payables to Municipality (233)	1,483,489	1,461,626	34
Customer Deposits (235)	131,282	151,725	35
Taxes Accrued (236)	972,613	944,284	36
Interest Accrued (237)	111,329	117,679	37
Matured Long-Term Debt (239)	0	0	38
Matured Interest (240)	0	0	39
Tax Collections Payable (241)	5,905	5,543	40
Miscellaneous Current and Accrued Liabilities (242)	160,719	143,264	41
<b>Total Current and Accrued Liabilities</b>	<b>3,801,394</b>	<b>3,111,285</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)	(872,500)	(872,500)	43
Other Deferred Credits (253)	2,562,869	2,757,972	44
<b>Total Deferred Credits</b>	<b>1,690,369</b>	<b>1,885,472</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0		45
Injuries and Damages Reserve (262)	0		46
Pensions and Benefits Reserve (263)	0		47
Miscellaneous Operating Reserves (265)	0		48
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>71,794,265</b>	<b>67,684,084</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	75,096,755	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)	48,650,572	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	29,788,688	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)	16,025				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	3,834,865				9
<b>Total Utility Plant</b>	<b>82,290,150</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	15,169,141	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	4,783,051	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
<b>Total Accumulated Provision</b>	<b>19,952,192</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>62,337,958</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	14,264,863				<b>14,264,863</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	994,806				<b>994,806</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	102,088				<b>102,088</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Clearing acct	77,089				<b>77,089</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
None	0				<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>1,173,983</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,173,983</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	269,705				<b>269,705</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
None	0				<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>269,705</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>269,705</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>15,169,141</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>15,169,141</b>	<b>26</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	4,384,993				<b>4,384,993</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	398,058				<b>398,058</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>398,058</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>398,058</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	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>4,783,051</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,783,051</b>	<b>26</b>

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0	0	0	0	1
<b>Other (specify):</b>					
Non-utility property	0	0	0	0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Particulars (a)	Amount (b)	
Balance first of year	16,495	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	6
<b>Total accounts written off</b>	<b>0</b>	
<b>Balance end of year</b>	<b>16,495</b>	

**MATERIALS AND SUPPLIES**

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

<b>Account</b>	<b>Total End of Year</b>	<b>Amount Prior Year</b>	
Electric utility total	0	0	1
Water utility (154)	311,276	265,120	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	<b>311,276</b>	<b>265,120</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>				
DISCOUNT/UNAMORTIZE OF 2001 BONDS	5,309	428	23,831	1
<b>Total</b>			<u><u>23,831</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	2
<b>Total</b>			<u><u>0</u></u>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	1,936,960	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>1,936,960</u></u>	

**BONDS (ACCTS. 221 AND 222)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
BOND ISSUE/2001D	06/15/2001	10/01/2015	4.46%	2,280,000	<b>1</b>
BOND ISSUE/2006	04/15/2006	10/01/2026	4.49%	7,460,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>9,740,000</b>	
Total Reacquired Bonds (Account 222)				0	<b>3</b>

**Net amount of bonds outstanding December 31: 9,740,000**

### 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.

<b>Account and Description of Obligation (a and b)</b>	<b>Date of Issue (c)</b>	<b>Final Maturity Date (d)</b>	<b>Interest Rate (e)</b>	<b>Principal Amount End of Year (f)</b>
--	------------------------------	------------------------------------	------------------------------	---

NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	944,284	1
<b>Accruals:</b>		
Charged water department expense	1,045,298	2
Charged electric department expense	0	3
Charged sewer department expense	49,334	4
<b>Other (explain):</b>		
Tax equivalent charged to clearing accts	981	5
<b>Total Accruals and other credits</b>	<b>1,095,613</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	944,284	6
Social Security taxes	115,047	7
PSC Remainder Assessment	7,953	8
<b>Other (explain):</b>		
NONE	0	9
<b>Total payments and other debits</b>	<b>1,067,284</b>	
<b>Balance end of year</b>	<b>972,613</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
REVENUE BONDS - 2006 ISSUE	89,188	352,700	356,750	85,138	2
REVENUE BONDS - 2001D ISSUE	28,491	111,665	113,965	26,191	3
<b>Subtotal</b>	<b>117,679</b>	<b>464,365</b>	<b>470,715</b>	<b>111,329</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>117,679</b>	<b>464,365</b>	<b>470,715</b>	<b>111,329</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	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
A/N 1250 DEBT PAYMENT FUND	369,857	3
A/N 1258 TECHNOLOGY REPLACEMENT FUND	99,978	4
A/N 1259 BOND RESERVE FUND	979,917	5
<b>Total (Acct. 125):</b>	<b>1,449,752</b>	
<b>Depreciation Fund (126):</b>		
A/N 1261 IMPROVEMENT FUND	1,444,708	6
A/N 1265 EQUIPMENT REPLACEMENT FUND	99,892	7
<b>Total (Acct. 126):</b>	<b>1,544,600</b>	
<b>Other Special Funds (128):</b>		
A/N 1287 TAX EQUIVALENT RESERVE FUND	972,950	8
<b>Total (Acct. 128):</b>	<b>972,950</b>	
<b>Interest Special Deposits (132):</b>		
NONE	0	9
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE	0	10
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	11
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	2,143,369	12
Electric	0	13
Sewer (Regulated)	0	14
<b>Other (specify):</b>		
NONE	0	15
<b>Total (Acct. 142):</b>	<b>2,143,369</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	16

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

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

Particulars (a)	Balance End of Year (b)	
<b>Other Accounts Receivable (143):</b>		
Merchandising, jobbing and contract work	0	17
<b>Other (specify):</b>		
NONE	0	18
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
A/N 1452 SEWER BILLING FEES	16,100	19
<b>Total (Acct. 145):</b>	<b>16,100</b>	
<b>Prepayments (165):</b>		
A/N 1650 PREPAID INS/LIABILITY & PROPERTY	42,574	20
A/N 1651 PREPAID INS/MISC	786	21
A/N 1652 PREPAID INS/HEALTH	40,218	22
A/N 1653 PREPAID INS/LIFE	1,630	23
<b>Total (Acct. 165):</b>	<b>85,208</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	24
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
STUDY FOR NEW WATER	35,718	25
<b>Total (Acct. 183):</b>	<b>35,718</b>	
<b>Clearing Accounts (184):</b>		
NONE	0	26
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	27
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE	0	28
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
A/N 2331 SEWER USER CHARGES	859,246	29
A/N 2336 SEWER CONNECT FEES	(5,188)	30
A/N 2337 SEWER END OF MONTH TRANSFER	629,431	31
<b>Total (Acct. 233):</b>	<b>1,483,489</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	2,487,937	32

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

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

Particulars (a)	Balance End of Year (b)
<b>Other Deferred Credits (253):</b>	
A/N 2531 UNAMORTIZED BALANCE/2006 BONDS	74,932
<b>Total (Acct. 253):</b>	<b>2,562,869</b>

33

**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)	46,937,691	0	0	0	<b>46,937,691</b>	<b>1</b>
Materials and Supplies	288,198	0	0	0	<b>288,198</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	14,717,002	0	0	0	<b>14,717,002</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	2,868,366	0	0	0	<b>2,868,366</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>29,640,521</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,640,521</b>	
Net Operating Income	1,652,689	0	0	0	<b>1,652,689</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.58%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.58%</b>	

## IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

NONE

**REGULATORY LIABILITY - PRE-2003 HISTORICAL  
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY  
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	3,248,796	0	0	0	3,248,796	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	191,106	0	0	0	191,106	3
<b>Other (specify):</b>						
ADJUSTMENT TO CIAC PER PSC	569,753				569,753	4
<b>Balance End of Year</b>	<b>2,487,937</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,487,937</b>	

**FINANCIAL SECTION FOOTNOTES**

---

**Balance Sheet (Page F-06)**

**General footnotes**

Deferred credits a/n 252 (\$872,500): credit of \$33,480-customer advances for construction; debit of \$905,980 per PSC docket 6240-WR-104.

---

**Bonds (Accts. 221 and 222) (Page F-15)**

**General footnotes**

Includes current portion of long term debt.

---

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

**General footnotes**

A/N 142 Customer accounts receivable: \$284,364-15.2% increase. Rate increase was implemented on 6/1/2007, PSC docket 6240-WR-105.

A/N 165 Prepayments: \$43,804-105.7% increase. Annual contracts covering more than one period were put into prepaid accounts.

A/N 183 Preliminary survey & investigation charges: (\$18,024-33.6% decrease). We are amortizing the amounts in this account over 5 years. We did not add any new charges in 2007.

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

A/N 1452 Sewer billing fees. This represents the amount that was accrued, but not yet billed as of 12/31/07.

A/N 2331 Sewer user fees: \$39,957-4.8% increase. Adjustments to industrial customers were complete in Nov, 2007.

A/N 2337 Sewer end of month transfer. This account represents the sewer user fee collected in December, 2007, but not transferred to the city until January, 2008. This is normal operating procedure.

---

**Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253) (P**

**General footnotes**

Adjustment to CIAC per PSC; docket 6240-WR-104

---

**Identification and Ownership - Contacts (Page iv)**

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

Peggy Steeno, Administrative Services Manager, is no longer employed at the Utility as of 4/1/2008. Daniel Duchniak, General Manager, is the contact person for this report. The Utility hopes to hire a replacement for the Administrative Services Manager in 2008.

---

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	7,229,614	6,542,909	1
<b>Total Sales of Water</b>	<b>7,229,614</b>	<b>6,542,909</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	61,083	54,315	2
Miscellaneous Service Revenues (471)	12,161	9,746	3
Rents from Water Property (472)	282,686	192,253	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	72,305	66,768	6
<b>Total Other Operating Revenues</b>	<b>428,235</b>	<b>323,082</b>	
<b>Total Operating Revenues</b>	<b>7,657,849</b>	<b>6,865,991</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	121,329	32,819	7
Pumping Expenses (620-633)	908,231	908,211	8
Water Treatment Expenses (640-652)	265,866	242,510	9
Transmission and Distribution Expenses (660-678)	917,206	740,843	10
Customer Accounts Expenses (901-905)	137,581	155,870	11
Sales Expenses (910)	5,112	16,141	12
Administrative and General Expenses (920-932)	1,609,731	1,541,590	13
<b>Total Operation and Maintenance Expenses</b>	<b>3,965,056</b>	<b>3,637,984</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	994,806	908,410	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	1,045,298	960,833	16
<b>Total Other Operating Expenses</b>	<b>2,040,104</b>	<b>1,869,243</b>	
<b>Total Operating Expenses</b>	<b>6,005,160</b>	<b>5,507,227</b>	
<b>NET OPERATING INCOME</b>	<b>1,652,689</b>	<b>1,358,764</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	16,677	1,086,542	3,261,271	4
Commercial	2,264	846,566	1,804,015	5
Industrial	141	404,079	653,862	6
<b>Total Metered Sales to General Customers (461)</b>	<b>19,082</b>	<b>2,337,187</b>	<b>5,719,148</b>	
Private Fire Protection Service (462)	1		104,851	7
Public Fire Protection Service (463)	1		1,192,731	8
Other Sales to Public Authorities (464)	116	110,532	212,884	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>19,200</b>	<b>2,447,719</b>	<b>7,229,614</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>
------------------------------	----------------------------------	--	-------------------------

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)	1,192,731	1
Wholesale fire protection billed	0	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>1,192,731</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	61,083	5
<b>Other (specify):</b>		
NONE	0	6
<b>Total Forfeited Discounts (470)</b>	<b>61,083</b>	
<b>Miscellaneous Service Revenues (471):</b>		
MISC SERVICE REVENUES	12,161	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>12,161</b>	
<b>Rents from Water Property (472):</b>		
RENTAL OF UTILITY SPACE	282,686	8
<b>Total Rents from Water Property (472)</b>	<b>282,686</b>	
<b>Interdepartmental Rents (473):</b>		
NONE	0	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	70,172	10
<b>Other (specify):</b>		
INTEREST CHARGES	2,133	11
<b>Total Other Water Revenues (474)</b>	<b>72,305</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	4,343	3,527	1
Operation Labor and Expenses (601)	0	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	101,219	20,079	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	4,343	3,527	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	11,424	5,686	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	0	0	13
<b>Total Source of Supply Expenses</b>	<b>121,329</b>	<b>32,819</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	23,622	10,678	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	702,822	722,959	17
Pumping Labor and Expenses (624)	44,175	26,007	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	71,378	67,826	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	14,672	10,581	22
Maintenance of Structures and Improvements (631)	6,156	31,740	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	45,406	38,420	25
<b>Total Pumping Expenses</b>	<b>908,231</b>	<b>908,211</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	13,114	8,817	26
Chemicals (641)	120,015	110,905	27

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	80,173	72,543	<b>28</b>
Miscellaneous Expenses (643)	22,921	19,103	<b>29</b>
Rents (644)	0	0	<b>30</b>
Maintenance Supervision and Engineering (650)	13,029	10,581	<b>31</b>
Maintenance of Structures and Improvements (651)	478	406	<b>32</b>
Maintenance of Water Treatment Equipment (652)	16,136	20,155	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>265,866</b>	<b>242,510</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	60,839	61,851	<b>34</b>
Storage Facilities Expenses (661)	3,741	3,675	<b>35</b>
Transmission and Distribution Lines Expenses (662)	109,332	113,247	<b>36</b>
Meter Expenses (663)	11,019	5,128	<b>37</b>
Customer Installations Expenses (664)	61,380	69,668	<b>38</b>
Miscellaneous Expenses (665)	49,018	38,142	<b>39</b>
Rents (666)	0	0	<b>40</b>
Maintenance Supervision and Engineering (670)	2,302	40	<b>41</b>
Maintenance of Structures and Improvements (671)	0	0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	(7,110)	11,530	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	221,517	153,790	<b>44</b>
Maintenance of Fire Mains (674)	0	0	<b>45</b>
Maintenance of Services (675)	91,840	94,598	<b>46</b>
Maintenance of Meters (676)	183,344	93,127	<b>47</b>
Maintenance of Hydrants (677)	107,977	77,588	<b>48</b>
Maintenance of Miscellaneous Plant (678)	22,007	18,459	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>917,206</b>	<b>740,843</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	245	397	<b>50</b>
Meter Reading Labor (902)	25,459	37,890	<b>51</b>
Customer Records and Collection Expenses (903)	96,506	97,702	<b>52</b>
Uncollectible Accounts (904)	585	0	<b>53</b>

**WATER OPERATION & MAINTENANCE EXPENSES**

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)	14,786	19,881	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>137,581</b>	<b>155,870</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	5,112	16,141	<b>55</b>
<b>Total Sales Expenses</b>	<b>5,112</b>	<b>16,141</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	465,357	485,363	<b>56</b>
Office Supplies and Expenses (921)	65,005	71,981	<b>57</b>
Administrative Expenses Transferred--Credit (922)	78,926	103,634	<b>58</b>
Outside Services Employed (923)	393,645	428,412	<b>59</b>
Property Insurance (924)	22,348	20,062	<b>60</b>
Injuries and Damages (925)	46,876	41,232	<b>61</b>
Employee Pensions and Benefits (926)	563,284	510,636	<b>62</b>
Regulatory Commission Expenses (928)	13,804	0	<b>63</b>
Duplicate Charges--Credit (929)	0	0	<b>64</b>
Miscellaneous General Expenses (930)	40,245	14,189	<b>65</b>
Rents (931)	0	0	<b>66</b>
Maintenance of General Plant (932)	78,093	73,349	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>1,609,731</b>	<b>1,541,590</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>3,965,056</b>	<b>3,637,984</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		972,613	944,284	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		49,334	47,540	2
<b>Net property tax equivalent</b>		<b>923,279</b>	<b>896,744</b>	
Social Security		115,047	108,926	3
PSC Remainder Assessment		7,953	5,163	4
Other (specify): NONE			0	5
TAX EQUIVALENT CHARGED TO CLEARING ACCTS		(981)	(50,000)	6
<b>Total tax expense</b>		<b>1,045,298</b>	<b>960,833</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		0.190000				3
County tax rate	mills		1.950000				4
Local tax rate	mills		8.730000				5
School tax rate	mills		8.760000				6
Voc. school tax rate	mills		1.190000				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>20.820000</b>				<b>10</b>
Less: state credit	mills		1.400000				11
<b>Net tax rate</b>	mills		<b>19.420000</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.730000</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.950000</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>18.680000</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>20.820000</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.897214</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>19.420000</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.423900</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>75,096,755</b>	75,096,755				22
Materials & Supplies	\$	<b>265,120</b>	265,120				23
<b>Subtotal</b>	\$	<b>75,361,875</b>	<b>75,361,875</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>1,639,775</b>	1,639,775				25
<b>Taxable Assets</b>	\$	<b>73,722,100</b>	<b>73,722,100</b>				<b>26</b>
Assessment Ratio	dec.		0.913300				27
<b>Assessed Value</b>	\$	<b>67,330,394</b>	<b>67,330,394</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.423900</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>1,173,158</b>	<b>1,173,158</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	840,079					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	972,613					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>972,613</b>					<b>34</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	129,873	74,792	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)	1,273,935	198,401	8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	147,399		10
Other Water Source Plant (317)	0		11
<b>Total Source of Supply Plant</b>	<b>1,551,207</b>	<b>273,193</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	181,670		12
Structures and Improvements (321)	1,898,322	588,163	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	4,524,549	363,545	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>6,604,541</b>	<b>951,708</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	1,840,296	15,739	22
Water Treatment Equipment (332)	960,497	1,201	23
<b>Total Water Treatment Plant</b>	<b>2,800,793</b>	<b>16,940</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)			204,665	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)			1,472,336	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			147,399	10
Other Water Source Plant (317)			0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>1,824,400</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			181,670	12
Structures and Improvements (321)			2,486,485	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	80,024		4,808,070	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>80,024</b>	<b>0</b>	<b>7,476,225</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)				0 21
Structures and Improvements (331)			1,856,035	22
Water Treatment Equipment (332)			961,698	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,817,733</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	4,026,987	53,580	26
Transmission and Distribution Mains (343)	16,062,718	1,705,400	27
Fire Mains (344)	0		28
Services (345)	2,630,419	57,158	29
Meters (346)	5,374,817	415,292	30
Hydrants (348)	1,331,688	43,364	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>29,426,629</b>	<b>2,274,794</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	68,390		33
Structures and Improvements (390)	1,503,766		34
Office Furniture and Equipment (391)	153,546		35
Computer Equipment (391.1)	1,115,424	87,171	36
Transportation Equipment (392)	723,831	45,411	37
Stores Equipment (393)	12,850		38
Tools, Shop and Garage Equipment (394)	310,238	1,050	39
Laboratory Equipment (395)	5,842		40
Power Operated Equipment (396)	264,587	35,909	41
Communication Equipment (397)	178,404	2,771	42
SCADA Equipment (397.1)	503,251	6,519	43
Miscellaneous Equipment (398)	1,512		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>4,841,641</b>	<b>178,831</b>	
<b>Total utility plant in service directly assignable</b>	<b>45,224,811</b>	<b>3,695,466</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>45,224,811</b>	<b>3,695,466</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)			4,080,567 26
Transmission and Distribution Mains (343)	10,310		17,757,808 27
Fire Mains (344)			0 28
Services (345)	933		2,686,644 29
Meters (346)	11,574		5,778,535 30
Hydrants (348)	6,319		1,368,733 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>29,136</b>	<b>0</b>	<b>31,672,287</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			68,390 33
Structures and Improvements (390)			1,503,766 34
Office Furniture and Equipment (391)			153,546 35
Computer Equipment (391.1)	159,195		1,043,400 36
Transportation Equipment (392)			769,242 37
Stores Equipment (393)			12,850 38
Tools, Shop and Garage Equipment (394)	1,350		309,938 39
Laboratory Equipment (395)			5,842 40
Power Operated Equipment (396)			300,496 41
Communication Equipment (397)			181,175 42
SCADA Equipment (397.1)			509,770 43
Miscellaneous Equipment (398)			1,512 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>160,545</b>	<b>0</b>	<b>4,859,927</b>
<b>Total utility plant in service directly assignable</b>	<b>269,705</b>	<b>0</b>	<b>48,650,572</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>269,705</b>	<b>0</b>	<b>48,650,572</b>

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	19,314,177	1,204,090	27
Fire Mains (344)	0		28
Services (345)	6,439,276	210,895	29
Meters (346)	0		30
Hydrants (348)	2,480,475	139,775	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>28,233,928</b>	<b>1,554,760</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>28,233,928</b>	<b>1,554,760</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>28,233,928</b>	<b>1,554,760</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)			20,518,267 27
Fire Mains (344)			0 28
Services (345)			6,650,171 29
Meters (346)			0 30
Hydrants (348)			2,620,250 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>29,788,688</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>29,788,688</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>29,788,688</b>

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	789,978	2.70%	37,075	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	39,676	1.00%	1,474	6
Other Water Source Plant (317)	0			7
<b>Total Source of Supply Plant</b>	<b>829,654</b>		<b>38,549</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	698,974	3.00%	65,772	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	1,470,466	4.00%	186,652	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
<b>Total Pumping Plant</b>	<b>2,169,440</b>		<b>252,424</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	82,596	3.60%	66,534	16
Water Treatment Equipment (332)	142,283	3.30%	29,943	17
<b>Total Water Treatment Plant</b>	<b>224,879</b>		<b>96,477</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	1,407,242	1.90%	77,022	19
Transmission and Distribution Mains (343)	2,109,835	1.00%	161,179	20
Fire Mains (344)	0			21
Services (345)	688,501	2.00%	33,836	22
Meters (346)	3,336,745	4.00%	223,067	23
Hydrants (348)	289,737	1.70%	17,651	24

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

<b>Account (e)</b>	<b>Book Cost of Plant Retired (f)</b>	<b>Cost of Removal (g)</b>	<b>Salvage (h)</b>	<b>Adjustments Increase or (Decrease) (i)</b>	<b>Balance End of Year (j)</b>	
311					0	1
312					0	2
313					0	3
314					827,053	4
315					0	5
316					41,150	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>868,203</b>	
321					764,746	8
322					0	9
323					0	10
324					0	11
325	80,024				1,577,094	12
326					0	13
327					0	14
328					0	15
	<b>80,024</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,341,840</b>	
331					149,130	16
332					172,226	17
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>321,356</b>	
341					0	18
342					1,484,264	19
343	10,310				2,260,704	20
344					0	21
345	933				721,404	22
346	11,574				3,548,238	23
348	6,319				301,069	24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0			25
<b>Total Transmission and Distribution Plant</b>	<b>7,832,060</b>		<b>512,755</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	485,839	2.90%	43,609	26
Office Furniture and Equipment (391)	153,546	7.00%		27
Computer Equipment (391.1)	1,115,424	16.70%	87,171	28
Transportation Equipment (392)	521,183	14.30%	32,969	29
Stores Equipment (393)	8,001	5.80%	746	30
Tools, Shop and Garage Equipment (394)	289,022	5.80%	17,976	31
Laboratory Equipment (395)	5,449	5.80%		32
Power Operated Equipment (396)	203,534	14.30%	26,105	33
Communication Equipment (397)	130,243	9.20%	15,214	34
SCADA Equipment (397.1)	295,077	10.00%	49,988	35
Miscellaneous Equipment (398)	1,512	5.80%		36
Other Tangible Property (399)	0			37
<b>Total General Plant</b>	<b>3,208,830</b>		<b>273,778</b>	
<b>Total accum. prov. directly assignable</b>	<b>14,264,863</b>		<b>1,173,983</b>	
Common Utility Plant Allocated to Water Department	0			38
<b>Total accum. prov. for depreciation</b>	<b>14,264,863</b>		<b>1,173,983</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	29,136	0	0	0	8,315,679
390					529,448 26
391					153,546 27
391.1	159,195				1,043,400 28
392					554,152 29
393					8,747 30
394	1,350				305,648 31
395					5,449 32
396					229,639 33
397					145,457 34
397.1					345,065 35
398					1,512 36
399					0 37
	160,545	0	0	0	3,322,063
	269,705	0	0	0	15,169,141
					0 38
	269,705	0	0	0	15,169,141

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>SOURCE OF SUPPLY PLANT</b>			
Structures and Improvements (311)	0		1
Collecting and Impounding Reservoirs (312)	0		2
Lake, River and Other Intakes (313)	0		3
Wells and Springs (314)	0		4
Infiltration Galleries and Tunnels (315)	0		5
Supply Mains (316)	0		6
Other Water Source Plant (317)	0		7
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>
<b>PUMPING PLANT</b>			
Structures and Improvements (321)	0		8
Boiler Plant Equipment (322)	0		9
Other Power Production Equipment (323)	0		10
Steam Pumping Equipment (324)	0		11
Electric Pumping Equipment (325)	0		12
Diesel Pumping Equipment (326)	0		13
Hydraulic Pumping Equipment (327)	0		14
Other Pumping Equipment (328)	0		15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Structures and Improvements (331)	0		16
Water Treatment Equipment (332)	0		17
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Structures and Improvements (341)	0		18
Distribution Reservoirs and Standpipes (342)	0		19
Transmission and Distribution Mains (343)	2,269,027	1.00%	206,053
Fire Mains (344)	0		21
Services (345)	1,579,314	2.00%	146,493
Meters (346)	0		23
Hydrants (348)	536,652	1.70%	45,512

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					0 17
	0	0	0	0	0
341					0 18
342					0 19
343					2,475,080 20
344					0 21
345					1,725,807 22
346					0 23
348					582,164 24

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>4,384,993</b>		<b>398,058</b>
<b>GENERAL PLANT</b>			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>4,384,993</b>		<b>398,058</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>4,384,993</b>		<b>398,058</b>

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	4,783,051
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	4,783,051
					0 38
	0	0	0	0	4,783,051

## 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			202,611	<b>202,611</b>	1
February			193,459	<b>193,459</b>	2
March			213,490	<b>213,490</b>	3
April			206,106	<b>206,106</b>	4
May			232,730	<b>232,730</b>	5
June			243,822	<b>243,822</b>	6
July			258,642	<b>258,642</b>	7
August			230,721	<b>230,721</b>	8
September			218,244	<b>218,244</b>	9
October			218,519	<b>218,519</b>	10
November			199,362	<b>199,362</b>	11
December			200,976	<b>200,976</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>2,618,682</b>	<b>2,618,682</b>	
Less: Water sold				2,447,719	13
Volume pumped but not sold				<b>170,963</b>	14
Volume sold as a percent of volume pumped				<b>93%</b>	15
Volume used for water production, water quality and system maintenance				798	16
Volume related to equipment/system malfunction				2,619	17
Non-utility volume NOT included in water sales				374	18
Total volume not sold but accounted for				<b>3,791</b>	19
Volume pumped but unaccounted for				<b>167,172</b>	20
Percent of water lost				<b>6%</b>	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				9,591	24
Date of maximum: 6/14/2007					25
Cause of maximum:					26
Hot, dry weather					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				4,891	27
Date of minimum: 11/23/2007					28
Total KWH used for pumping for the year				9,307,950	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>	
#1 NORTH STREET - ABANDONED	BH427	0	0	0	No	<b>1</b>
#3 MORELAND	BH429	1,995	14	1,404,000	Yes	<b>2</b>
#4 NEWHALL	BH430	1,995	12	0	No	<b>3</b>
#5 EAST AVE	BH431	2,120	19	1,586,880	Yes	<b>4</b>
#6 SUNSET DR	BH432	2,075	20	2,852,640	Yes	<b>5</b>
#7 MERRILL	BH433	1,650	20	980,640	Yes	<b>6</b>
#8 SAYLESVILLE RD	BH434	2,024	20	1,340,640	Yes	<b>7</b>
#9 CRESTWOOD	BH435	1,725	20	1,847,500	Yes	<b>8</b>
#10 WOLF RD	BH436	2,145	28	3,418,560	Yes	<b>9</b>
#2 BAXTER ST	EQ944	1,835	14	0	No	<b>10</b>
#11 2578 RIVER RD	RL255	127	16	462,240	Yes	<b>11</b>
#12 2566 RIVER RD	RL256	144	16	997,920	Yes	<b>12</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	#10	#2A	#2B	1
Location	WELL #10	WELL #2	WELL #2	2
Purpose	P	P	B	3
Destination	R	R	D	4
Pump Manufacturer	BYRON JACKSON	BYRON JACKSON	PEERLESS	5
Year Installed	1999	1993	1998	6
Type	SUBMERSIBLE	SUBMERSIBLE	CENTRIFUGAL	7
Actual Capacity (gpm)	2,544	605	800	8
Pump Motor or Standby Engine Mfr	BYRON JACKSON	BYRON JACKSON	US	9 10
Year Installed	2002	1993	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	1,000	200	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#3A	#5A	#5B	14
Location	WELL #3	WELL #5	WELL #5	15
Purpose	P	P	B	16
Destination	D	R	D	17
Pump Manufacturer	CENTRILIFT	GOULDS	PEERLESS	18
Year Installed	2007	1999	1956	19
Type	SUBMERSIBLE	VERTICAL TURBINE	CENTRIFUGAL	20
Actual Capacity (gpm)	975	1,102	1,200	21
Pump Motor or Standby Engine Mfr	CENTRILIFT	GE	GE	22 23
Year Installed	2007	1991	1956	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	322	250	75	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#5C	#6A	#6B	1
Location	WELL #5	WELL #6	WELL #6	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	ITT-AC	BYRON JACKSON	AMERICAN MARSH	5
Year Installed	1996	1997	2004	6
Type	CENTRIFUGAL	SUBMERSIBLE	CENTRIFUGAL	7
Actual Capacity (gpm)	800	1,533	2,000	8
Pump Motor or Standby Engine Mfr	MARATHON	BYRON JACKSON	US	9 10
Year Installed	1996	1999	2004	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	400	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#6C	#7	#8A	14
Location	WELL #6	WELL #7	WELL #8	15
Purpose	B	P	P	16
Destination	D	D	R	17
Pump Manufacturer	ITT-AC	CENTRILIFT	CENTRILIFT	18
Year Installed	2000	2005	2006	19
Type	CENTRIFUGAL	SUBMERSIBLE	SUBMERSIBLE	20
Actual Capacity (gpm)	2,300	730	1,600	21
Pump Motor or Standby Engine Mfr	US	CENTRILIFT	CENTRILIFT	22 23
Year Installed	2000	2005	2006	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	150	200	350	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	#8B	#8C	#9A	1
Location	WELL #8	WELL #8	WELL #9	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE	CENTRILIFT	5
Year Installed	2006	2006	2002	6
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	7
Actual Capacity (gpm)	2,600	2,600	1,350	8
Pump Motor or Standby Engine Mfr	US	US	CENTRILIFT	9 10
Year Installed	2006	2006	2002	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	150	350	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#9B	#9C	AIRPORT BOOSTER-A	14
Location	WELL #9	WELL #9	AIRPORT BOOSTER	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	ITT-AC	PEERLESS	AURORA	18
Year Installed	2002	1982	1989	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	2,200	1,400	1,900	21
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	US	22 23
Year Installed	1993	1993	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	75	75	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	AIRPORT BOOSTER-B	HIGHLINE BOOSTER-A	HIGHLINE BOOSTER-B	1
Location	AIRPORT BOOSTER	HIGHLINE BOOSTER	HIGHLINE BOOSTER	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	PEERLESS	PEERLESS	5
Year Installed	1989	1998	1998	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,100	1,000	1,000	8
Pump Motor or Standby Engine Mfr	GE	US	US	9 10
Year Installed	2001	1998	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	50	50	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGHLINE BOOSTER-C	HILLCREST BOOSTER-A	HILLCREST BOOSTER-B	14
Location	HIGHLINE BOOSTER	HILLCREST BOOSTER	HILLCREST BOOSTER	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	PEERLESS	AURORA	AURORA	18
Year Installed	1998	1996	1996	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	1,000	250	250	21
Pump Motor or Standby Engine Mfr	US	MARATHON	MARATHON	22 23
Year Installed	1998	1996	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	15	15	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	HILLCREST BOOSTER-C	HILLCREST BOOSTER-D	MADISON BOOSTER-A	1
Location	HILLCREST BOOSTER	HILLCREST BOOSTER	MADISON BOOSTER	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	BERKLEY	AURORA	5
Year Installed	1996	2000	2007	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	2,000	60	2,100	8
Pump Motor or Standby Engine Mfr	MARATHON	US	BALDOR	9 10
Year Installed	1996	2000	2007	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	5	125	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	MADISON BOOSTER-B	OAKMONT BOOSTER #1	OAKMONT BOOSTER #2	14
Location	MADISON BOOSTER	OAKMONT BOOSTER	OAKMONT BOOSTER	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	AURORA	AURORA	18
Year Installed	2007	2004	2004	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	2,100	150	150	21
Pump Motor or Standby Engine Mfr	BALDOR	US	US	22 23
Year Installed	2007	2004	2004	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	125	8	8	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	OAKMONT BOOSTER #3	OAKMONT BOOSTER #4	RIVER HILLS-A	1
Location	OAKMONT BOOSTER	OAKMONT BOOSTER	RIVER PLACE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	2004	2004	2004	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,000	175	8
Pump Motor or Standby Engine Mfr	US	US	MARATHON	9 10
Year Installed	2004	2004	2004	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	5	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	RIVER HILLS-B	SOUTHEAST BOOSTER	STARDUST BOOSTER-A	14
Location	RIVER PLACE	WELL #5	STARDUST BOOSTER	15
Purpose	B	B	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	AC	AURORA	18
Year Installed	2002	1983	2003	19
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	110	900	700	21
Pump Motor or Standby Engine Mfr	MARATHON	US	US	22 23
Year Installed	2002	1983	2003	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	3	40	15	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	STARDUST BOOSTER-B	TALLGRASS BOOSTER	WELL #11	1
Location	STARDUST BOOSTER	UWW BOOSTER	2578 RIVER RD	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	AURORA	AURORA	GRUNDFOS	5
Year Installed	1976	1996	2006	6
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	7
Actual Capacity (gpm)	1,000	130	475	8
Pump Motor or Standby Engine Mfr	MARATHON	MARATHON	GRUNDFOS	9 10
Year Installed	1991	1996	2006	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	5	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #12	WOODRIDGE BOOSTER-A	WOODRIDGE BOOSTER-B	14
Location	2566 RIVER RD	WOODRIDGE BOOSTER	WOODRIDGE BOOSTER	15
Purpose	P	B	B	16
Destination	R	D	D	17
Pump Manufacturer	GRUNDFOS	WEINMAN	WEINMAN	18
Year Installed	2006	1999	1999	19
Type	SUBMERSIBLE	CENTRIFUGAL	CENTRIFUGAL	20
Actual Capacity (gpm)	800	1,000	1,000	21
Pump Motor or Standby Engine Mfr	GRUNDFOS	LEESON	LEESON	22 23
Year Installed	2006	1999	1999	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	40	40	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	#2	#3	#5	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		R	<b>3</b>
Year constructed	1932		1956	<b>4</b>
Primary material (earthen, steel, concrete, other)	CONCRETE		CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	0		0	<b>6</b>
Total capacity in gallons (actual)	222,000		2,000,000	<b>7</b>
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	LIQUID	GAS	<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.)	9.2590	1.4000	1.6070	<b>12</b>
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	<b>13</b>
Is water fluoridated (yes, no)?	Y	Y	Y	<b>14</b>

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#6	#8	#9	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1960	1968	1970	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	0	6
Total capacity in gallons (actual)	2,000,000	2,000,000	1,500,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	LIQUID	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	PRESSURE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.6510	3.6000	1.9440	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	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	EVERGREEN TOWER	HILLCREST	HUNTER TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	1958	1978	1998	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	108	123	263	6
Total capacity in gallons (actual)	250,000	5,000,000	400,000	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)		PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		3.6000		12
Is a corrosion control chemical used (yes, no)?		Y		13
Is water fluoridated (yes, no)?		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	MEADOWBROOK	MORRIS TOWER	NE AREA/DAVIDSON	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1999	1998	1968	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	159	180	150	6
Total capacity in gallons (actual)	300,000	100,000	250,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

## 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	NW AREA/UWW		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1991		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	163		6
Total capacity in gallons (actual)	1,250,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
			15
			16
			17
			18
			19
			20
			21
			22
			23
			24
			25

### 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	1.250	552	0	0	0	552	1
M	D	2.000	1,712	0	0	0	1,712	2
M	D	4.000	3,508	0	0	0	3,508	3
P	D	4.000	1,760	152	0	0	1,912	4
M	D	6.000	407,670	35	3,750	0	403,955	5
P	D	6.000	6,951	1,727	0	0	8,678	6
M	D	8.000	601,284	996	120	0	602,160	7
P	D	8.000	161,264	28,949	0	0	190,213	8
M	D	10.000	7,800	0	0	0	7,800	9
M	T	12.000	246,606	86	380	0	246,312	10
P	D	12.000	70,475	25,928	0	0	96,403	11
M	T	16.000	93,222	1,792	0	0	95,014	12
P	T	16.000	9,279	50	0	0	9,329	13
M	T	20.000	54,727	1,605	0	0	56,332	14
P	T	20.000	3,652	0	0	0	3,652	15
M	T	24.000	7,631	0	0	0	7,631	16
<b>Total Within Municipality</b>			<b>1,678,093</b>	<b>61,320</b>	<b>4,250</b>	<b>0</b>	<b>1,735,163</b>	
<b>Total Utility</b>			<b>1,678,093</b>	<b>61,320</b>	<b>4,250</b>	<b>0</b>	<b>1,735,163</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.500	7	0	0	0	7		1
M	0.750	2,204	0	16	0	2,188		2
P	1.000	367	12	0	0	379		3
M	1.000	13,798	136	0	0	13,934	2	4
M	1.250	1,721	0	0	0	1,721		5
P	1.250	138	1	0	0	139		6
M	1.500	518	0	0	0	518		7
P	1.500	27	1	0	0	28		8
P	2.000	11	3	0	0	14		9
M	2.000	478	5	3	0	480		10
M	3.000	8	0	0	0	8		11
M	4.000	155	0	0	0	155		12
P	4.000	6	2	0	0	8		13
M	6.000	117	0	0	0	117		14
P	6.000	67	8	0	0	75		15
M	8.000	89	0	0	0	89		16
P	8.000	3	5	0	0	8		17
M	12.000	2	0	0	0	2		18
<b>Total Utility</b>		<b>19,716</b>	<b>173</b>	<b>19</b>	<b>0</b>	<b>19,870</b>	<b>2</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	16,420	300	16	(5)	16,699	958	1
0.750	1,600	102	66	0	1,636	105	2
1.000	917	10	17	0	910	35	3
1.500	338	20	12	0	346	32	4
2.000	302	15	13	0	304	64	5
3.000	26	3	0	0	29	19	6
4.000	15	0	0	0	15	12	7
6.000	11	0	0	0	11	9	8
<b>Total:</b>	<b>19,629</b>	<b>450</b>	<b>124</b>	<b>(5)</b>	<b>19,950</b>	<b>1,234</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	15,426	665	40	11	0	557	16,699	1
0.750	1,255	311	14	4	0	52	1,636	2
1.000	56	754	32	30	0	38	910	3
1.500	0	307	13	13	0	13	346	4
2.000	0	216	28	47	0	13	304	5
3.000	0	19	3	5	0	2	29	6
4.000	0	4	6	4	0	1	15	7
6.000	0	2	6	2	0	1	11	8
<b>Total:</b>	<b>16,737</b>	<b>2,278</b>	<b>142</b>	<b>116</b>	<b>0</b>	<b>677</b>	<b>19,950</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	126	0	0	(75)	51	1
Within Municipality	3,123	57	15	75	3,240	2
<b>Total Fire Hydrants</b>	<b>3,249</b>	<b>57</b>	<b>15</b>	<b>0</b>	<b>3,291</b>	
<b>Flushing Hydrants</b>						
	0	0	0	0	0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year: 2,811  
 Number of distribution system valves end of year: 4,340  
 Number of distribution valves operated during year: 1,550

---

## WATER OPERATING SECTION FOOTNOTES

---

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

#### General footnotes

A/N 472 Rents from Utility Property: \$90,433-47.0% increase. Additional new cell phone tower leases were added in 2007.

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

Return of net investment on meters charged to sewer department

---

---

## 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 15%, but not less \$10,000, please explain.

A/N 603 Misc expenses: \$81,140-404.2% increase. This is made up of two projects that were expensed in 2007: Corrosion Control study, & New Water Source of Supply.

A/N 620 Operation supervision/eng: \$12,644-121.3% increase. The increase is related to the supervision & engineering required for the construction of new, & upgrades of, booster station facilities.

A/N 624 Pumping labor/expenses: \$18,168-69.9% increase. The increase is due to additional radium compliance sampling required, & new, or upgrades of, booster station facilities.

A/N 631 Maint of structures/improvements: (\$25,584-80.6% decrease). The decrease is due to the reallocation of available labor resources to other projects in 2007.

A/N 665 Misc expenses: \$10,876-28.5% increase. The increase is due to implementing the CityWorks Asset Mgmt module to the GIS system, & adding operational data such as main breaks.

A/N 672 Maint of distribution reservoirs & standpipes: (\$18,640-161.7% decrease). Removal costs by a contractor of cell phone lease equipment at Morris tower.

A/N 673 Maint of transmission & distribution mains: \$67,727-44.0% increase. The replacement program implemented for system valves, & the incidence of main breaks were higher than normal in 2007.

A/N 676 Maint of meters: \$90,217-96.8% increase. The increase is due to the planned changeover program to convert 3,500 meters from MIU's to radio read heads.

A/N 677 Maint of hydrants: \$30,389-39.2% increase. A program to replace damaged & broken infrastructure was implemented in 2007.

A/N 9100 Sales expenses: (\$11,029-68.4% decrease). The decrease is a result of the conclusion of the conservation program that was started in 2006.

A/N 922 Admin exepenses transferred: (\$24,707-23.8% decrease). The decrease is due to the reduction of capital labor utilized in 2007.

A/N 928 Regulatory commission expenses: \$13,804-100% increase.  
Authorization expenses: PSC docket #6240-WR-105, increase water rates \$13,679; PSC docket 6240-CW-114, construction of 1M gallon composite water tower \$125.00.

A/N 930 Misc general expenses: \$26,056-183.6% increase. The increase is a result of improved accuracy in timekeeping & charging specific accounts or work orders.

---

## WATER OPERATING SECTION FOOTNOTES

---

### Property Tax Equivalent (Water) - Part 2 (Page W-07)

**If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.**

The lower tax equivalent was authorized by the City of Waukesha Common Council on 11/19/04. It is for years 2005 thru 2011.

---

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

#### General footnotes

##### Sub-accounts:

- 332.0 Water treatment equipment-chlorine
- 332.1 Water treatment equipment-fluoride
- 332.2 water treatment equipment-silicate
- 346.0 Meters
- 346.1 Meters-AMR
- 397.0 Communication equipment-radios & phones
- 397.1 Billing computer
- 397.2 SCADA system
- 397.3 Microcomputers

A/N 391-398 are authorized by PSC docket 05-US-106.

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

A/N 314 Wells & springs \$198,401: hydro-geological exploration \$114,356; perform test drilling \$59,912; Well #13 design \$22,698; Mgrs. time for capital expenditures \$1,435.

A/N 321 Structures & improvements \$588,163: Madison St booster station upgrades PSC docket 6240-CW-113 \$586,728; Mgrs. time for capital expenditures \$1,435.

A/N 325 Electric pumping equipment \$363,545: Well #3 upgrades PSC docket 6240-CW-110 \$145,750; Madison St booster station upgrades PSC docket 6240-CW-113 \$217,795.

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

A/N 391.1 Computer equipment \$159,195: all obsolete computer equipment retired.

---

### Reservoirs, Standpipes & Water Treatment (Page W-20)

#### General footnotes

Identification #3-addition of a radium removal pressure filter.

---

### Water Mains (Page W-21)

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

Column e - # of feet added during the year for developers is 47,676, installed at actual cost. There was 13,644 ft. of Utility installed mains and/or infrastructure work.

---

---

## WATER OPERATING SECTION FOOTNOTES

---

### Water Services (Page W-22)

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

Services installed by the Utility are billed directly to property owners after completion on the basis of the prior year's average cost of 1" copper service. In 2007, 128 services were developer installed, 27 services were homeowner installed, & 18 services were Utility installed. Homeowner installed services are recorded at estimated cost.

---

### Meters (Page W-23)

Explain all reported adjustments.

Column e: adjustments are the result of the reconciliation between the end of the year report & the physical inventory of all in-stock meters.

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

The Utility uses the alternative sample-testing plan for in-use meters per PSC 185.761. The last major change out program began in 1988 using a 20-yr. cycle, and the next change out program will start on or before 2008.

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.

No-all station meters are tested yearly.

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

1-6" meter was purchased in 2006, & has not been installed. It was factory-tested at time of purchase.

1-6" meter is not in use by the property owner, Waukesha Memorial Hospital. It will be tested when it is back in service.

---

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

General footnotes

We continue to test & operate distribution valves & hydrants as part of our 2-year cyclical schedule.

Explain all reported Adjustments.

We transferred the assets (hydrants) to the Utility through the border agreement with the City of Pewaukee.

---