



3014 (02-02-05)

ANNUAL REPORT

OF

Name: SANITARY DISTRICT NO. 4 - TOWN OF BROOKFIELD

Principal Office: 645 NORTH JANACEK ROAD
P.O. BOX
BROOKFIELD, WI 53045

For the Year Ended: DECEMBER 31, 2007

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: SANITARY DISTRICT NO. 4 - TOWN OF BROOKFIELD

Utility Address: 645 NORTH JANACEK ROAD

P.O. BOX

BROOKFIELD, WI 53045

When was utility organized? 4/5/1988

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: INGE HEIDMANN

Title: BOOKKEEPER

Office Address:

645 NORTH JANACEK ROAD

P.O. BOX

BROOKFIELD, WI 53045

Telephone: (262) 796 - 3788

Fax Number: (262) 796 - 0339

E-mail Address: accountingsd@townofbrookfield.com

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

Name: WENDI UNGER

Title: SENIOR MANAGER

Office Address: VIRCHOW KRAUSE & COMPANY LLP

115 S 84TH ST STE 400

MILWAUKEE, WI 53214

Telephone: (414) 777 - 5423

Fax Number: (414) 777 - 5555

E-mail Address: wunger@virchowkrause.com

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

Name: KEITH HENDERSON

Title: PRESIDENT

Office Address:

645 NORTH JANACEK ROAD

BROOKFIELD, WI 53045

Telephone: (262) 796 - 3788

Fax Number: (262) 796 - 0339

E-mail Address:

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

IDENTIFICATION AND OWNERSHIP

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

Name: WENDI UNGER

Title: SENIOR MANAGER

Office Address: VIRCHOW KRAUSE & COMPANY LLP
115 S 84TH ST STE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5423

Fax Number: (414) 777 - 5555

E-mail Address: wunger@virchowkrause.com

Date of most recent audit report: 3/20/2008

Period covered by most recent audit: 1/1/07 - 12/31/07

Names and titles of utility management including manager or superintendent:

Name: TERRY HEIDMANN

Title: SUPERINTENDENT

Office Address:
645 NORTH JANACEK ROAD
P.O. BOX
BROOKFIELD, WI 53045

Telephone: (262) 796 - 3788

Fax Number: (262) 796 - 0339

E-mail Address:

Name of utility commission/committee: TOWN BOARD

Names of members of utility commission/committee:

- ROBERT FLESSAS,
- MR KEITH HENDERSON, PRESIDENT
- JOHN SCHATZMAN,
- DAN SHEA
- PATRICK STROEBEL

Is sewer service rendered by the utility? NO

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

Date of Ordinance:

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

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

IDENTIFICATION AND OWNERSHIP

Firm Name:

Contact Person:

Title:

Telephone:

Fax Number:

E-mail Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	904,576	900,709	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	429,024	450,688	2
Depreciation Expense (403)	201,884	169,279	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	13,842	13,643	5
Total Operating Expenses	644,750	633,610	
Net Operating Income	259,826	267,099	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	259,826	267,099	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	83,326	81,483	10
Miscellaneous Nonoperating Income (421)	79,799	182,313	11
Total Other Income	163,125	263,796	
Total Income	422,951	530,895	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(73,093)	(73,093)	12
Other Income Deductions (426)	180,243	180,237	13
Total Miscellaneous Income Deductions	107,150	107,144	
Income Before Interest Charges	315,801	423,751	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	40,425	44,512	14
Amortization of Debt Discount and Expense (428)	15,213	15,931	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	115,748	121,665	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	171,386	182,108	
Net Income	144,415	241,643	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,277,433	9,035,790	20
Balance Transferred from Income (433)	144,415	241,643	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	9,421,848	9,277,433	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	904,576		904,576	1
Total (Acct. 400):	904,576	0	904,576	
Operation and Maintenance Expense (401-402):				
Derived	429,024		429,024	2
Total (Acct. 401-402):	429,024	0	429,024	
Depreciation Expense (403):				
Derived	201,884		201,884	3
Total (Acct. 403):	201,884	0	201,884	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	13,842		13,842	5
Total (Acct. 408):	13,842	0	13,842	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	259,826	0	259,826	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INVESTMENT INCOME	48,477	0	48,477	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON SPECIAL ASSESSMENTS	34,849	0	34,849 12
Total (Acct. 419):	83,326	0	83,326
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	0	0 13
MAC ASSESSMENTS	0	79,799	79,799 14
Total (Acct. 421):	0	79,799	79,799
TOTAL OTHER INCOME:	83,326	79,799	163,125
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(73,093)	██████████	(73,093) 15
NONE	0	0	0 16
Total (Acct. 425):	(73,093)	0	(73,093)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	180,243	180,243 17
NONE	0	0	0 18
Total (Acct. 426):	0	180,243	180,243
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(73,093)	180,243	107,150
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	40,425	██████████	40,425 19
Total (Acct. 427):	40,425	0	40,425
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	15,213	██████████	15,213 20
Total (Acct. 428):	15,213	0	15,213
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	115,748	██████████	115,748 22
Total (Acct. 430):	115,748	0	115,748

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	171,386	0	171,386
NET INCOME:	244,859	(100,444)	144,415
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	9,580,294	(302,861)	9,277,433 25
Total (Acct. 216):	9,580,294	(302,861)	9,277,433
Balance Transferred from Income (433):			
Derived	244,859	(100,444)	144,415 26
Total (Acct. 433):	244,859	(100,444)	144,415
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	9,825,153	(403,305)	9,421,848

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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.
 2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	904,576	0	0	0	904,576	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
.					0	6
Revenues subject to Wisconsin Remainder Assessment	904,576	0	0	0	904,576	

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	172,251		172,251	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	69,913		69,913	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	242,164	0	242,164	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	4.2	1
Electric		2
Gas		3
Sewer	1.8	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (100)	17,064,976	16,982,037	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,902,410	3,625,127	2
Net Utility Plant	13,162,566	13,356,910	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	399,540	434,352	6
Special Funds (125)	0	0	7
Total Other Property and Investments	399,540	434,352	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	1,065,799	1,003,463	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	95,308	112,414	11
Other Accounts Receivable (143)	4,350	160	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	125,052	136,260	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	4,454	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	1,290,509	1,256,751	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	97,559	112,772	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	6,650	11,084	20
Total Deferred Debits	104,209	123,856	
Total Assets and Other Debits	14,956,824	15,171,869	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	0	0	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	9,421,848	9,277,433	23
Total Proprietary Capital	9,421,848	9,277,433	
LONG-TERM DEBT			
Bonds (221)	900,000	1,000,000	24
Advances from Municipality (223)	3,373,460	3,561,464	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	4,273,460	4,561,464	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	15,410	11,036	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	0	0	31
Interest Accrued (237)	9,850	10,875	32
Other Current and Accrued Liabilities (238)	37,861	33,638	33
Total Current and Accrued Liabilities	63,121	55,549	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	1,198,395	1,277,423	36
Total Deferred Credits	1,198,395	1,277,423	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	14,956,824	15,171,869	

NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	16,982,037	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,484,947	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	10,550,158	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)	29,871				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	17,064,976	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	1,542,032	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	2,360,378	0	0	0	13
Total Accumulated Provision	3,902,410	0	0	0	
Net Utility Plant	13,162,566	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	1,444,992				1,444,992	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	201,884				201,884	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	689				689	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	202,573	0	0	0	202,573	16
Debits during year						17
Book cost of plant retired	105,533				105,533	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	105,533	0	0	0	105,533	25
Balance end of year (110.1)	1,542,032	0	0	0	1,542,032	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	2,180,135				2,180,135	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	180,243				180,243	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	180,243	0	0	0	180,243	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	2,360,378	0	0	0	2,360,378	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
\$1,600,000 GENERAL OBLIGATION WATER BONDS	1,732	428	7,793	1
\$3,400,000 GENERAL OBLIGATION WATER BONDS	13,481	428	89,766	2
Total			97,559	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)
Balance first of year	0 1
Changes during year (explain):	
Balance end of year	0
	0

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
GENERAL OBLIGATIONS - WATER BOND	04/01/1999	10/01/2016	3.75%	900,000	1
Total Bonds (Account 221):				900,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances (223)					
ADVANCE FROM SEWER UTILITY	12/31/2001	12/31/2021	3.25%	3,373,460	1
Total for Account 223				3,373,460	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	13,842	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	<u>13,842</u>	
Taxes paid during year:		
County, state and local taxes	0	6
Social Security taxes	12,884	7
PSC Remainder Assessment	958	8
Other (explain):		
NONE		9
Total payments and other debits	<u>13,842</u>	
Balance end of year	<u><u>0</u></u>	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
GENERAL OBLIGATION WATER BONDS 1996	0			0	1
GENERAL OBLIGATION WATER BONDS 1999	10,875	40,425	41,450	9,850	2
Subtotal	10,875	40,425	41,450	9,850	
Advances from Municipality (223)					
ADVANCE FROM SEWER UTILITY	0	115,748	115,748	0	3
Subtotal	0	115,748	115,748	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	10,875	156,173	157,198	9,850	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	399,540	2
Total (Acct. 124):	399,540	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	95,308	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	95,308	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
MISCELLANEOUS	4,350	11
Total (Acct. 143):	4,350	
Receivables from Municipality (145):		
DELINQUENTS AND ASSESSMENTS PLACED ON TAX ROLL	125,052	12
Total (Acct. 145):	125,052	
Prepayments (165):		
NONE	0	13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
WELL 3 & 4	6,650	15
Total (Acct. 183):	6,650	

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)	
<hr/>		
Payables to Municipality (233):		
NONE		16
Total (Acct. 233):	0	
<hr/>		
Other Deferred Credits (253):		
Regulatory Liability	1,169,481	17
INTEREST ON SPECIAL ASSESSMENTS PLACED ON TAX ROLL	28,914	18
Total (Acct. 253):	1,198,395	
<hr/>		

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)		
Add Average:							
Utility Plant in Service (101.1)	6,452,058	0	0	0	6,452,058	1	
Materials and Supplies	0	0	0	0	0	2	
Other (specify):						0	3
Less Average:							
Reserve for Depreciation (110.1)	1,493,512	0	0	0	1,493,512	4	
Customer Advances for Construction					0	5	
Regulatory Liability	1,206,027	0	0	0	1,206,027	6	
					0	7	
Average Net Rate Base	3,752,519	0	0	0	3,752,519		
Net Operating Income	259,826	0	0	0	259,826	8	
Net Operating Income as a percent of							
Average Net Rate Base	6.92%	N/A	N/A	N/A	6.92%		

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	1,242,574	0	0	0	1,242,574	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	73,093	0	0	0	73,093	3
Other (specify):					0	4
Balance End of Year	1,169,481	0	0	0	1,169,481	

FINANCIAL SECTION FOOTNOTES

Balance Sheet (Page F-06)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

We have compiled the accompanying PSC Report of the Sanitary District No. 4 - Town of Brookfield, enterprise fund of the Town of Brookfield, as of December 31, 2007 and 2006, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting, in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with the requirements of the Wisconsin Public Service Commission which differ from generally accepted accounting principles. This report is intended solely for the information and use of the Wisconsin Public Service Commission is not intended to be and should not be used by anyone other than the specified party.

VIRCHOW, KRAUSE & COMPANY,LLP

Milwaukee, Wisconsin
March 20, 2008

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

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

Water Tower Painting authorized 11/8/02

Rehab of well authorized 2/9/00.

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

Done

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	892,343	889,016	1
Total Sales of Water	892,343	889,016	
Other Operating Revenues			
Forfeited Discounts (470)	4,580	4,927	2
Miscellaneous Service Revenues (471)	520	80	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	7,133	6,686	6
Total Other Operating Revenues	12,233	11,693	
Total Operating Revenues	904,576	900,709	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	7,269	6,207	7
Pumping Expenses (620-625)	117,766	120,651	8
Water Treatment Expenses (630-635)	30,922	25,225	9
Transmission and Distribution Expenses (640-655)	87,939	121,239	10
Customer Accounts Expenses (901-904)	17,051	17,572	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	168,077	159,794	13
Total Operation and Maintenance Expenses	429,024	450,688	
Other Operating Expenses			
Depreciation Expense (403)	201,884	169,279	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	13,842	13,643	16
Total Other Operating Expenses	215,726	182,922	
Total Operating Expenses	644,750	633,610	
NET OPERATING INCOME	259,826	267,099	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential	57	1	2,813	1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	57	1	2,813	
Metered Sales to General Customers (461)				
Residential	1,815	142,828	369,453	4
Commercial	179	106,643	224,730	5
Industrial				6
Total Metered Sales to General Customers (461)	1,994	249,471	594,183	
Private Fire Protection Service (462)	165		40,381	7
Public Fire Protection Service (463)	1		249,892	8
Other Sales to Public Authorities (464)	7	2,101	5,074	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
 Total Sales of Water	 2,224	 251,573	 892,343	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	249,892	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify): NONE		4
Total Public Fire Protection Service (463)	249,892	
Forfeited Discounts (470):		
Customer late payment charges	4,580	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	4,580	
Miscellaneous Service Revenues (471):		
SERVICE CALLS	520	7
Total Miscellaneous Service Revenues (471)	520	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	478	10
Other (specify): PRIVATE WELL PERMITS	5,145	11
STATUS LETTERS	1,130	12
MISCELLANEOUS	380	13
Total Other Water Revenues (474)	7,133	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	2,798	1,684	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	38	90	3
Maintenance of Water Source Plant (605)	4,433	4,433	4
Total Source of Supply Expenses	7,269	6,207	
PUMPING EXPENSES			
Operation Labor (620)	33,415	30,951	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	72,441	71,923	7
Operation Supplies and Expenses (623)	2,661	1,063	8
Maintenance of Pumping Plant (625)	9,249	16,714	9
Total Pumping Expenses	117,766	120,651	
WATER TREATMENT EXPENSES			
Operation Labor (630)	8,194	7,854	10
Chemicals (631)	8,556	9,057	11
Operation Supplies and Expenses (632)	6,291	3,949	12
Maintenance of Water Treatment Plant (635)	7,881	4,365	13
Total Water Treatment Expenses	30,922	25,225	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	21,670	19,892	14
Operation Supplies and Expenses (641)	5,827	6,924	15
Maintenance of Distribution Reservoirs and Standpipes (650)	17,765	21,240	16
Maintenance of Mains (651)	4,095	30,260	17
Maintenance of Services (652)	25,143	29,833	18
Maintenance of Meters (653)	8,479	9,485	19
Maintenance of Hydrants (654)	3,190	2,319	20
Maintenance of Other Plant (655)	1,770	1,286	21
Total Transmission and Distribution Expenses	87,939	121,239	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	4,868	4,732	22
Accounting and Collecting Labor (902)	9,682	10,632	23
Supplies and Expenses (903)	2,501	2,208	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	17,051	17,572	
SALES EXPENSES			
Sales Expenses (910)		0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	78,428	78,644	27
Office Supplies and Expenses (921)	5,171	4,128	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	11,726	15,791	30
Property Insurance (924)	26,003	16,200	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	41,335	38,297	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)	3,325	3,934	35
Transportation Expenses (933)	2,089	2,800	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	168,077	159,794	
Total Operation and Maintenance Expenses	429,024	450,688	

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			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
Net property tax equivalent		0	0	
Social Security		12,884	12,926	3
PSC Remainder Assessment		958	717	4
Other (specify): NONE			0	5
Total tax expense		13,842	13,643	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	149,823		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)	84,802		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	259,636	48,606	11
Total Source of Supply Plant	494,261	48,606	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	1,232,728	5,492	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	466,734	8,230	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	1,699,462	13,722	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	581,217		23
Total Water Treatment Plant	581,217	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			149,823	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)			84,802	8
Infiltration Galleries and Tunnels (315)			0	9
Supply Mains (316)			0	10
Other Water Source Plant (317)	48,352		259,890	11
Total Source of Supply Plant	48,352	0	494,515	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			1,238,220	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			474,964	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			0	20
Total Pumping Plant	0	0	1,713,184	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			581,217	23
Total Water Treatment Plant	0	0	581,217	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	491,704		26
Transmission and Distribution Mains (343)	1,564,775		27
Fire Mains (344)	0		28
Services (345)	408,133		29
Meters (346)	191,930	495	30
Hydrants (348)	793,826		31
Other Transmission and Distribution Plant (349)	33,490		32
Total Transmission and Distribution Plant	3,483,858	495	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	12,391	1,510	35
Computer Equipment (391.1)	87,666	106,978	36
Transportation Equipment (392)	36,356		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)	1,307		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	22,651		44
Other Tangible Property (399)	0		45
Total General Plant	160,371	108,488	
Total utility plant in service directly assignable	6,419,169	171,311	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	6,419,169	171,311	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			491,704 26
Transmission and Distribution Mains (343)			1,564,775 27
Fire Mains (344)			0 28
Services (345)			408,133 29
Meters (346)			192,425 30
Hydrants (348)			793,826 31
Other Transmission and Distribution Plant (349)			33,490 32
Total Transmission and Distribution Plant	0	0	3,484,353
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			13,901 35
Computer Equipment (391.1)	57,181		137,463 36
Transportation Equipment (392)			36,356 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)			1,307 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			22,651 44
Other Tangible Property (399)			0 45
Total General Plant	57,181	0	211,678
Total utility plant in service directly assignable	105,533	0	6,484,947
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	105,533	0	6,484,947

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,125		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)	83,236		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	84,361	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	386,340		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	99,697		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	486,037	0	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	5,611		23
Total Water Treatment Plant	5,611	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			1,125 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)			83,236 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	84,361
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			386,340 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			99,697 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	486,037
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			5,611 23
Total Water Treatment Plant	0	0	5,611

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	356,580		26
Transmission and Distribution Mains (343)	7,624,996		27
Fire Mains (344)	8,385		28
Services (345)	1,575,705		29
Meters (346)	6,272		30
Hydrants (348)	402,055		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	9,973,993	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	156		44
Other Tangible Property (399)	0		45
Total General Plant	156	0	
Total utility plant in service directly assignable	10,550,158	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	10,550,158	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			356,580 26
Transmission and Distribution Mains (343)			7,624,996 27
Fire Mains (344)			8,385 28
Services (345)			1,575,705 29
Meters (346)			6,272 30
Hydrants (348)			402,055 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	9,973,993
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			156 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	156
Total utility plant in service directly assignable	0	0	10,550,158
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	10,550,158

SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

Sources of Water Supply					
Month	Purchased Water Gallons (000's)	Surface Water Gallons (000's)	Ground Water Gallons (000's)	Total Gallons All Methods (000's)	
(a)	(b)	(c)	(d)	(e)	
January			22,992	22,992	1
February			19,358	19,358	2
March			23,958	23,958	3
April			21,262	21,262	4
May			24,043	24,043	5
June			28,479	28,479	6
July			31,442	31,442	7
August			25,603	25,603	8
September			24,129	24,129	9
October			23,291	23,291	10
November			21,020	21,020	11
December			21,501	21,501	12
Total annual pumpage	0	0	287,078	287,078	
Less: Water sold				251,573	13
Volume pumped but not sold				35,505	14
Volume sold as a percent of volume pumped				88%	15
Volume used for water production, water quality and system maintenance				3,766	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales				19,024	18
Total volume not sold but accounted for				22,790	19
Volume pumped but unaccounted for				12,715	20
Percent of water lost				4%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,282	24
Date of maximum: 6/28/2007					25
Cause of maximum:					26
Dry weather conditions.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				581	27
Date of minimum: 12/25/2007					28
Total KWH used for pumping for the year				640,417	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
860 PLAUTEAU LANE	1	350	10	590,000	Yes	1
21375 CLARION LANE	2	314	10	374,000	Yes	2
150 SOUTH BARKER ROAD	3	450	15	429,000	Yes	3
160 SOUTH BARKER ROAD	4	370	16	432,000	Yes	4
20800 MARY LYNN DRIVE	5	220	12	662,000	Yes	5
20800 MARY LYNN DRIVE	6	202	6	410,000	Yes	6

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)	
860 PLAUTEAU LANE	1	0	0	0	1
21375 CLARION LANE	2	0	0	0	2
150 SOUTH BARKER ROAD	3	0	0	0	3
160 SOUTH BARKER ROAD	4	0	0	0	4
20800 MARY LYNN DRIVE	5	0	0	0	5
20800 MARY LYNN DRIVE	6	0	0	0	6

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	CLARION	PLATEAU	WELL #3	1
Location	21375 CLARION LANE	860 PLATEAU LANE	150 SOUTH BARKER ROAD	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	SIMMONS	SIMMONS	GOULD	5
Year Installed	2001	1995	2007	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	260	410	298	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	G.E.	10
Year Installed	2001	1995	1990	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	30	20	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4	WELL #5	WELL #6	14
Location	0125 WATER TOWER BLVD.	20800 MARY LYNN DR	20800 MARY LYNN DRIVE	15
Purpose	P	P	P	16
Destination	R	D	D	17
Pump Manufacturer	SIMMONS	CHRISTENSEN	CHRISTENSEN	18
Year Installed	2000	2005	2005	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	20
Actual Capacity (gpm)	300	425	280	21
Pump Motor or Standby Engine Mfr	U.S.	U.S.	FRANKLIN	23
Year Installed	1992	1996	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	30	40	15	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	ION #2, 21510 BIRDSEYE LN TION #3, 150 S. BARKER RD ION #3, 1505 BARKER ROAD			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1997	1990	1987	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	0	120	6
Total capacity in gallons (actual)	215,000	225,000	250,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0800	1.0800	1.0800	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	N	N	14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	979	0	0	0	979	1
M	D	6.000	8,264	0	0	0	8,264	2
P	D	6.000	51,144	0	0	0	51,144	3
M	D	8.000	30,781	0	0	0	30,781	4
P	D	8.000	73,211	0	0	0	73,211	5
P	D	10.000	7,884	0	0	0	7,884	6
P	D	12.000	66,969	0	0	0	66,969	7
Total Within Municipality			239,232	0	0	0	239,232	
Total Utility			239,232	0	0	0	239,232	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	14	0	0	0	14		1
M	1.000	1,468	0	0	0	1,468	16	2
M	1.250	43	0	0	0	43	1	3
M	1.500	65	0	0	0	65	2	4
M	2.000	59	0		2	61	6	5
M	4.000	30	0	0	0	30	1	6
M	6.000	41	0	0	3	44	6	7
M	8.000	12	0	0	0	12	2	8
Total Utility		1,732	0	0	5	1,737	34	

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	160	0	0	0	160	0	1
0.750	1,792	0	0	(1)	1,791	122	2
1.000	88	2	0	(1)	89	4	3
1.500	54	0	0	0	54	10	4
2.000	30	1	0	0	31	3	5
3.000	8	0	0	0	8	0	6
4.000	1	0	0	0	1	0	7
6.000	10	0	0	0	10	0	8
8.000	1	0	0	0	1	0	9
Total:	2,144	3	0	(2)	2,145	139	

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	134	1	0	0	0	25	160	1
0.750	1,619	99	0	0	0	73	1,791	2
1.000	9	66	0	2	0	12	89	3
1.500	0	46	0	5	0	3	54	4
2.000	1	24	0	0	0	6	31	5
3.000	0	3	0	0	0	5	8	6
4.000	0	0	0	0	0	1	1	7
6.000	0	0	0	0	0	10	10	8
8.000	0	0	0	0	0	1	1	9
Total:	1,763	239	0	7	0	136	2,145	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	548				548	2
Total Fire Hydrants	548	0	0	0	548	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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:	548
Number of distribution system valves end of year:	916
Number of distribution valves operated during year:	506

WATER OPERATING SECTION FOOTNOTES

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

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

Done

Water Operation & Maintenance Expenses (Page W-05)

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

Account 924 - The reason this increased is we had an increase in insurance rates and in the current year we did not have any prepaid insurance.

Account 625 - In 2006 the SD installed a new soft start in 2007 they installed a new VFD because the soft start did not solve the problem on its own.

Account 651 - In 2006 there was a large main break on Bluemound near Eble Park. In 2007 there were no breaks only labor to exercise valves and general maintenance.

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

They replaced one of their SCADA systems which was a lot of computer additions.

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

They got rid of one of their SCADA systems.

Water Services (Page W-18)

Explain all reported Adjustments.

Adjustments were made to bring schedule into agreement with the District's records.

Meters (Page W-19)

Explain all reported adjustments.

There were adjustments needed to bring the schedule into agreement with the District's records.

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

The schedule is as follows:

5/8 and 3/4 inch meters are replaced every 10 years.

1 inch every 4 years.

1 1/2 & 2 every 2 years.

They are replaced, tested and rebuilt before being placed back into stock.

WATER OPERATING SECTION FOOTNOTES

Meters (Page W-19)

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

The residential 2" meter is a deduct meter for a very large water softening system installed in a residence.

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.

The meters at pumpstations #1 and #2 are being tested every 2 years. The other stations have mag meters which the manufacturer specifications indicate do not need and cannot be tested.
