



3013 (02-02-05)

ANNUAL REPORT

OF

Name: VILLAGE OF ALLOUEZ WATER DEPARTMENT

Principal Office: 1900 LIBAL STREET
GREEN BAY, WI 54301

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: VILLAGE OF ALLOUEZ WATER DEPARTMENT

Utility Address: 1900 LIBAL STREET
GREEN BAY, WI 54301

When was utility organized? 1/1/1926

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JULIE BEAUCHAMP, CPA

Title: VILLAGE ACCOUNTANT

Office Address:

1900 LIBAL STREET
GREEN BAY, WI 54301

Telephone: (920) 448 - 2800 EXT 112

Fax Number: (920) 448 - 2850

E-mail Address: julie@villageofallouez.com

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

E-mail Address:

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

Name: STEVE VANDENAVOND

Title: VILLAGE PRESIDENT

Office Address:

1900 LIBAL STREET
GREEN BAY, WI 54301

Telephone: (920) 448 - 2800

Fax Number: (920) 448 - 2850

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: SCHENCK BUSINESS SOLUTIONS

Title:

Office Address: SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 436 - 7800

Fax Number: (920) 436 - 7808

E-mail Address: www.schencksolutions.com

Date of most recent audit report: 6/15/2007

Period covered by most recent audit: 2006

Names and titles of utility management including manager or superintendent:

Name: CRAIG BERNDT

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

1900 LIBAL STREET

GREEN BAY, WI 54301

Telephone: (920) 448 - 2800 EXT 108

Fax Number: (920) 448 - 2850

E-mail Address: craig@villageofallouez.com

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

MR STEVE VANDENAVOND, VILLAGE PRESIDENT

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)	3,513,255	2,495,791	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,587,761	1,959,747	2
Depreciation Expense (403)	236,416	233,070	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	186,899	170,958	5
Total Operating Expenses	3,011,076	2,363,775	
Net Operating Income	502,179	132,016	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	502,179	132,016	
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)	49,968	78,240	10
Miscellaneous Nonoperating Income (421)	86,436	46,792	11
Total Other Income	136,404	125,032	
Total Income	638,583	257,048	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(12,296)	(12,296)	12
Other Income Deductions (426)	38,824	37,396	13
Total Miscellaneous Income Deductions	26,528	25,100	
Income Before Interest Charges	612,055	231,948	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	6,560	5,909	15
Amortization of Premium on Debt--Cr. (429)	6,052	6,538	16
Interest on Debt to Municipality (430)	205,218	211,902	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	205,726	211,273	
Net Income	406,329	20,675	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,445,931	5,433,897	20
Balance Transferred from Income (433)	406,329	20,675	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	52,982	8,641	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)	5,799,278	5,445,931	

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	3,513,255		3,513,255	1
Total (Acct. 400):	3,513,255	0	3,513,255	
Operation and Maintenance Expense (401-402):				
Derived	2,587,761		2,587,761	2
Total (Acct. 401-402):	2,587,761	0	2,587,761	
Depreciation Expense (403):				
Derived	236,416		236,416	3
Total (Acct. 403):	236,416	0	236,416	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	186,899		186,899	5
Total (Acct. 408):	186,899	0	186,899	
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:	502,179	0	502,179	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON REGULAR AND BOND ACCOUNTS	49,968	0	49,968 11
Total (Acct. 419):	49,968	0	49,968
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water		86,436	86,436 12
NONE	0	0	0 13
Total (Acct. 421):	0	86,436	86,436
TOTAL OTHER INCOME:	49,968	86,436	136,404
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(12,296)		(12,296) 14
NONE	0	0	0 15
Total (Acct. 425):	(12,296)	0	(12,296)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water		38,824	38,824 16
NONE	0	0	0 17
Total (Acct. 426):	0	38,824	38,824
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(12,296)	38,824	26,528
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0		0 18
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	6,560		6,560 19
Total (Acct. 428):	6,560	0	6,560
Amortization of Premium on Debt--Cr. (429):			
AMORTIZATION OF PREMIUM ON DEBT	6,052		6,052 20
Total (Acct. 429):	6,052	0	6,052
Interest on Debt to Municipality (430):			
Derived	205,218		205,218 21
Total (Acct. 430):	205,218	0	205,218

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
INTEREST CHARGES			
Other Interest Expense (431):			
Derived	0		0 22
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 23
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	205,726	0	205,726
NET INCOME:	358,717	47,612	406,329
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	3,377,379	2,068,552	5,445,931 24
Total (Acct. 216):	3,377,379	2,068,552	5,445,931
Balance Transferred from Income (433):			
Derived	358,717	47,612	406,329 25
Total (Acct. 433):	358,717	47,612	406,329
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
AMORTIZATION OF LOSS ON REFUNDING	12,962	0	12,962 27
LAND DONATED TO VILLAGE GENERAL ASSETS	753	0	753 28
INITIAL RECORDING OF WATER ACCRUED VACATION &	39,267	0	39,267 29
Total (Acct. 435)--Debit:	52,982	0	52,982
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 30
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 31
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	3,683,114	2,116,164	5,799,278

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 and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	3,513,255	0	0	0	3,513,255	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	3,513,255	0	0	0	3,513,255	

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	213,111	32,007	245,118	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	24,548	5,541	30,089	7
Water utility plant accounts	6,748	697	7,445	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	38,245	(38,245)	0	18
All other accounts			0	19
Total Payroll	282,652	0	282,652	

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	6.1	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	11,755,858	11,632,752	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	2,474,198	2,556,090	2
Net Utility Plant	9,281,660	9,076,662	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	9,281,660	9,076,662	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	40,595	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	40,595	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	2,944	3,926	8
Special Funds (125-128)	713,943	679,064	9
Total Other Property and Investments	716,887	682,990	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)			10
Special Deposits (132-134)	0	0	11
Working Funds (135)	200	200	12
Temporary Cash Investments (136)	281,267	614,518	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	224,324	178,238	15
Other Accounts Receivable (143)	496,082	223,840	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	65,174	37,013	18
Materials and Supplies (151-163)	54,099	50,238	19
Prepayments (165)	8,060	6,185	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	1,129,206	1,110,232	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	64,284	70,844	24
Other Deferred Debits (182-186)	431,562	396,115	25
Total Deferred Debits	495,846	466,959	
Total Assets and Other Debits	11,623,599	11,336,843	

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)	29,326	29,326	26
Appropriated Earned Surplus (215)			27
Unappropriated Earned Surplus (216)	5,799,278	5,445,931	28
Total Proprietary Capital	5,828,604	5,475,257	
LONG-TERM DEBT			
Bonds (221-222)	0	0	29
Advances from Municipality (223)	4,740,000	5,050,000	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	4,740,000	5,050,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	377,551	253,063	33
Payables to Municipality (233)	327,448	227,705	34
Customer Deposits (235)	1,584	1,584	35
Taxes Accrued (236)	0	0	36
Interest Accrued (237)	43,818	45,557	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)			41
Total Current and Accrued Liabilities	750,401	527,909	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	68,593	74,646	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	236,001	209,031	44
Total Deferred Credits	304,594	283,677	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	11,623,599	11,336,843	

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	11,632,752	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)	9,367,557	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,386,263	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)	2,038				9
Total Utility Plant	11,755,858	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 (111.1)	2,199,845	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	274,353	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
Total Accumulated Provision	2,474,198	0	0	0	
Net Utility Plant	9,281,660	0	0	0	

**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)	
Balance first of year (111.1)	2,308,894				2,308,894	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	236,416				236,416	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	22,424				22,424	6
Accruals charged other						7
accounts (specify):						8
Dep exp on computers charged to se	7,280				7,280	9
Salvage	415				415	10
Other credits (specify):						11
Reverse 12/31/06 A/P - cost removal	2,640				2,640	12
Extraordinary property losses	64,793				64,793	13
					0	14
					0	15
Total credits	333,968	0	0	0	333,968	16
Debits during year						17
Book cost of plant retired	436,786				436,786	18
Cost of removal	6,231				6,231	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	443,017	0	0	0	443,017	25
Balance end of year (111.1)	2,199,845	0	0	0	2,199,845	26

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)	
Balance first of year (111.1)	247,196				247,196	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	38,824				38,824	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	302				302	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	39,126	0	0	0	39,126	16
Debits during year						17
Book cost of plant retired	11,269				11,269	18
Cost of removal	700				700	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	11,969	0	0	0	11,969	25
Balance end of year (111.1)	274,353	0	0	0	274,353	26

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):					
EQUIP. FROM PLANT INTO STOCK	0	40,595		40,595	2
Total Nonutility Property (121)	0	40,595	0	40,595	
Less accum. prov. depr. & amort. (122)	0	40,595		40,595	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 (151)					0	0
Fuel stock expenses (152)					0	0
Plant mat. & oper. sup. (154)					0	0
Total Electric Utility					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	54,099	50,238
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
Total Materials and Supplies	54,099	50,238

**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)				
GENERAL OBLIGATION REFUNDING BOND 05/06	2,430	428	39,694	1
GENERAL OBLIGATION REFUNDING BOND 08/04	1,980	428	22,440	2
Promisory Note 7/98	2,150	428	2,150	3
Total			64,284	
Unamortized premium on debt (251)				
GENERAL OBLIGATION REFUNDING BOND 08/04	6,052	429	68,593	4
Total			68,593	

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	29,326	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>29,326</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)
Total Reacquired Bonds (Account 222)				0

1

Net amount of bonds outstanding December 31: 0

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)					
GENERAL OBLIGATION REFUNDING BONDS	05/01/2006	04/01/2024	4.13%	1,840,000	1
Promisory Note	07/01/1998	06/01/2008	4.34%	885,000	2
GENERAL OBLIGATION REFUNDING BONDS	08/15/2004	04/01/2024	4.18%	2,015,000	3
Total for Account 223				4,740,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	186,899	2
Charged electric department expense		3
Charged sewer department expense	5,955	4
Other (explain):		
NONE		5
Total Accruals and other credits	192,854	
Taxes paid during year:		
County, state and local taxes	170,736	6
Social Security taxes	18,910	7
PSC Remainder Assessment	3,208	8
Other (explain):		
NONE		9
Total payments and other debits	192,854	
Balance end of year	0	

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)					
	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Promisory Note 7/1/1998	3,807	41,749	42,311	3,245	3
GENERAL OBLIGATION REFUNDING BONDS 08/15/2004	22,611	87,181	88,269	21,523	4
GENERAL OBLIGATION REFUNDING BONDS 05/1/2006	19,139	76,288	76,377	19,050	5
Subtotal	45,557	205,218	206,957	43,818	
Other Long-Term Debt (224)					
NONE	0			0	6
Subtotal	0	0	0	0	
Notes Payable (231)					
NOTE ANTICIPATION NOTES 07/30/2004	0			0	7
Subtotal	0	0	0	0	
Total	45,557	205,218	206,957	43,818	

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):		
DEFERRED SPECIAL ASSESSMENTS	2,944	2
Total (Acct. 124):	2,944	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
PLANT AND EQUIPMENT REPLACEMENT FUNDS	713,943	4
Total (Acct. 126):	713,943	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	224,324	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	224,324	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	142,476	13
Merchandising, jobbing and contract work		14
Other (specify):		
STORM WATER UTILITY	63,576	15
MISCELLANEOUS WATER SERVICE CHARGES	531	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)	
Other Accounts Receivable (143):		
CENTRAL BROWN COUNTY WATER AUTHORITY REIMB FOR MAIN BREAK	18,306	17
CENTRAL BROWN COUNTY WATER AUTHORITY REIMB OF 2007 CHARGES	250,386	18
WATER TOWER LEASE	20,807	19
Total (Acct. 143):	496,082	
Receivables from Municipality (145):		
DELINQUENT WATER CHARGES ON TAX ROLL	65,174	20
Total (Acct. 145):	65,174	
Prepayments (165):		
PROPERTY, INJURY, DAMAGE INSURANCE	8,060	21
Total (Acct. 165):	8,060	
Extraordinary Property Losses (182):		
LOSS ON RETIREMENT & COSTS TO ABANDON UTILITY PLANT	95,659	22
Total (Acct. 182):	95,659	
Preliminary Survey and Investigation Charges (183):		
NONE		23
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		24
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		25
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
UNAMORTIZED PORTION OF WATER TOWER REPAINTING COSTS	189,000	26
UNAMORTIZED PORTION OF LOSS ON DEBT REFUNDING	146,903	27
Total (Acct. 186):	335,903	
Payables to Municipality (233):		
SEWER (NON-REGULATED) ACCOUNTS RECEIVABLE	142,476	28
STORM WATER UTILITY ACCOUNTS RECEIVABLE	63,576	29
ADVANCE FROM MUNICIPALITY TO COVER OPERATING CASH DEFICIT	121,396	30
Total (Acct. 233):	327,448	
Other Deferred Credits (253):		
Regulatory Liability	196,735	31
ACCRUED VACATION AND SICK LEAVE LIABILITY	39,266	32
Total (Acct. 253):	236,001	

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)	9,306,827	0	0	0	9,306,827	1
Materials and Supplies	52,168	0	0	0	52,168	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,254,369	0	0	0	2,254,369	4
Customer Advances for Construction					0	5
Regulatory Liability	202,883	0	0	0	202,883	6
NONE					0	7
Average Net Rate Base	6,901,743	0	0	0	6,901,743	
Net Operating Income	502,179	0	0	0	502,179	8
Net Operating Income as a percent of						
Average Net Rate Base	7.28%	N/A	N/A	N/A	7.28%	

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	209,031	0	0	0	209,031	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	12,296	0	0	0	12,296	3
Other (specify):						
NONE					0	4
Balance End of Year	196,735	0	0	0	196,735	

FINANCIAL SECTION FOOTNOTES

Net Nonutility Property (Accts. 121 & 122) (Page F-10)

General footnotes

System would not allow saving of detailed line items (database transaction warning). Nonutility property (pulled from plant & put in stock for possible future use) consists of the following:

- Meter chart recorder - \$5,940
 - Meter chart recorder - \$5,810
 - Reduced starter from 60 hp service pump - \$5,265
 - Electric pumping equipment (less than \$5,000/ea) - \$5,504
 - Ford natural gas motor - \$13,000
 - Other pumping equipment (less than \$5,000/ea) - \$4,483
 - Water treatment equipment (less than \$5,000/ea) - \$593
-

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

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

The extraordinary property loss of \$95,659 consists of retirement losses of \$64,793 on pumping equipment, other pumping equipment and structures and improvements; and costs of abandonment/removal of \$30,866 for well #2 and pumping equipment. Amortization to begin in 2008 after additional plant retirement losses are recorded. PSC letter dated 02/28/08.

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

Unamortized portion of water tower repainting costs of \$189,000 per PSC authorization dated 03/09/06.

Unamortized portion of loss on debt refunding of \$146,903 - n/a.

FINANCIAL SECTION FOOTNOTES

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

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

Account #143 - Sewer (non-regulated) balance of \$142,476 is offset by the same amount in Account #233 - Payables to municipality - sewer (non-regulated) accounts receivable. This amount represents the sewer customer accounts receivable balance on the utility billing system as of 12/31/07.

Account #143 - Storm water utility balance of \$63,576 is offset by the same amount in Account #233 - Payables to municipality - storm water utility accounts receivable. This amount represents the storm water customer accounts receivable balance on the utility billing system as of 12/31/07.

Account #143 - Central Brown County Water Authority (CBCWA) reimb for main break balance of \$18,306 represents the amount due from the CBCWA for two major water main breaks caused by a pressure surge from the Authority's supply line into the utility distribution system.

Account #143 - CBCWA reimb of 2007 charges balance of \$250,386 represents the amount due from the CBCWA for a refund of the 2007 billing overpayment.

Account #143 - Water tower lease balance of \$20,807 represents the amount due for the 2007 lease of tower and ground space for telecommunications antennas and equipment.

Account #145 - Done - See particulars, column (a).

Account #233 - Sewer (non-regulated) accounts receivable balance of \$142,476 is the offset to the same amount in Account #143 - Other accounts receivable - sewer (non-regulated).

Account #233 - Storm water utility accounts receivable of \$63,576 is the offset to the same amount in Account #143 - Other accounts receivable - storm water utility.

Account #233 - Advance from municipality to cover operating cash deficit - Done - See particulars, column (a).

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	3,029,148	2,419,535	1
Total Sales of Water	3,029,148	2,419,535	
Other Operating Revenues			
Forfeited Discounts (470)	17,201	11,007	2
Miscellaneous Service Revenues (471)	1,574	2,258	3
Rents from Water Property (472)	52,891	51,404	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	412,441	11,587	6
Total Other Operating Revenues	484,107	76,256	
Total Operating Revenues	3,513,255	2,495,791	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	1,859,997	1,206,182	7
Pumping Expenses (620-633)	206,969	257,616	8
Water Treatment Expenses (640-652)	28,184	27,824	9
Transmission and Distribution Expenses (660-678)	258,913	256,262	10
Customer Accounts Expenses (901-905)	32,983	36,310	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	200,715	175,553	13
Total Operation and Maintenance Expenses	2,587,761	1,959,747	
Other Operating Expenses			
Depreciation Expense (403)	236,416	233,070	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	186,899	170,958	16
Total Other Operating Expenses	423,315	404,028	
Total Operating Expenses	3,011,076	2,363,775	
NET OPERATING INCOME	502,179	132,016	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	5,211	286,019	1,870,488	4
Commercial	239	63,539	314,128	5
Industrial				6
Total Metered Sales to General Customers (461)	5,450	349,558	2,184,616	
Private Fire Protection Service (462)	33		11,375	7
Public Fire Protection Service (463)	1		553,449	8
Other Sales to Public Authorities (464)	24	67,084	279,708	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,508	416,642	3,029,148	

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)	553,449	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)	553,449	
Forfeited Discounts (470):		
Customer late payment charges	17,201	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	17,201	
Miscellaneous Service Revenues (471):		
WATER ON/RESET METERS, RECONNECTION CHARGES, NON-EMERGENCY CALLS, NSF CHARGES	1,574	7
Total Miscellaneous Service Revenues (471)	1,574	
Rents from Water Property (472):		
LEASE OF TOWER AND GROUND SPACE FOR TELECOMMUNICATIONS ANTENNAS AND EQUIPMENT	52,891	8
Total Rents from Water Property (472)	52,891	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	10,501	10
Other (specify): CENTRAL BROWN COUNTY WATER AUTHORITY (CBCWA) REFUND OF 2006 BILLINGS OVERPAYMENT	151,554	11
RECEIVABLE FOR CBCWA REFUND OF 2007 BILLINGS OVERPAYMENT	250,386	12
Total Other Water Revenues (474)	412,441	

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)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)	8,775	8,450	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	1,840,687	1,188,097	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)	1,047	432	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)	9,488	9,203	10
Maintenance of Infiltration Galleries and Tunnels (615)		0	11
Maintenance of Supply Mains (616)		0	12
Maintenance of Miscellaneous Water Source Plant (617)		0	13
Total Source of Supply Expenses	1,859,997	1,206,182	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	510	256	14
Fuel for Power Production (621)		0	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	138,497	179,940	17
Pumping Labor and Expenses (624)	5,241	7,378	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	33,827	45,777	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)		0	22
Maintenance of Structures and Improvements (631)	6,173	5,362	23
Maintenance of Power Production Equipment (632)		0	24
Maintenance of Pumping Equipment (633)	22,721	18,903	25
Total Pumping Expenses	206,969	257,616	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	26
Chemicals (641)	16,111	16,528	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)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	11,660	10,565	28
Miscellaneous Expenses (643)	413	731	29
Rents (644)		0	30
Maintenance Supervision and Engineering (650)		0	31
Maintenance of Structures and Improvements (651)		0	32
Maintenance of Water Treatment Equipment (652)		0	33
Total Water Treatment Expenses	28,184	27,824	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	34
Storage Facilities Expenses (661)		0	35
Transmission and Distribution Lines Expenses (662)	50,372	32,729	36
Meter Expenses (663)	1,033	976	37
Customer Installations Expenses (664)	7,824	18,411	38
Miscellaneous Expenses (665)	4,432	11,191	39
Rents (666)		0	40
Maintenance Supervision and Engineering (670)		0	41
Maintenance of Structures and Improvements (671)		0	42
Maintenance of Distribution Reservoirs and Standpipes (672)	54,887	47,797	43
Maintenance of Transmission and Distribution Mains (673)	81,395	88,092	44
Maintenance of Fire Mains (674)	440	0	45
Maintenance of Services (675)	20,150	12,166	46
Maintenance of Meters (676)	25,867	25,956	47
Maintenance of Hydrants (677)	12,513	18,892	48
Maintenance of Miscellaneous Plant (678)		52	49
Total Transmission and Distribution Expenses	258,913	256,262	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	50
Meter Reading Labor (902)	10,311	12,019	51
Customer Records and Collection Expenses (903)	22,672	24,291	52
Uncollectible Accounts (904)		0	53

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)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)		0	54
Total Customer Accounts Expenses	32,983	36,310	
SALES EXPENSES			
Sales Expenses (910)		0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	58,865	45,542	56
Office Supplies and Expenses (921)	6,015	4,883	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	14,621	11,250	59
Property Insurance (924)	8,222	10,651	60
Injuries and Damages (925)	11,235	11,819	61
Employee Pensions and Benefits (926)	76,474	69,333	62
Regulatory Commission Expenses (928)	5,073	0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	10,944	12,188	65
Rents (931)	8,500	8,500	66
Maintenance of General Plant (932)	766	1,387	67
Total Administrative and General Expenses	200,715	175,553	
Total Operation and Maintenance Expenses	2,587,761	1,959,747	

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		170,736	155,148	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,955	5,871	2
Net property tax equivalent		164,781	149,277	
Social Security		18,910	19,532	3
PSC Remainder Assessment		3,208	2,149	4
Other (specify): NONE			0	5
Total tax expense		186,899	170,958	

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			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.169642				3
County tax rate	mills		4.275985				4
Local tax rate	mills		5.885076				5
School tax rate	mills		8.427878				6
Voc. school tax rate	mills		1.462954				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.221535				10
Less: state credit	mills		1.505788				11
Net tax rate	mills		18.715747				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.885076				14
Combined School Tax Rate	mills		9.890832				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.775908				17
Total Tax Rate	mills		20.221535				18
Ratio of Local and School Tax to Total	dec.		0.780154				19
Total tax net of state credit	mills		18.715747				20
Net Local and School Tax Rate	mills		14.601162				21
Utility Plant, Jan. 1	\$	11,632,752	11,632,752				22
Materials & Supplies	\$	50,238	50,238				23
Subtotal	\$	11,682,990	11,682,990				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	11,682,990	11,682,990				26
Assessment Ratio	dec.		1.000884				27
Assessed Value	\$	11,693,318	11,693,318				28
Net Local & School Rate	mills		14.601162				29
Tax Equiv. Computed for Current Year	\$	170,736	170,736				30
Tax Equivalent per 1994 PSC Report	\$	111,855					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	170,736					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
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)	29,618		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)	323,706		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	353,324	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	543,322	70,196	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	877,068	178,701	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	31,466		20
Total Pumping Plant	1,451,856	248,897	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	22,935	6,973	23
Total Water Treatment Plant	22,935	6,973	

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)			29,618	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)	10,321		313,385	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	10,321	0	343,003	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)	4,000		609,518	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	185,945		869,824	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)	26,038		5,428	20
Total Pumping Plant	215,983	0	1,484,770	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)	9,967		19,941	23
Total Water Treatment Plant	9,967	0	19,941	

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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	4,681		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	515,925		26
Transmission and Distribution Mains (343)	4,049,910	179,789	27
Fire Mains (344)	0		28
Services (345)	1,136,153	50,725	29
Meters (346)	814,991	2,016	30
Hydrants (348)	463,432	30,806	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	6,985,092	263,336	
GENERAL PLANT			
Land and Land Rights (389)	753		33
Structures and Improvements (390)	71,536		34
Office Furniture and Equipment (391)	10,435		35
Computer Equipment (391.1)	54,099	859	36
Transportation Equipment (392)	121,762		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	17,091		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	29,279	6,000	41
Communication Equipment (397)	68,356		42
SCADA Equipment (397.1)	59,579	32,934	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	432,890	39,793	
Total utility plant in service directly assignable	9,246,097	558,999	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	9,246,097	558,999	

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)			4,681 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)	112,249		403,676 26
Transmission and Distribution Mains (343)	11,775		4,217,924 27
Fire Mains (344)			0 28
Services (345)	2,646		1,184,232 29
Meters (346)	1,169		815,838 30
Hydrants (348)	1,140		493,098 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	128,979	0	7,119,449
GENERAL PLANT			
Land and Land Rights (389)	753		0 33
Structures and Improvements (390)	71,536		0 34
Office Furniture and Equipment (391)			10,435 35
Computer Equipment (391.1)			54,958 36
Transportation Equipment (392)			121,762 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			17,091 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			35,279 41
Communication Equipment (397)			68,356 42
SCADA Equipment (397.1)			92,513 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	72,289	0	400,394
Total utility plant in service directly assignable	437,539	0	9,367,557
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	437,539	0	9,367,557

**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)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0	75,858	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	0		20
Total Pumping Plant	0	75,858	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	0		23
Total Water Treatment Plant	0	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
INTANGIBLE PLANT			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
Total Intangible Plant	0	0	0
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)			0 4
Structures and Improvements (311)			0 5
Collecting and Impounding Reservoirs (312)			0 6
Lake, River and Other Intakes (313)			0 7
Wells and Springs (314)			0 8
Infiltration Galleries and Tunnels (315)			0 9
Supply Mains (316)			0 10
Other Water Source Plant (317)			0 11
Total Source of Supply Plant	0	0	0
PUMPING PLANT			
Land and Land Rights (320)			0 12
Structures and Improvements (321)			0 13
Boiler Plant Equipment (322)			0 14
Other Power Production Equipment (323)			0 15
Steam Pumping Equipment (324)			0 16
Electric Pumping Equipment (325)			75,858 17
Diesel Pumping Equipment (326)			0 18
Hydraulic Pumping Equipment (327)			0 19
Other Pumping Equipment (328)			0 20
Total Pumping Plant	0	0	75,858
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	1,811,092		27
Fire Mains (344)	0		28
Services (345)	361,006	7,490	29
Meters (346)	0		30
Hydrants (348)	142,086		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	2,314,184	7,490	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	2,314,184	83,348	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,314,184	83,348	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	8,527		1,802,565 27
Fire Mains (344)			0 28
Services (345)	1,916		366,580 29
Meters (346)			0 30
Hydrants (348)	826		141,260 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	11,269	0	2,310,405
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			0 35
Computer Equipment (391.1)			0 36
Transportation Equipment (392)			0 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			0 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			0 41
Communication Equipment (397)			0 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	0
Total utility plant in service directly assignable	11,269	0	2,386,263
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	11,269	0	2,386,263

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)	
SOURCE OF SUPPLY PLANT				
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)	160,168	2.09%	9,238	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	160,168		9,238	
PUMPING PLANT				
Structures and Improvements (321)	417,234	3.20%	18,446	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	244,632	4.40%	38,432	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	19,288	4.04%	812	15
Total Pumping Plant	681,154		57,690	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	12,811	6.00%	1,286	17
Total Water Treatment Plant	12,811		1,286	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	363,526	2.20%	10,116	19
Transmission and Distribution Mains (343)	161,194	1.30%	53,741	20
Fire Mains (344)	0			21
Services (345)	197,910	2.90%	33,645	22
Meters (346)	373,538	5.50%	44,848	23
Hydrants (348)	49,803	2.20%	10,521	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314	10,321			2,640	161,725	4
315					0	5
316					0	6
317					0	7
	10,321	0	0	2,640	161,725	
321	4,000	5,265			426,415	8
322					0	9
323					0	10
324					0	11
325	185,945			50,365	147,484	12
326					0	13
327					0	14
328	26,038			11,366	5,428	15
	215,983	5,265	0	61,731	579,327	
331					0	16
332	9,967				4,130	17
	9,967	0	0	0	4,130	
341					0	18
342	112,249				261,393	19
343	11,775		356		203,516	20
344					0	21
345	2,646	966			227,943	22
346	1,169				417,217	23
348	1,140		59		59,243	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)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,145,971		152,871	
GENERAL PLANT				
Structures and Improvements (390)	67,437	2.90%	1,037	26
Office Furniture and Equipment (391)	10,435	5.80%	0	27
Computer Equipment (391.1)	47,817	26.70%	7,141	28
Transportation Equipment (392)	101,558	13.30%	16,195	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	10,049	5.80%	992	31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	24,368	7.50%	2,420	33
Communication Equipment (397)	33,884	15.00%	10,254	34
SCADA Equipment (397.1)	13,242	9.20%	6,996	35
Miscellaneous Equipment (398)	0			36
Other Tangible Property (399)	0			37
Total General Plant	308,790		45,035	
Total accum. prov. directly assignable	2,308,894		266,120	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	2,308,894		266,120	

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
	128,979	966	415	0	1,169,312
390	71,536			3,062	0 26
391					10,435 27
391.1					54,958 28
392					117,753 29
393					0 30
394					11,041 31
395					0 32
396					26,788 33
397					44,138 34
397.1					20,238 35
398					0 36
399					0 37
	71,536	0	0	3,062	285,351
	436,786	6,231	415	67,433	2,199,845
					0 38
	436,786	6,231	415	67,433	2,199,845

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)	
SOURCE OF SUPPLY PLANT				
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
Total Source of Supply Plant	0		0	
PUMPING PLANT				
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	4.40%	1,669	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	0			15
Total Pumping Plant	0		1,669	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	93,918	1.30%	23,489	20
Fire Mains (344)	0			21
Services (345)	123,872	2.90%	10,550	22
Meters (346)	0			23
Hydrants (348)	29,406	2.20%	3,116	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					1,669 12
326					0 13
327					0 14
328					0 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>1,669</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343	8,527		259		109,139 20
344					0 21
345	1,916	700			131,806 22
346					0 23
348	826		43		31,739 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)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	247,196		37,155
GENERAL PLANT			
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
Total General Plant	0		0
Total accum. prov. directly assignable	247,196		38,824
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	247,196		38,824

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
	11,269	700	302	0	272,684
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
	11,269	700	302	0	274,353
					0 38
	11,269	700	302	0	274,353

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			37,088	37,088	1
February			32,679	32,679	2
March			34,728	34,728	3
April			36,951	36,951	4
May			44,605	44,605	5
June			49,952	49,952	6
July	185		49,535	49,720	7
August	31,597		15,803	47,400	8
September	38,269			38,269	9
October	36,787			36,787	10
November	34,445			34,445	11
December	37,335			37,335	12
Total annual pumpage	178,618	0	301,341	479,959	
Less: Water sold				416,642	13
Volume pumped but not sold				63,317	14
Volume sold as a percent of volume pumped				87%	15
Volume used for water production, water quality and system maintenance				7,360	16
Volume related to equipment/system malfunction				14,016	17
Non-utility volume NOT included in water sales				115	18
Total volume not sold but accounted for				21,491	19
Volume pumped but unaccounted for				41,826	20
Percent of water lost				9%	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.)				2,111	24
Date of maximum: 5/29/2007					25
Cause of maximum:					26
system hydrant flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				792	27
Date of minimum: 5/18/2007					28
Total KWH used for pumping for the year				1,262,155	29
If water is purchased: Vendor Name: CENTRAL BROWN COUNTY WATER AUTHORITY					30
Point of Delivery: AZ-2 METERING STATION					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)	
3211 LIBAL STREET	4	870	17	1,872,000	Yes	1
2990 RIVERSIDE DR	5	820	17	1,152,000	No	2
821 DAUPHIN STREET	6	930	15	2,016,000	Yes	3
717 KALB STREET	7	925	15	2,016,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 B	#1 C	#3 D	1
Location	GREENE AVENUE	GREENE AVENUE	VANDE HEI ROAD	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	GOULDS	AMERICAN	5
Year Installed	1971	1972	1993	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	900	500	600	8
Pump Motor or Standby Engine Mfr	LINCOLN	FORD	US MOTORS	9 10
Year Installed	1972	1994	1954	11
Type	ELECTRIC	NATURAL GAS	ELECTRIC	12
Horsepower	75	200	75	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#3 E	#4 A	#4 B	14
Location	VANDE HEI ROAD	LIBAL STREET	LIBAL STREET	15
Purpose	B	P	B	16
Destination	D	R	D	17
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	18
Year Installed	1992	1998	1991	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	1,400	1,300	1,200	21
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	US MOTORS	22 23
Year Installed	1954	1988	1965	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	250	100	26

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#4 C	#5 A	#5 B	1
Location	LIBAL STREET	RIVERSIDE DRIVE	RIVERSIDE DRIVE	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	5
Year Installed	1991	2002	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	800	1,000	8
Pump Motor or Standby Engine Mfr	US MOTORS	GENERAL ELECTRIC	U S MOTORS	9 10
Year Installed	1965	1969	1969	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	200	60	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5 C	#6 A	#6 B	14
Location	RIVERSIDE DRIVE	DAUPHIN STREET	DAUPHIN STREET	15
Purpose	B	P	B	16
Destination	D	R	D	17
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	18
Year Installed	2003	1988	1999	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	950	1,600	1,400	21
Pump Motor or Standby Engine Mfr	U S MOTORS	US MOTORS	WESTINGHOUSE	22 23
Year Installed	2004	1976	1976	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	60	250	125	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	#6 C	#7 A	#7 B	1
Location	DAUPHIN STREET	KALB STREET	KALB STREET	2
Purpose	B	P	B	3
Destination	D	R	D	4
Pump Manufacturer	AMERICAN	AMERICAN	AMERICAN	5
Year Installed	1999	1996	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,400	1,400	1,500	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	ALLIS-CHALMERS	ALLIS-CHALMERS	9 10
Year Installed	1976	1978	1978	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	300	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#7 C			14
Location	KALB STREET			15
Purpose	B			16
Destination	D			17
Pump Manufacturer	AMERICAN			18
Year Installed	2003			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	1,500			21
Pump Motor or Standby Engine Mfr	ALLIS-CHALMERS			22 23
Year Installed	1978			24
Type	ELECTRIC			25
Horsepower	150			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	#3 VANDE HEI ROAD	#4 LIBAL STREET	#5 RIVERSIDE DRIVE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		3
Year constructed	1954	1965		4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	135	176		6
Total capacity in gallons (actual)	1,100,000	250,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#6 DAUPHIN STREET	#7 KALB STREET	WEBSTER TOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	S	3
Year constructed	1975	1979	1969	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	190	191	0	6
Total capacity in gallons (actual)	250,000	250,000	1,000,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	OTHER	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	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.

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	1.500	415	0	0	0	415	1	
P	D	1.500	19	0	0	0	19	2	
M	D	2.000	171	0	0	0	171	3	
M	D	4.000	3,219	0	0	0	3,219	4	
P	D	4.000	13	0	0	0	13	5	
A	D	6.000	11,648	0	0	0	11,648	6	
M	D	6.000	128,597	0	4,057	0	124,540	7	
P	D	6.000	35,157	98	70	0	35,185	8	
A	D	8.000	2,300	0	0	0	2,300	9	
M	D	8.000	7,861	0	0	0	7,861	10	
P	D	8.000	74,333	4,085	10	0	78,408	11	
A	D	10.000	15,516	0	0	0	15,516	12	
M	D	10.000	3,765	0	0	0	3,765	13	
P	D	10.000	14,501	0	0	0	14,501	14	
A	D	12.000	16,238	0	0	0	16,238	15	
M	D	12.000	2,476	0	0	0	2,476	16	
P	D	12.000	3,164	0	0	0	3,164	17	
A	D	14.000	8,380	0	0	0	8,380	18	
M	D	14.000	0	0	0	0	0	19	
P	D	14.000	25	0	0	0	25	20	
A	D	16.000	3,320	0	0	0	3,320	21	
M	D	16.000	0	0	0	0	0	22	
P	D	16.000	6,898	0	0	0	6,898	23	
Total Within Municipality			338,016	4,183	4,137	0	338,062		
Total Utility			338,016	4,183	4,137	0	338,062		

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)	
P	0.750	2	0	0	0	2		1
M	0.750	1,937	0	71	0	1,866	13	2
L	0.750	255	0	2	0	253	3	3
L	1.000	2	0	0	0	2		4
P	1.000	914	75	2	0	987	8	5
M	1.000	2,064	0	1	0	2,063	72	6
M	1.500	31	0	0	0	31	2	7
P	1.500	6	0	0	0	6		8
P	2.000	21	2	0	0	23		9
M	2.000	30	0	1	0	29	1	10
M	3.000	1	0	0	0	1		11
M	4.000	5	0	0	0	5		12
P	4.000	12	0	0	0	12		13
M	6.000	3	0	0	0	3		14
P	6.000	13	0	0	0	13		15
M	8.000	3	0	0	0	3		16
P	8.000	2	1	0	0	3		17
M	12.000	1	0	0	0	1		18
Total Utility		5,302	78	77	0	5,303	99	

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	0	0	0	0	0	0	1
0.750	5,895	0	2	3	5,896	0	2
1.000	94	0	7	4	91	1	3
1.500	46	4	0	14	64	20	4
2.000	46	0	0	(4)	42	2	5
3.000	16	0	0	(1)	15	7	6
6.000	3	0	0	0	3	3	7
10.000	0			3	3		8
Total:	6,100	4	9	19	6,114	33	

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	0	0	0	0	0	0	0	1
0.750	5,176	114	0	8	1	597	5,896	2
1.000	41	44	0	5	1	0	91	3
1.500	3	51	0	2	0	8	64	4
2.000	0	27	0	3	2	10	42	5
3.000	0	9	0	3	0	3	15	6
6.000	0	0	0	3	0	0	3	7
10.000					3	0	3	8
Total:	5,220	245	0	24	7	618	6,114	

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	614	13	10		617	2
Total Fire Hydrants	614	13	10	0	617	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	605
Number of distribution system valves end of year:	1,099
Number of distribution valves operated during year:	138

WATER OPERATING SECTION FOOTNOTES

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

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

Account #474 - Return on net investment in meters charged to sewer department - Done - See particulars, column (a).

Account #474 - Central Brown County Water Authority (CBCWA) refund of 2006 billings overpayment - Done - See particulars, column (a).

Account \$474 - Receivable for CBCWA refund of 2007 billings overpayment - Done - See particulars, column (a).

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account #603 - This account primarily includes payments to the Central Brown County Water Authority (CBCWA). CBCWA consumption charges of \$1,840,585 for 2007 and \$1,188,072 for 2006.

Account #623 - This decrease is due to decreased electrical pumping charges due to going on line with water from the Manitowoc Public Utilities (MPU) 07/31/07.

Account #626 - This decrease is due to a decrease in wages charged to this account for cleaning pump stations and maintenance of pump station grounds.

Account #662 - This increase is due mainly to an increase in wages charged to this account. Hydrant flushing was increased due to going on line with water from MPU on 07/31/07. Almost the entire system was flushed twice.

Account #664 - This decrease is due mainly to a decrease in wages charged to this account. An actual decrease in time or incorrect time sheet reporting of time needs to be determined by the utility.

Account #920 - This increase is due mainly to an increase in wages charged to this account. 2007 includes a full year of charges for the utility share of the wages of the director of public works. 2006 did not include a full year of charges since the former director of public works retired on 01/06/06 and the new director was hired on 07/10/06.

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

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

- Account #325 - Additions of \$178,701 consist of the following:
- Station #3 - generator including engineering and installation - \$53,596
- Station #3 - VFDs and piping and valving - \$17,430
- Station #AZ-2 - flow metering equipment - \$16,006
- Station #4 - VFDs and pump to waste, piping, valving and spools - \$19,118
- Station #7 - VFDs and pump to waste, piping - \$12,178
- Station #7 - replace pump and column piping - \$60,373

WATER OPERATING SECTION FOOTNOTES

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

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

Account #325 - Retirements of \$185,945 consist of the following:
Station #2 - no longer in use - retire all pumping equipment except for motor moved to station #7 - \$59,273
Station #3 - retire valves and starter on service pump - \$7,249
Station #5 - retire chart recorders, reduced starter for service pump and a meter - \$7,166
Station #7 - retire pump and column piping replaced - \$54,953
Station #7 - retire motor replaced by station #2 motor - \$16,000
Station #7 - retire pump & misc. pump equipment for pump replaced by station #5 pump - \$35,731
Account #342 - Retirements of \$112,249 consist of the following:
Retirement of reservoirs at Greene Ave., Webster Ave. and Riverside Dr. for a total of \$112,249

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

If Adjustments for any account are nonzero, please explain.

Account #314 - Adjustment of \$2,640 is to reverse the 12/31/06 retainage recorded on the cost to abandon the Greene Ave. well. The retainage on this contract will not be paid.
Account #325 - Adjustment of \$50,365 for the loss on the retirement of pumping equipment retired in 2007.
Account #328 - Adjustment of \$11,366 for the loss on the retirement of other pumping equipment retired in 2007.
Account #390 - Adjustment of \$3,062 for the loss on the retirement of general plant.

Pumping and Purchased Water Statistics (Page W-16)

General footnotes

Wells #4 and #7 have pump to waste for well maintenance. The 460,000 gallons used for pump to waste during 2007 are not included under the "sources of water supply" section of schedule W-16 nor are they included under line 16 of schedule W-16.

If Purchased Water Gallons Total for year is greater than zero, and Purchased Water Expense (Acct. 602) in the Water Operations and Maintenance Expense schedule is zero, please explain.

Billings from the Central Brown County Water Authority (CBCWA) were recorded under account #603 as in prior years. (The utility went on line with water from Manitowoc Public Utilities on 07/31/07.) For 2008, the billings from CBCWA for purchased water will be recorded under account #602.

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.

Main additions were financed by bonding.

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.

The majority of the service additions were financed by bonding.

Three services were paid for by either property owners or contractors. Obtained costs of \$7,490 were recorded as additions for these services.

Meters (Page W-23)

Explain all reported adjustments.

Adjustments to .75" - 3" meters are for corrections to previously recorded meter counts for both inventory and property record corrections.

Adjustment to 10" meters is to account for station meters not previously reported on this schedule.

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

The water utility is following the Wisconsin Administrative Code requirement that meters 1" or smaller be replaced every 20 years. As of 12/31/07, the number of meters 1" or smaller was 5,987. For the period 1988 - 2007 (20 years), 6,535 meters 1" and smaller have been retired and 6,126 meters have been added.

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

Yes

Hydrants and Distribution System Valves (Page W-24)

General footnotes

Valves operated in recent years:

- 2004 - 1,090 of 1,090 distribution system valves operated
- 2005 - 294 of 1,098 distribution system valves operated
- 2006 - 176 of 1,097 distribution system valves operated
- 2007 - 138 of 1,099 distribution system valves operated

During 2008, the utility will work on a schedule to operate the valves in accordance with the schedule recommended by NR811.08(5).
