



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: BURLINGTON MUNICIPAL WATERWORKS

Principal Office: 6551 S. PINE STREET  
BURLINGTON, WI 53105-1435

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**

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**Exact Utility Name:** BURLINGTON MUNICIPAL WATERWORKS

**Utility Address:** 6551 S. PINE STREET  
BURLINGTON, WI 53105-1435

**When was utility organized?** 1/1/1889

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS CONNIE WILSON

**Title:** UTILITY MANAGER

**Office Address:**

6551 S PINE STREET  
BURLINGTON, WI 53105

**Telephone:** (262) 539 - 3646

**Fax Number:** (262) 539 - 3648

**E-mail Address:** cwilson@bizwi.rr.com

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

**Name:** KAREN S. HALL

**Title:** CPA

**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE  
P.O. BOX 508  
LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 0220

**Fax Number:** (262) 248 - 8429

**E-mail Address:** kshcanada@sbcglobal.net

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

**Name:** MR. CLAUDE S. LOIS

**Title:** MAYOR

**Office Address:**

300 N. PINE STREET  
BURLINGTON, WI 53105

**Telephone:** (262) 342 - 1161

**Fax Number:** (262) 763 - 3474

**E-mail Address:** mayor@burlington-wi.gov

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

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** PATRICK W. ROMENESKO

**Title:** CPA/OWNER

**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 0220

**Fax Number:** (262) 248 - 8429

**E-mail Address:** pwrrome@sbcglobal.net

**Date of most recent audit report:** 5/30/2007

**Period covered by most recent audit:** FOR THE YEAR ENDED DECEMBER 31, 2006

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

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**Name:** MS CONNIE WILSON

**Title:** UTILITY MANAGER

**Office Address:**

6551 S. PINE STREET

BURLINGTON, WI 53105

**Telephone:** (262) 539 - 3646

**Fax Number:** (262) 538 - 3648

**E-mail Address:** cwilson@bizwi.rr.com

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**Name of utility commission/committee:** BURLINGTON CITY COUNCIL

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

MR PETER GIROLAMO

MR ROBERT MILLER

MR BOB PRAILES

MR STEVE RAUCH

MR KATIE SIMENSON

MR KENT STRONG

MR JOHN THATE

MR TOM VOS

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**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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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**Contract/Agreement beginning-ending dates:**

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,708,687	1,749,423	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	892,164	835,964	2
Depreciation Expense (403)	236,061	227,013	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	283,397	240,037	5
<b>Total Operating Expenses</b>	<b>1,411,622</b>	<b>1,303,014</b>	
<b>Net Operating Income</b>	<b>297,065</b>	<b>446,409</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>297,065</b>	<b>446,409</b>	
<b>OTHER INCOME</b>			
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)	102,605	114,114	10
Miscellaneous Nonoperating Income (421)	42,674	1,357,657	11
<b>Total Other Income</b>	<b>145,279</b>	<b>1,471,771</b>	
<b>Total Income</b>	<b>442,344</b>	<b>1,918,180</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(41,355)	(41,355)	12
Other Income Deductions (426)	108,571	97,124	13
<b>Total Miscellaneous Income Deductions</b>	<b>67,216</b>	<b>55,769</b>	
<b>Income Before Interest Charges</b>	<b>375,128</b>	<b>1,862,411</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	122,180	127,154	14
Amortization of Debt Discount and Expense (428)	7,681	8,421	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>129,861</b>	<b>135,575</b>	
<b>Net Income</b>	<b>245,267</b>	<b>1,726,836</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	11,406,737	9,682,608	20
Balance Transferred from Income (433)	245,267	1,726,836	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	5,035	2,707	23
Appropriations of Surplus--Debit (436)	756,218	0	24
Appropriations of Income to Municipal Funds--Debit (439)	2,707	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>10,888,044</b>	<b>11,406,737</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,708,687		1,708,687	1
<b>Total (Acct. 400):</b>	<b>1,708,687</b>	<b>0</b>	<b>1,708,687</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	892,164		892,164	2
<b>Total (Acct. 401-402):</b>	<b>892,164</b>	<b>0</b>	<b>892,164</b>	
<b>Depreciation Expense (403):</b>				
Derived	236,061		236,061	3
<b>Total (Acct. 403):</b>	<b>236,061</b>	<b>0</b>	<b>236,061</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	283,397		283,397	5
<b>Total (Acct. 408):</b>	<b>283,397</b>	<b>0</b>	<b>283,397</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>297,065</b>	<b>0</b>	<b>297,065</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON INVESTMENTS	102,605	0	102,605 11
<b>Total (Acct. 419):</b>	<b>102,605</b>	<b>0</b>	<b>102,605</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	42,674	42,674 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>42,674</b>	<b>42,674</b>
<b>TOTAL OTHER INCOME:</b>	<b>102,605</b>	<b>42,674</b>	<b>145,279</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(41,355)	[REDACTED]	(41,355) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(41,355)</b>	<b>0</b>	<b>(41,355)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	108,571	108,571 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>108,571</b>	<b>108,571</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(41,355)</b>	<b>108,571</b>	<b>67,216</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	122,180	[REDACTED]	122,180 18
<b>Total (Acct. 427):</b>	<b>122,180</b>	<b>0</b>	<b>122,180</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT DISCOUNT	7,681	[REDACTED]	7,681 19
<b>Total (Acct. 428):</b>	<b>7,681</b>	<b>0</b>	<b>7,681</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	[REDACTED]	0 21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>129,861</b>	<b>0</b>	<b>129,861</b>
<b>NET INCOME:</b>	<b>311,164</b>	<b>(65,897)</b>	<b>245,267</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	5,497,515	5,909,222	11,406,737 24
<b>Total (Acct. 216):</b>	<b>5,497,515</b>	<b>5,909,222</b>	<b>11,406,737</b>
<b>Balance Transferred from Income (433):</b>			
Derived	311,164	(65,897)	245,267 25
<b>Total (Acct. 433):</b>	<b>311,164</b>	<b>(65,897)</b>	<b>245,267</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
LATE AUDIT ENTRY FOR PROPERTY INSURANCE IN PRI	5,035	0	5,035 27
<b>Total (Acct. 435)--Debit:</b>	<b>5,035</b>	<b>0</b>	<b>5,035</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215	756,218		756,218 28
<b>Total (Acct. 436)--Debit:</b>	<b>756,218</b>	<b>0</b>	<b>756,218</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
TRANSFER TO CITY-DEBT SERVICE FUND	2,707	0	2,707 29
<b>Total (Acct. 439)--Debit:</b>	<b>2,707</b>	<b>0</b>	<b>2,707</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>5,044,719</b>	<b>5,843,325</b>	<b>10,888,044</b>

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

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

**REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,708,687	0	0	0	1,708,687	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	10	0	0	0	10	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,708,677</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,708,677</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	289,651	0	289,651	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>289,651</b>	<b>0</b>	<b>289,651</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	5.4	1
Electric	0	2
Gas	0	3
Sewer	0	4

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	18,498,532	16,404,991	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	3,770,326	3,489,889	2
<b>Net Utility Plant</b>	<b>14,728,206</b>	<b>12,915,102</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	360,000	512,000	5
Other Investments (124)	0	0	6
Special Funds (125)	756,218	1,310,716	7
<b>Total Other Property and Investments</b>	<b>1,116,218</b>	<b>1,822,716</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	0	148,225	8
Temporary Cash Investments (132)	0	430,302	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	389,913	359,534	11
Other Accounts Receivable (143)	136,266	146,703	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	301,801	29,428	14
Materials and Supplies (150)	8,517	9,232	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>836,497</b>	<b>1,123,424</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	44,610	52,291	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>44,610</b>	<b>52,291</b>	
<b>Total Assets and Other Debits</b>	<b>16,725,531</b>	<b>15,913,533</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	458,894	458,894	<b>21</b>
Appropriated Earned Surplus (215)	756,218	0	<b>22</b>
Unappropriated Earned Surplus (216)	10,888,044	11,406,737	<b>23</b>
<b>Total Proprietary Capital</b>	<b>12,103,156</b>	<b>11,865,631</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	2,710,000	2,900,000	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	0	0	<b>26</b>
<b>Total Long-Term Debt</b>	<b>2,710,000</b>	<b>2,900,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	207,263	139,398	<b>28</b>
Payables to Municipality (233)	703,070	0	<b>29</b>
Customer Deposits (235)	0	0	<b>30</b>
Taxes Accrued (236)	265,608	221,905	<b>31</b>
Interest Accrued (237)	29,571	30,869	<b>32</b>
Other Current and Accrued Liabilities (238)	8,139	7,582	<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>1,213,651</b>	<b>399,754</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0	0	<b>35</b>
Other Deferred Credits (253)	661,696	703,051	<b>36</b>
<b>Total Deferred Credits</b>	<b>661,696</b>	<b>703,051</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>37</b>
Injuries and Damages Reserve (262)	0	0	<b>38</b>
Pensions and Benefits Reserve (263)	37,028	45,097	<b>39</b>
Miscellaneous Operating Reserves (265)	0	0	<b>40</b>
<b>Total Operating Reserves</b>	<b>37,028</b>	<b>45,097</b>	
<b>Total Liabilities and Other Credits</b>	<b>16,725,531</b>	<b>15,913,533</b>	

### NET UTILITY PLANT

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	16,404,991	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	9,131,105	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	6,988,959	0	0	0	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant in Process of Reclassification (103)	0	0	0	0	5
Utility Plant Leased to Others (104)	0	0	0	0	6
Property Held for Future Use (105)	97,586	0	0	0	7
Completed Construction not Classified (106)	0	0	0	0	8
Construction Work in Progress (107)	2,280,882	0	0	0	9
Utility Plant Acquisition Adjustments (108)	0	0	0	0	10
Other Utility Plant Adjustments (109)	0	0	0	0	11
<b>Total Utility Plant</b>	<b>18,498,532</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	2,516,586	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	1,253,740	0	0	0	13
<b>Total Accumulated Provision</b>	<b>3,770,326</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>14,728,206</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	2,344,720				<b>2,344,720</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	236,061				<b>236,061</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	17,773				<b>17,773</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
INSURANCE PROCEEDS	5,347				<b>5,347</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>259,181</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>259,181</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	87,315				<b>87,315</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>87,315</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>87,315</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>2,516,586</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,516,586</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	1,145,169				<b>1,145,169</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	108,571				<b>108,571</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>108,571</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>108,571</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>1,253,740</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,253,740</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility	8,517	9,232	2
Sewer utility	0	0	3
Gas utility	0	0	4
Merchandise	0	0	5
Other materials & supplies	0	0	6
<b>Total Materials and Supplies</b>	<b>8,517</b>	<b>9,232</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2002 REVENUE BONDS	4,023	428	38,432	1
2003 REVENUE REFUNDING BONDS	3,658	428	6,178	2
<b>Total</b>			<b>44,610</b>	
<b>Unamortized premium on debt (251)</b>				
NONE	0	0	0	3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	458,894	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>458,894</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2002 REVENUE BONDS	03/01/2002	10/01/2022	4.00%	2,280,000	<b>1</b>
2003 REVENUE REFUNDING BONDS	12/15/2003	10/01/2010	2.83%	430,000	<b>2</b>
<b>Total Bonds (Account 221):</b>				<b>2,710,000</b>	

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	221,905	1
<b>Accruals:</b>		
Charged water department expense	283,397	2
Charged electric department expense	0	3
Charged sewer department expense	5,188	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>288,585</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	221,905	6
Social Security taxes	20,977	7
PSC Remainder Assessment	2,000	8
<b>Other (explain):</b>		
NONE	0	9
<b>Total payments and other debits</b>	<b>244,882</b>	
<b>Balance end of year</b>	<b>265,608</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0	0	0	0	1
2002 REVENUE BONDS	27,121	107,886	108,486	26,521	2
2003 REVENUE REFUNDING BONDS	3,748	14,294	14,992	3,050	3
<b>Subtotal</b>	<b>30,869</b>	<b>122,180</b>	<b>123,478</b>	<b>29,571</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	0	0	0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0	0	0	0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>30,869</b>	<b>122,180</b>	<b>123,478</b>	<b>29,571</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
ADVANCE TO SEWER UTILITY	360,000	1
<b>Total (Acct. 123):</b>	<b>360,000</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Special Funds (125):</b>		
BOND RESERVE FUND	378,354	3
SPECIAL REDEMPTION FUND	87,944	4
CONSTRUCTION FUND	289,920	5
<b>Total (Acct. 125):</b>	<b>756,218</b>	
<b>Notes Receivable (141):</b>		
NONE	0	6
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	389,913	7
Electric	0	8
Sewer (Regulated)	0	9
<b>Other (specify):</b>		
NONE	0	10
<b>Total (Acct. 142):</b>	<b>389,913</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	11
Merchandising, jobbing and contract work	0	12
<b>Other (specify):</b>		
SPECIAL ASSESSMENT RECEIVABLE	135,300	13
WORKERS COMP REFUND	966	14
<b>Total (Acct. 143):</b>	<b>136,266</b>	
<b>Receivables from Municipality (145):</b>		
SPECIAL ASSESSMENTS PLACED ON THE 2007 TAX ROLL	2,604	15
DELINQUENT UTILITY BILLS PLACED ON THE 2007 TAX ROLL	41,009	16
CITY'S PORTION OF PUBLIC FIRE PROTECTION	258,188	17
<b>Total (Acct. 145):</b>	<b>301,801</b>	
<b>Prepayments (165):</b>		
NONE	0	18
<b>Total (Acct. 165):</b>	<b>0</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Other Deferred Debits (183):</b>		
NONE	0	20
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
PAYABLE TO CITY-SEE FOOTNOTE	703,070	21
<b>Total (Acct. 233):</b>	<b>703,070</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	661,696	22
NONE	0	23
<b>Total (Acct. 253):</b>	<b>661,696</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	8,970,717	0	0	0	8,970,717	1
Materials and Supplies	8,874	0	0	0	8,874	2
<b>Other (specify):</b>						
NONE	0	0	0	0	0	3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	2,430,653	0	0	0	2,430,653	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	682,373	0	0	0	682,373	6
NONE	0	0	0	0	0	7
<b>Average Net Rate Base</b>	<b>5,866,565</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,866,565</b>	
Net Operating Income	297,065	0	0	0	297,065	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.06%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.06%</b>	

## **IMPORTANT CHANGES DURING THE YEAR**

**Report changes of any of the following types:**

NONE

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	703,051	0	0	0	<b>703,051</b>	<b>1</b>
<b>Add credits during year:</b>						
NONE	0	0	0	0	<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	41,355	0	0	0	<b>41,355</b>	<b>3</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>661,696</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>661,696</b>	

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## FINANCIAL SECTION FOOTNOTES

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

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

Payable to Municipality - Negative balance in shared cash account with other city funds.

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**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,673,155	1,715,671	1
<b>Total Sales of Water</b>	<b>1,673,155</b>	<b>1,715,671</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	9,529	7,766	2
Miscellaneous Service Revenues (471)	2,871	4,230	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	23,132	21,756	6
<b>Total Other Operating Revenues</b>	<b>35,532</b>	<b>33,752</b>	
<b>Total Operating Revenues</b>	<b>1,708,687</b>	<b>1,749,423</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	0	7
Pumping Expenses (620-625)	310,137	319,228	8
Water Treatment Expenses (630-635)	13,882	11,659	9
Transmission and Distribution Expenses (640-655)	175,251	135,285	10
Customer Accounts Expenses (901-904)	74,277	60,790	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	318,617	309,002	13
<b>Total Operation and Maintenance Expenses</b>	<b>892,164</b>	<b>835,964</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	236,061	227,013	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	283,397	240,037	16
<b>Total Other Operating Expenses</b>	<b>519,458</b>	<b>467,050</b>	
<b>Total Operating Expenses</b>	<b>1,411,622</b>	<b>1,303,014</b>	
<b>NET OPERATING INCOME</b>	<b>297,065</b>	<b>446,409</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential	17	305	605	1
Commercial	15	269	526	2
Industrial	0	0	0	3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>32</b>	<b>574</b>	<b>1,131</b>	
Metered Sales to General Customers (461)				
Residential	2,967	188,851	541,059	4
Commercial	557	193,656	386,579	5
Industrial	18	196,380	289,485	6
<b>Total Metered Sales to General Customers (461)</b>	<b>3,542</b>	<b>578,887</b>	<b>1,217,123</b>	
Private Fire Protection Service (462)	64		29,203	7
Public Fire Protection Service (463)	1		380,998	8
Other Sales to Public Authorities (464)	50	20,094	44,700	9
Sales to Irrigation Customers (465)	0	0	0	10
Sales for Resale (466)	0	0	0	11
Interdepartmental Sales (467)	0	0	0	12
<b>Total Sales of Water</b>	<b>3,689</b>	<b>599,555</b>	<b>1,673,155</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	380,998	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b>		
NONE	0	4
<b>Total Public Fire Protection Service (463)</b>	<b>380,998</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	9,529	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>9,529</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NEW CONSTRUCTION HOOK UP FEE	658	7
HYDRANT HOOK UP FEE	1,085	8
BULK WATER HOOK UP FEE	840	9
RECONNECT FEE	160	10
MISCELLANEOUS PARTS SOLD	128	11
<b>Total Miscellaneous Service Revenues (471)</b>	<b>2,871</b>	
<b>Rents from Water Property (472):</b>		
NONE		12
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		13
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	22,997	14
<b>Other (specify):</b>		
NSF FEES	135	15
<b>Total Other Water Revenues (474)</b>	<b>23,132</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	0	4
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	45,321	54,538	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	201,870	222,080	7
Operation Supplies and Expenses (623)	15,148	11,670	8
Maintenance of Pumping Plant (625)	47,798	30,940	9
<b>Total Pumping Expenses</b>	<b>310,137</b>	<b>319,228</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	0	0	10
Chemicals (631)	11,628	8,819	11
Operation Supplies and Expenses (632)	2,254	2,840	12
Maintenance of Water Treatment Plant (635)	0	0	13
<b>Total Water Treatment Expenses</b>	<b>13,882</b>	<b>11,659</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	14,078	20,036	14
Operation Supplies and Expenses (641)	4,096	2,472	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,300	3,800	16
Maintenance of Mains (651)	83,412	44,591	17
Maintenance of Services (652)	22,466	21,660	18
Maintenance of Meters (653)	10,395	3,792	19
Maintenance of Hydrants (654)	36,249	37,277	20
Maintenance of Other Plant (655)	255	1,657	21
<b>Total Transmission and Distribution Expenses</b>	<b>175,251</b>	<b>135,285</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	9,066	7,951	<b>22</b>
Accounting and Collecting Labor (902)	60,884	49,313	<b>23</b>
Supplies and Expenses (903)	4,317	4,096	<b>24</b>
Uncollectible Accounts (904)	10	(570)	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>74,277</b>	<b>60,790</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	72,506	79,401	<b>27</b>
Office Supplies and Expenses (921)	10,385	12,461	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>29</b>
Outside Services Employed (923)	42,740	32,451	<b>30</b>
Property Insurance (924)	13,992	8,609	<b>31</b>
Injuries and Damages (925)	0	0	<b>32</b>
Employee Pensions and Benefits (926)	149,495	130,576	<b>33</b>
Regulatory Commission Expenses (928)	0	2,976	<b>34</b>
Miscellaneous General Expenses (930)	4,552	3,782	<b>35</b>
Transportation Expenses (933)	9,396	10,990	<b>36</b>
Maintenance of General Plant (935)	15,551	27,756	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>318,617</b>	<b>309,002</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>892,164</b>	<b>835,964</b>	

### TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		265,608	221,905	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,188	4,880	2
<b>Net property tax equivalent</b>		<b>260,420</b>	<b>217,025</b>	
Social Security		20,977	21,558	3
PSC Remainder Assessment		2,000	1,454	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b><u>283,397</u></b>	<b><u>240,037</u></b>	

### PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Racine				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.179235				3
County tax rate	mills		3.471705				4
Local tax rate	mills		7.520072				5
School tax rate	mills		9.241746				6
Voc. school tax rate	mills		1.264750				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.677508</b>				<b>10</b>
Less: state credit	mills		1.129411				11
<b>Net tax rate</b>	mills		<b>20.548097</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.520072</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.506496</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.026568</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>21.677508</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.831579</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.548097</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.087373</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>16,404,991</b>	16,404,991				22
Materials & Supplies	\$	<b>9,232</b>	9,232				23
<b>Subtotal</b>	\$	<b>16,414,223</b>	<b>16,414,223</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>16,414,223</b>	<b>16,414,223</b>				<b>26</b>
Assessment Ratio	dec.		0.946990				27
<b>Assessed Value</b>	\$	<b>15,544,105</b>	<b>15,544,105</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.087373</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>265,608</b>	<b>265,608</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	149,132					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>265,608</b>					<b>34</b>

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0	0	1
Franchises and Consents (302)	0	0	2
Miscellaneous Intangible Plant (303)	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	150,990	0	4
Structures and Improvements (311)	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	6
Lake, River and Other Intakes (313)	0	0	7
Wells and Springs (314)	376,766	0	8
Infiltration Galleries and Tunnels (315)	0	0	9
Supply Mains (316)	0	0	10
Other Water Source Plant (317)	0	0	11
<b>Total Source of Supply Plant</b>	<b>527,756</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0	0	12
Structures and Improvements (321)	476,583	0	13
Boiler Plant Equipment (322)	0	0	14
Other Power Production Equipment (323)	0	0	15
Steam Pumping Equipment (324)	0	0	16
Electric Pumping Equipment (325)	910,169	0	17
Diesel Pumping Equipment (326)	0	0	18
Hydraulic Pumping Equipment (327)	0	0	19
Other Pumping Equipment (328)	0	0	20
<b>Total Pumping Plant</b>	<b>1,386,752</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0	0	21
Structures and Improvements (331)	0	0	22
Water Treatment Equipment (332)	136,492	0	23
<b>Total Water Treatment Plant</b>	<b>136,492</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)	0	0	0	1
Franchises and Consents (302)	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)	0	0	150,990	4
Structures and Improvements (311)	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	7
Wells and Springs (314)	0	0	376,766	8
Infiltration Galleries and Tunnels (315)	0	0	0	9
Supply Mains (316)	0	0	0	10
Other Water Source Plant (317)	0	0	0	11
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>527,756</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)	0	0	0	12
Structures and Improvements (321)	0	0	476,583	13
Boiler Plant Equipment (322)	0	0	0	14
Other Power Production Equipment (323)	0	0	0	15
Steam Pumping Equipment (324)	0	0	0	16
Electric Pumping Equipment (325)	0	0	910,169	17
Diesel Pumping Equipment (326)	0	0	0	18
Hydraulic Pumping Equipment (327)	0	0	0	19
Other Pumping Equipment (328)	0	0	0	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>1,386,752</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)	0	0	0	21
Structures and Improvements (331)	0	0	0	22
Water Treatment Equipment (332)	0	0	136,492	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>136,492</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	20,451	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	834,452	0	26
Transmission and Distribution Mains (343)	3,471,058	214,254	27
Fire Mains (344)	0	0	28
Services (345)	739,134	47,807	29
Meters (346)	626,466	61,563	30
Hydrants (348)	542,619	51,678	31
Other Transmission and Distribution Plant (349)	8,783	0	32
<b>Total Transmission and Distribution Plant</b>	<b>6,242,963</b>	<b>375,302</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	163,988	0	34
Office Furniture and Equipment (391)	9,366	0	35
Computer Equipment (391.1)	53,429	4,506	36
Transportation Equipment (392)	61,086	28,282	37
Stores Equipment (393)	736	0	38
Tools, Shop and Garage Equipment (394)	79,959	0	39
Laboratory Equipment (395)	4,039	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	6,254	0	42
SCADA Equipment (397.1)	137,510	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
<b>Total General Plant</b>	<b>516,367</b>	<b>32,788</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,810,330</b>	<b>408,090</b>	
Common Utility Plant Allocated to Water Department	0	0	46
<b>Total utility plant in service</b>	<b>8,810,330</b>	<b>408,090</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)	0	0	20,451	24
Structures and Improvements (341)	0	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	834,452	26
Transmission and Distribution Mains (343)	7,626	0	3,677,686	27
Fire Mains (344)	0	0	0	28
Services (345)	4,600	0	782,341	29
Meters (346)	51,599	0	636,430	30
Hydrants (348)	4,490	0	589,807	31
Other Transmission and Distribution Plant (349)	0	0	8,783	32
<b>Total Transmission and Distribution Plant</b>	<b>68,315</b>	<b>0</b>	<b>6,549,950</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)	0	0	0	33
Structures and Improvements (390)	0	0	163,988	34
Office Furniture and Equipment (391)	0	0	9,366	35
Computer Equipment (391.1)	0	0	57,935	36
Transportation Equipment (392)	19,000	0	70,368	37
Stores Equipment (393)	0	0	736	38
Tools, Shop and Garage Equipment (394)	0	0	79,959	39
Laboratory Equipment (395)	0	0	4,039	40
Power Operated Equipment (396)	0	0	0	41
Communication Equipment (397)	0	0	6,254	42
SCADA Equipment (397.1)	0	0	137,510	43
Miscellaneous Equipment (398)	0	0	0	44
Other Tangible Property (399)	0	0	0	45
<b>Total General Plant</b>	<b>19,000</b>	<b>0</b>	<b>530,155</b>	
<b>Total utility plant in service directly assignable</b>	<b>87,315</b>	<b>0</b>	<b>9,131,105</b>	
Common Utility Plant Allocated to Water Department	0	0	0	46
<b>Total utility plant in service</b>	<b>87,315</b>	<b>0</b>	<b>9,131,105</b>	

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0	0	24
Structures and Improvements (341)	0	0	25
Distribution Reservoirs and Standpipes (342)	0	0	26
Transmission and Distribution Mains (343)	5,607,628	31,374	27
Fire Mains (344)	0	0	28
Services (345)	770,760	0	29
Meters (346)	14,825	0	30
Hydrants (348)	553,842	10,530	31
Other Transmission and Distribution Plant (349)	0	0	32
<b>Total Transmission and Distribution Plant</b>	<b>6,947,055</b>	<b>41,904</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	33
Structures and Improvements (390)	0	0	34
Office Furniture and Equipment (391)	0	0	35
Computer Equipment (391.1)	0	0	36
Transportation Equipment (392)	0	0	37
Stores Equipment (393)	0	0	38
Tools, Shop and Garage Equipment (394)	0	0	39
Laboratory Equipment (395)	0	0	40
Power Operated Equipment (396)	0	0	41
Communication Equipment (397)	0	0	42
SCADA Equipment (397.1)	0	0	43
Miscellaneous Equipment (398)	0	0	44
Other Tangible Property (399)	0	0	45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,947,055</b>	<b>41,904</b>	
Common Utility Plant Allocated to Water Department	0	0	46
<b>Total utility plant in service</b>	<b>6,947,055</b>	<b>41,904</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0	0	0 24
Structures and Improvements (341)	0	0	0 25
Distribution Reservoirs and Standpipes (342)	0	0	0 26
Transmission and Distribution Mains (343)	0	0	5,639,002 27
Fire Mains (344)	0	0	0 28
Services (345)	0	0	770,760 29
Meters (346)	0	0	14,825 30
Hydrants (348)	0	0	564,372 31
Other Transmission and Distribution Plant (349)	0	0	0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>6,988,959</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0	0	0 33
Structures and Improvements (390)	0	0	0 34
Office Furniture and Equipment (391)	0	0	0 35
Computer Equipment (391.1)	0	0	0 36
Transportation Equipment (392)	0	0	0 37
Stores Equipment (393)	0	0	0 38
Tools, Shop and Garage Equipment (394)	0	0	0 39
Laboratory Equipment (395)	0	0	0 40
Power Operated Equipment (396)	0	0	0 41
Communication Equipment (397)	0	0	0 42
SCADA Equipment (397.1)	0	0	0 43
Miscellaneous Equipment (398)	0	0	0 44
Other Tangible Property (399)	0	0	0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>6,988,959</b>
Common Utility Plant Allocated to Water Department	0	0	0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>6,988,959</b>

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January	0	0	48,422	<b>48,422</b>	<b>1</b>
February	0	0	46,239	<b>46,239</b>	<b>2</b>
March	0	0	57,533	<b>57,533</b>	<b>3</b>
April	0	0	52,150	<b>52,150</b>	<b>4</b>
May	0	0	64,443	<b>64,443</b>	<b>5</b>
June	0	0	66,618	<b>66,618</b>	<b>6</b>
July	0	0	68,068	<b>68,068</b>	<b>7</b>
August	0	0	54,437	<b>54,437</b>	<b>8</b>
September	0	0	55,843	<b>55,843</b>	<b>9</b>
October	0	0	53,145	<b>53,145</b>	<b>10</b>
November	0	0	46,814	<b>46,814</b>	<b>11</b>
December	0	0	48,297	<b>48,297</b>	<b>12</b>
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>662,009</b>	<b>662,009</b>	
Less: Water sold				599,555	<b>13</b>
Volume pumped but not sold				<b>62,454</b>	<b>14</b>
Volume sold as a percent of volume pumped				<b>91%</b>	<b>15</b>
Volume used for water production, water quality and system maintenance				5,090	<b>16</b>
Volume related to equipment/system malfunction				3,500	<b>17</b>
Non-utility volume NOT included in water sales				1,500	<b>18</b>
Total volume not sold but accounted for				<b>10,090</b>	<b>19</b>
Volume pumped but unaccounted for				<b>52,364</b>	<b>20</b>
Percent of water lost				<b>8%</b>	<b>21</b>
If more than 25%, indicate causes:					<b>22</b>
If more than 25%, state what action has been taken to reduce water loss:					<b>23</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,140	<b>24</b>
Date of maximum: 7/25/2007					<b>25</b>
Cause of maximum:					<b>26</b>
Summer demand					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,146	<b>27</b>
Date of minimum: 11/11/2007					<b>28</b>
Total KWH used for pumping for the year				2,191,868	<b>29</b>
If water is purchased: Vendor Name: NONE					<b>30</b>
Point of Delivery: NONE					<b>31</b>

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
707 AIRPORT DRIVE	LK038	650	10	43,200	Yes	<b>1</b>
165 KARYL STREET	WELL #10	1,560	17	1,728,000	Yes	<b>2</b>
341 ORIGEN STREET	WELL #7	1,492	12	1,584,000	Yes	<b>3</b>
508 SHELDON STREET	WELL #8	1,475	16	1,440,000	Yes	<b>4</b>
801 FRONTAGE ROAD	WELL #9	1,450	16	1,368,000	Yes	<b>5</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #10	WELL #7	WELL #8	1
Location	165 KARYL STREET	341 ORIGEN STREET	508 SHELDON STREET	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	AMERICAN TURBINE	LAYNE NORTHWEST	WORTHINGTON	5
Year Installed	1995	1988	1982	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,200	1,100	1,000	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	9 10
Year Installed	2000	2000	1993	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	200	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #9			14
Location	801 FRONTAGE ROAD			15
Purpose	P			16
Destination	R			17
Pump Manufacturer	GOULD			18
Year Installed	2006			19
Type	CENTRIFUGAL			20
Actual Capacity (gpm)	1,050			21
Pump Motor or Standby Engine Mfr	G.E.			22 23
Year Installed	1992			24
Type	ELECTRIC			25
Horsepower	200			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	#10	#7	#8	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1990	1954	1963	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	140	0	6
Total capacity in gallons (actual)	300,000	300,000	300,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.7000	1.6000	1.4000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	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	#9	DUNFORD DRIVE		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	S		3
Year constructed	1973	1978		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	0	160		6
Total capacity in gallons (actual)	300,000	2,200,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	BOOSTER STATION		10
Filters, type (gravity, pressure, other, none)	NONE	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4000	2.2000		12
Is a corrosion control chemical used (yes, no)?	N	N		13
Is water fluoridated (yes, no)?	N	N		14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	3.000	1,739	0	0	0	1,739	1
P	D	3.000	10	0	0	0	10	2
M	D	4.000	25,684	0	966	0	24,718	3
P	D	4.000	271	0	0	0	271	4
M	D	6.000	73,221	0	105	0	73,116	5
P	D	6.000	10,753	85	0	0	10,838	6
M	D	8.000	28,397	0	10	0	28,387	7
P	D	8.000	64,324	1,570	0	0	65,894	8
M	D	10.000	5,580	0	0	0	5,580	9
P	D	10.000	3,417	0	0	0	3,417	10
M	D	12.000	21,147	0	0	0	21,147	11
P	D	12.000	71,563	0	0	0	71,563	12
M	T	14.000	3,147	0	0	0	3,147	13
M	T	16.000	3,478	0	0	0	3,478	14
P	T	16.000	4,869	0	0	0	4,869	15
<b>Total Within Municipality</b>			<b>317,600</b>	<b>1,655</b>	<b>1,081</b>	<b>0</b>	<b>318,174</b>	
<b>Total Utility</b>			<b>317,600</b>	<b>1,655</b>	<b>1,081</b>	<b>0</b>	<b>318,174</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.500	513	0	23	0	490	0	1
M	0.750	133	0	0	0	133	0	2
L	0.750	33	0	0	0	33	0	3
M	1.000	2,501	23	0	0	2,524	173	4
M	1.250	13	0	0	0	13	0	5
M	1.500	91	0	0	0	91	1	6
L	1.500	9	0	0	0	9	0	7
M	2.000	46	0	0	0	46	0	8
M	3.000	32	0	0	0	32	0	9
M	4.000	16	0	0	0	16	0	10
M	6.000	31	0	0	0	31	0	11
M	8.000	10	0	0	0	10	0	12
<b>Total Utility</b>		<b>3,428</b>	<b>23</b>	<b>23</b>	<b>0</b>	<b>3,428</b>	<b>174</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	3,310	444	320	0	3,434	316	1
0.750	0	0	0	0	0	0	2
1.000	127	16	8	0	135	18	3
1.500	48	7	7	0	48	11	4
2.000	51	3	3	0	51	13	5
3.000	27	2	1	0	28	7	6
4.000	13	0	0	0	13	7	7
6.000	1	0	0	0	1	1	8
<b>Total:</b>	<b>3,577</b>	<b>472</b>	<b>339</b>	<b>0</b>	<b>3,710</b>	<b>373</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	2,937	347	4	16	0	130	3,434	1
0.750	0	0	0	0	0	0	0	2
1.000	1	111	5	10	0	8	135	3
1.500	0	34	1	10	0	3	48	4
2.000	0	45	2	4	0	0	51	5
3.000	0	19	2	6	0	1	28	6
4.000	0	6	3	4	0	0	13	7
6.000	0	0	1	0	0	0	1	8
<b>Total:</b>	<b>2,938</b>	<b>562</b>	<b>18</b>	<b>50</b>	<b>0</b>	<b>142</b>	<b>3,710</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	632	19	6	0	645	2
<b>Total Fire Hydrants</b>	<b>632</b>	<b>19</b>	<b>6</b>	<b>0</b>	<b>645</b>	
<b>Flushing Hydrants</b>						
	0	0	0	0	0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	704
Number of distribution system valves end of year:	910
Number of distribution valves operated during year:	431

**WATER OPERATING SECTION FOOTNOTES**

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

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

DONE

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

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

Maintenance of Pumping Plant (625) Inspection of all reservoirs and standpipes was completed during 2007, as required by the DNR (every 5 years).

Operation Labor (640) More labor was allocated to other functions during the year.

Maintenance of Mains (651) There was a large number of main breaks during 2007.

Maintenance of Meters (653) The utility performed more meter repairs during the year.

Outside Services Employed (923) Increase in monthly fees and time by outside accounting firm.

Property Insurance (924) Late audit entry in prior year increased property insurance expense to \$13,644. See account #435 - prior year adjustment.

Maintenance of General Plant (935) Non-capital furnace and air conditioning improvements to the shop at well #8 during the year.

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**Water Mains (Page W-17)**

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

Mains were financed using utility cash reserves and/or contributed by developers.

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**Water Services (Page W-18)**

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

Services were financed using utility cash reserves.

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**Meters (Page W-19)**

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

Station meters are tested annually.

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