



3014 (02-02-05)

ANNUAL REPORT

OF

Name: WINNECONNE WATER UTILITY

Principal Office: 30 SOUTH 1ST STREET
P.O. BOX 650
WINNECONNE, WI 54986

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: WINNECONNE WATER UTILITY

Utility Address: 30 SOUTH 1ST STREET

P.O. BOX 650

WINNECONNE, WI 54986

When was utility organized? 1/1/1948

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JACI JENSEN

Title: CLERK-TREASURER

Office Address:

30 SOUTH 1ST STREET

P.O. BOX 650

WINNICONNE, WI 54986

Telephone: (920) 582 - 4381

Fax Number: (920) 582 - 0660

E-mail Address:

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

Name: PAUL DENIS, CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE

P.O. BOX 23819

GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4117

Fax Number: (920) 617 - 2509

E-mail Address: Paul.Denis@schencksolutions.com

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

Name: LEE BURTON

Title: COMMITTEE CHAIR

Office Address:

30 SOUTH 1ST STREET

P.O. BOX 650

WINNECONNE, WI 54986

Telephone: (920) 582 - 4381

Fax Number: (920) 582 - 0660

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: PAUL DENIS, CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC
2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4117

Fax Number: (920) 617 - 2509

E-mail Address: Paul.Denis@schencksolutions.com

Date of most recent audit report: 3/21/2006

Period covered by most recent audit: CALENDAR 2006

Names and titles of utility management including manager or superintendent:

Name: MR STEVE MCNEIL

Title: VILLAGE ADMINISTRATOR

Office Address:
30 SOUTH 1ST STREET
P.O. BOX 650
WINNECONNE, WI 54986

Telephone: (920) 582 - 4381

Fax Number: (920) 582 - 0660 EXT

E-mail Address: smcneil@winneconnewi.gov

Name of utility commission/committee: VILLAGE OF WINNECONNE PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

- MR LEE BURTON
 - MS KATHY GRACE
 - MR DAVE NORTON
-

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)	344,512	365,183	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	245,686	210,152	2
Depreciation Expense (403)	68,976	60,808	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	62,174	57,042	5
Total Operating Expenses	376,836	328,002	
Net Operating Income	(32,324)	37,181	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(32,324)	37,181	
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)	6,113	13	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	6,113	13	
Total Income	(26,211)	37,194	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(7,904)	(7,904)	12
Other Income Deductions (426)	12,058	12,235	13
Total Miscellaneous Income Deductions	4,154	4,331	
Income Before Interest Charges	(30,365)	32,863	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	18,487	19,006	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	18,487	19,006	
Net Income	(48,852)	13,857	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,350,180	1,336,323	20
Balance Transferred from Income (433)	(48,852)	13,857	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,301,328	1,350,180	

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	344,512		344,512	1
Total (Acct. 400):	344,512	0	344,512	
Operation and Maintenance Expense (401-402):				
Derived	245,686		245,686	2
Total (Acct. 401-402):	245,686	0	245,686	
Depreciation Expense (403):				
Derived	68,976		68,976	3
Total (Acct. 403):	68,976	0	68,976	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	62,174		62,174	5
Total (Acct. 408):	62,174	0	62,174	
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:	(32,324)	0	(32,324)	
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):			
DEMAND DEPOSIT ACCOUNTS	6,113	0	6,113 11
Total (Acct. 419):	6,113	0	6,113
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]		0 12
NONE	0	0	0 13
Total (Acct. 421):	0	0	0
TOTAL OTHER INCOME:	6,113	0	6,113
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(7,904)	[REDACTED]	(7,904) 14
NONE	0	0	0 15
Total (Acct. 425):	(7,904)	0	(7,904)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	12,058	12,058 16
NONE	0	0	0 17
Total (Acct. 426):	0	12,058	12,058
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(7,904)	12,058	4,154
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	0	[REDACTED]	0 18
Total (Acct. 427):	0	0	0
Amortization of Debt Discount and Expense (428):			
NONE	0	[REDACTED]	0 19
Total (Acct. 428):	0	0	0
Amortization of Premium on Debt--Cr. (429):			
NONE	0	[REDACTED]	0 20
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	18,487	[REDACTED]	18,487 21
Total (Acct. 430):	18,487	0	18,487

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:	18,487	0	18,487
NET INCOME:	(36,794)	(12,058)	(48,852)
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	807,543	542,637	1,350,180 24
Total (Acct. 216):	807,543	542,637	1,350,180
Balance Transferred from Income (433):			
Derived	(36,794)	(12,058)	(48,852) 25
Total (Acct. 433):	(36,794)	(12,058)	(48,852)
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 26
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 27
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 28
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 29
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	770,749	530,579	1,301,328

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	344,512	0	0	0	344,512	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	344,512	0	0	0	344,512	

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	97,571		97,571	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
Total Payroll	97,571	0	97,571	

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	2.1	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 (100)	3,365,659	3,243,111	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	1,076,521	1,017,308	2
Net Utility Plant	2,289,138	2,225,803	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Special Funds (125)	0	0	7
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	354,965	457,481	8
Temporary Cash Investments (132)	0		9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	73,790	67,715	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	0	0	14
Materials and Supplies (150)	12,721	12,118	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0		17
Total Current and Accrued Assets	441,476	537,314	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	0	0	
Total Assets and Other Debits	2,730,614	2,763,117	

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)	821,229	821,229	21
Appropriated Earned Surplus (215)			22
Unappropriated Earned Surplus (216)	1,301,328	1,350,180	23
Total Proprietary Capital	2,122,557	2,171,409	
LONG-TERM DEBT			
Bonds (221)	0	0	24
Advances from Municipality (223)	357,500	378,300	25
Other Long-Term Debt (224)	0	0	26
Total Long-Term Debt	357,500	378,300	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	56,491	15,310	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)	5,164	5,164	30
Taxes Accrued (236)	55,105	50,750	31
Interest Accrued (237)	7,337	7,820	32
Other Current and Accrued Liabilities (238)			33
Total Current and Accrued Liabilities	124,097	79,044	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	126,460	134,364	36
Total Deferred Credits	126,460	134,364	
OPERATING RESERVES			
Property Insurance Reserve (261)			37
Injuries and Damages Reserve (262)			38
Pensions and Benefits Reserve (263)			39
Miscellaneous Operating Reserves (265)			40
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,730,614	2,763,117	

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	3,243,111	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)	2,607,379	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	758,280	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)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	3,365,659	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (110.1)	873,819	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	202,702	0	0	0	13
Total Accumulated Provision	1,076,521	0	0	0	
Net Utility Plant	2,289,138	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	816,285				816,285	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	68,976				68,976	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	2,691				2,691	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	71,667	0	0	0	71,667	16
Debits during year						17
Book cost of plant retired	14,133				14,133	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	14,133	0	0	0	14,133	25
Balance end of year (110.1)	873,819	0	0	0	873,819	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (110.1)	201,023				201,023	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	12,058				12,058	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	12,058	0	0	0	12,058	16
Debits during year						17
Book cost of plant retired	10,379				10,379	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	10,379	0	0	0	10,379	25
Balance end of year (110.1)	202,702	0	0	0	202,702	26
Composite Depreciation Rate?	No					27
If yes, what is the rate?						28

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	12,721	12,118
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	12,721	12,118

**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)				
NONE				1
Total			<u>0</u>	
Unamortized premium on debt (251)				
NONE				2
Total			<u>0</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	821,229	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>821,229</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)
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NONE

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 BOND	07/15/1999	07/15/2019	5.25%	357,500	1
Total for Account 223				357,500	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	50,750	1
Accruals:		
Charged water department expense	62,174	2
Charged electric department expense		3
Charged sewer department expense	801	4
Other (explain):		
NONE		5
Total Accruals and other credits	62,975	
Taxes paid during year:		
County, state and local taxes	50,750	6
Social Security taxes	7,464	7
PSC Remainder Assessment	406	8
Other (explain):		
NONE		9
Total payments and other debits	58,620	
Balance end of year	55,105	

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)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
General Obligation Bonds	7,820	18,487	18,970	7,337	3
Subtotal	7,820	18,487	18,970	7,337	
Other Long-Term Debt (224)					
NONE	0	0		0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	7,820	18,487	18,970	7,337	

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):		
NONE		2
Total (Acct. 124):	0	
Special Funds (125):		
NONE		3
Total (Acct. 125):	0	
Notes Receivable (141):		
NONE		4
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	73,790	5
Electric		6
Sewer (Regulated)		7
Other (specify):		
NONE		8
Total (Acct. 142):	73,790	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
Other (specify):		
NONE		11
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		12
Total (Acct. 145):	0	
Prepayments (165):		
NONE		13
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		14
Total (Acct. 182):	0	
Other Deferred Debits (183):		
NONE		15
Total (Acct. 183):	0	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)
<hr/>	
Payables to Municipality (233):	
NONE	16
Total (Acct. 233):	0
<hr/>	
Other Deferred Credits (253):	
Regulatory Liability	126,460 17
NONE	18
Total (Acct. 253):	126,460
<hr/>	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,540,915	0	0	0	2,540,915	1
Materials and Supplies	12,419	0	0	0	12,419	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	845,052	0	0	0	845,052	4
Customer Advances for Construction					0	5
Regulatory Liability	130,412	0	0	0	130,412	6
NONE					0	7
Average Net Rate Base	1,577,870	0	0	0	1,577,870	
Net Operating Income	(32,324)	0	0	0	(32,324)	8
Net Operating Income as a percent of						
Average Net Rate Base	-2.05%	N/A	N/A	N/A	-2.05%	

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	134,364	0	0	0	134,364	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	7,904	0	0	0	7,904	3
Other (specify):						
NONE					0	4
Balance End of Year	126,460	0	0	0	126,460	

FINANCIAL SECTION FOOTNOTES

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	315,298	339,229	1
Total Sales of Water	315,298	339,229	
Other Operating Revenues			
Forfeited Discounts (470)	904	3,248	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	28,310	22,706	6
Total Other Operating Revenues	29,214	25,954	
Total Operating Revenues	344,512	365,183	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	26,891	18,843	7
Pumping Expenses (620-625)	13,541	15,657	8
Water Treatment Expenses (630-635)	15,225	16,528	9
Transmission and Distribution Expenses (640-655)	33,578	33,501	10
Customer Accounts Expenses (901-904)	17,586	22,830	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	138,865	102,793	13
Total Operation and Maintenance Expenses	245,686	210,152	
Other Operating Expenses			
Depreciation Expense (403)	68,976	60,808	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	62,174	57,042	16
Total Other Operating Expenses	131,150	117,850	
Total Operating Expenses	376,836	328,002	
NET OPERATING INCOME	(32,324)	37,181	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential	1,130	37,662	158,398	4
Commercial	48	5,762	15,680	5
Industrial	12	1,090	4,299	6
Total Metered Sales to General Customers (461)	1,190	44,514	178,377	
Private Fire Protection Service (462)	3		5,876	7
Public Fire Protection Service (463)	1		119,635	8
Other Sales to Public Authorities (464)	15	3,937	11,410	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	1,209	48,451	315,298	

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)
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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)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	119,635	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)	119,635	
Forfeited Discounts (470):		
Customer late payment charges	904	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	904	
Miscellaneous Service Revenues (471):		
NONE		7
Total Miscellaneous Service Revenues (471)	0	
Rents from Water Property (472):		
NONE		8
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
Return on net investment in meters charged to sewer department	2,454	10
Other (specify): ANTENNA RENTALS	15,400	11
ACTIVATION FEES	5,500	12
SUNDRY	4,956	13
Total Other Water Revenues (474)	28,310	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	26,891	18,843	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	26,891	18,843	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	13,541	15,657	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)		0	9
Total Pumping Expenses	13,541	15,657	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	15,225	16,528	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	15,225	16,528	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)	6,519	3,467	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,368	2,756	16
Maintenance of Mains (651)	15,258	14,616	17
Maintenance of Services (652)		0	18
Maintenance of Meters (653)	300	1,075	19
Maintenance of Hydrants (654)		32	20
Maintenance of Other Plant (655)	7,133	11,555	21
Total Transmission and Distribution Expenses	33,578	33,501	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	3,371	8,752	22
Accounting and Collecting Labor (902)	11,763	11,676	23
Supplies and Expenses (903)	2,452	2,402	24
Uncollectible Accounts (904)		0	25
Total Customer Accounts Expenses	17,586	22,830	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	55,546	49,566	27
Office Supplies and Expenses (921)	4,452	3,058	28
Administrative Expenses Transferred--Credit (922)		0	29
Outside Services Employed (923)	31,484	6,800	30
Property Insurance (924)	1,671	1,762	31
Injuries and Damages (925)		0	32
Employee Pensions and Benefits (926)	40,644	38,371	33
Regulatory Commission Expenses (928)		0	34
Miscellaneous General Expenses (930)		0	35
Transportation Expenses (933)	5,068	3,236	36
Maintenance of General Plant (935)		0	37
Total Administrative and General Expenses	138,865	102,793	
Total Operation and Maintenance Expenses	245,686	210,152	

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		55,105	50,750	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		801	781	2
Net property tax equivalent		54,304	49,969	
Social Security		7,464	6,796	3
PSC Remainder Assessment		406	277	4
Other (specify): NONE			0	5
Total tax expense		62,174	57,042	

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			Winnebago				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.207374				3
County tax rate	mills		6.892699				4
Local tax rate	mills		9.019830				5
School tax rate	mills		10.802222				6
Voc. school tax rate	mills		2.040134				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.962259				10
Less: state credit	mills		1.558941				11
Net tax rate	mills		27.403318				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.019830				14
Combined School Tax Rate	mills		12.842356				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.862186				17
Total Tax Rate	mills		28.962259				18
Ratio of Local and School Tax to Total	dec.		0.754851				19
Total tax net of state credit	mills		27.403318				20
Net Local and School Tax Rate	mills		20.685418				21
Utility Plant, Jan. 1	\$	3,243,111	3,243,111				22
Materials & Supplies	\$	12,118	12,118				23
Subtotal	\$	3,255,229	3,255,229				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,255,229	3,255,229				26
Assessment Ratio	dec.		0.818357				27
Assessed Value	\$	2,663,939	2,663,939				28
Net Local & School Rate	mills		20.685418				29
Tax Equiv. Computed for Current Year	\$	55,105	55,105				30
Tax Equivalent per 1994 PSC Report	\$	38,598					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	55,105					34

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	177		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	177	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	1,165		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)	28,659		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	29,824	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	251,144	9,440	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	27,903		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	60,220		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	15,289		20
Total Pumping Plant	354,556	9,440	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	289,462	3,373	23
Total Water Treatment Plant	289,462	3,373	

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)			177	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	177	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)			1,165	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)			28,659	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	29,824	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			260,584	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			27,903	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			60,220	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			15,289	20
Total Pumping Plant	0	0	363,996	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			292,835	23
Total Water Treatment Plant	0	0	292,835	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	2,750		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	436,437		26
Transmission and Distribution Mains (343)	943,857	69,972	27
Fire Mains (344)	0		28
Services (345)	130,892	5,950	29
Meters (346)	94,671	7,533	30
Hydrants (348)	74,708	4,184	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,683,315	87,639	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	721		35
Computer Equipment (391.1)	12,029	46,608	36
Transportation Equipment (392)	14,627		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)	89,741		44
Other Tangible Property (399)	0		45
Total General Plant	117,118	46,608	
Total utility plant in service directly assignable	2,474,452	147,060	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,474,452	147,060	

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)			2,750 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			436,437 26
Transmission and Distribution Mains (343)	9,624		1,004,205 27
Fire Mains (344)			0 28
Services (345)	2,260		134,582 29
Meters (346)	1,175		101,029 30
Hydrants (348)	1,074		77,818 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	14,133	0	1,756,821
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			0 34
Office Furniture and Equipment (391)			721 35
Computer Equipment (391.1)			58,637 36
Transportation Equipment (392)			14,627 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)			89,741 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	163,726
Total utility plant in service directly assignable	14,133	0	2,607,379
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	14,133	0	2,607,379

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

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

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

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

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

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	610,558		27
Fire Mains (344)	0		28
Services (345)	106,117		29
Meters (346)	0		30
Hydrants (348)	51,984		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	768,659	0	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	0		34
Office Furniture and Equipment (391)	0		35
Computer Equipment (391.1)	0		36
Transportation Equipment (392)	0		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	0		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	0		41
Communication Equipment (397)	0		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	0	0	
Total utility plant in service directly assignable	768,659	0	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	768,659	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			0 26
Transmission and Distribution Mains (343)	6,030		604,528 27
Fire Mains (344)			0 28
Services (345)	3,676		102,441 29
Meters (346)			0 30
Hydrants (348)	673		51,311 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	10,379	0	758,280
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	10,379	0	758,280
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	10,379	0	758,280

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			6,434	6,434	1
February			6,322	6,322	2
March			6,482	6,482	3
April			6,373	6,373	4
May			7,684	7,684	5
June			8,287	8,287	6
July			8,709	8,709	7
August			7,712	7,712	8
September			6,705	6,705	9
October			6,661	6,661	10
November			6,258	6,258	11
December			7,075	7,075	12
Total annual pumpage	0	0	84,702	84,702	
Less: Water sold				48,451	13
Volume pumped but not sold				36,251	14
Volume sold as a percent of volume pumped				57%	15
Volume used for water production, water quality and system maintenance				8,876	16
Volume related to equipment/system malfunction				11,565	17
Non-utility volume NOT included in water sales				3,659	18
Total volume not sold but accounted for				24,100	19
Volume pumped but unaccounted for				12,151	20
Percent of water lost				14%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				540	24
Date of maximum: 6/26/2007					25
Cause of maximum:					26
Summer usage and flushing of hydrants.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				65	27
Date of minimum: 1/13/2007					28
Total KWH used for pumping for the year				119,594	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
202 SOUTH 3RD STREET	1	530	10	720,000	Yes	1
410 MEADOW LANE	2	369	12	504,000	Yes	2

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	BOOSTER 1	BOOSTER 2	DEEP WELL 1	1
Location	202 SOUTH 3RD STREET	410 MEADOW LANE	202 SOUTH 3RD STREET	2
Purpose	B	B	P	3
Destination	D	D	T	4
Pump Manufacturer	CRANE	LAYNE - NW	GOULDS	5
Year Installed	2000	1972	2000	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	500	500	8
Pump Motor or Standby Engine Mfr	ONAN	G.E.	U.S. MOTOR	9 10
Year Installed	2000	1972	2000	11
Type	DIESEL	ELECTRIC	ELECTRIC	12
Horsepower	80	15	16	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	DEEP WELL 2			14
Location	410 MEADOW LANE			15
Purpose	P			16
Destination	T			17
Pump Manufacturer	LAYNE			18
Year Installed	1972			19
Type	VERTICAL TURBINE			20
Actual Capacity (gpm)	190			21
Pump Motor or Standby Engine Mfr	G.E.			22 23
Year Installed	1972			24
Type	ELECTRIC			25
Horsepower	15			26

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#1A	#2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1945	1945	1972	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	128	0	6
Total capacity in gallons (actual)	77,000	60,000	100,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	OTHER		OTHER	10
Filters, type (gravity, pressure, other, none)	NONE		NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.5832		704.0000	12
Is a corrosion control chemical used (yes, no)?	Y		Y	13
Is water fluoridated (yes, no)?	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	#2A			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET			3
Year constructed	1983			4
Primary material (earthen, steel, concrete, other)	STEEL			5
Elevation difference in feet (See Headnote 3.)	139			6
Total capacity in gallons (actual)	500,000			7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
				15
				16
				17
				18
				19
				20
				21
				22
				23
				24
				25

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	2.000	103	0	0	0	103	1
M	D	4.000	5,392	0	0	0	5,392	2
M	D	6.000	46,034	0	0	0	46,034	3
P	D	6.000	6,718	50	50	0	6,718	4
M	D	8.000	13,882	0	0	0	13,882	5
P	D	8.000	17,362	10	10	0	17,362	6
M	D	10.000	2,235	0	0	0	2,235	7
P	D	10.000	8,966	1,003	1,003	0	8,966	8
M	D	12.000	90	0	0	0	90	9
P	D	12.000	2,890	0	0	0	2,890	10
P	D	14.000	1,880	0	0	0	1,880	11
Total Within Municipality			105,552	1,063	1,063	0	105,552	
Total Utility			105,552	1,063	1,063	0	105,552	

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	691	0	0	0	691		1
M	1.000	358	17	17	0	358		2
M	1.250	7	0	0	0	7		3
M	1.500	17	0	0	0	17		4
M	2.000	12	0	0	0	12		5
M	3.000	1	0	0	0	1		6
M	4.000	3	0	0	0	3		7
M	6.000	3	0	0	0	3		8
M	8.000	4	0	0	0	4		9
Total Utility		1,096	17	17	0	1,096	0	

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,152	36	25	(8)	1,155	36	1
0.750	9	1	0	(1)	9	1	2
1.000	18	6	0	(5)	19	8	3
1.250	2	2	0	(2)	2	2	4
1.500	11	3	0	(3)	11	5	5
2.000	5	3	0	(3)	5	3	6
3.000	4	0	0	(2)	2	0	7
4.000	2	0	0	0	2	0	8
Total:	1,203	51	25	(24)	1,205	55	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	1,121	27	3	4	0	0	1,155	1
0.750	2	5	1	1	0	0	9	2
1.000	3	9	5	2	0	0	19	3
1.250	0	1	0	1	0	0	2	4
1.500	4	4	1	2	0	0	11	5
2.000	0	2	1	2	0	0	5	6
3.000	0	0	0	2	0	0	2	7
4.000	0	0	1	1	0	0	2	8
Total:	1,130	48	12	15	0	0	1,205	

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	145	2	2		145	2
Total Fire Hydrants	145	2	2	0	145	
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:	145
Number of distribution system valves end of year:	359
Number of distribution valves operated during year:	180

WATER OPERATING SECTION FOOTNOTES

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

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

Done.

Water Operation & Maintenance Expenses (Page W-05)

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

Accounts 600 and 901 net change is less than \$5000. Labor was reallocated among expense accounts.

Account 923 outside services increase represents legal and operational costs associated with the retirement of the former water utility operator.

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.

Additions were financed by the Utility.

Water Services (Page W-18)

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

Service additions were financed by the Utility.

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

Zero services are confirmed.

Meters (Page W-19)

Explain all reported adjustments.

Meters were adjusted based upon physical count.

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

Meters are tested every 10 years or replaced every 20 years. We will monitor future testing to ensure compliance with administrative code.

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 or replaced once every two years.
