



3014 (02-02-05)

ANNUAL REPORT

OF

Name: BRILLION MUNICIPAL WATER UTILITY

Principal Office: 130 CALUMET STREET
BRILLION, WI 54110

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: BRILLION MUNICIPAL WATER UTILITY

Utility Address: 130 CALUMET STREET
BRILLION, WI 54110

When was utility organized? 1/1/1921

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: LORI GOSZ

Title: CITY ADMINISTRATOR

Office Address:

130 CALUMET STREET
BRILLION, WI 54110

Telephone: (920) 756 - 2250

Fax Number: (920) 756 - 2351

E-mail Address:

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

Name: DAVID MACCOUX

Title: SHAREHOLDER

Office Address: SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE
GREEN BAY, WI 54305

Telephone: (920) 455 - 4114

Fax Number: (920) 436 - 7808

E-mail Address: dave.maccoux@schencksolutions.com

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

Name: JEFF WITTMAN

Title: CHAIRMAN

Office Address:

130 CALUMET STREET
BRILLION, WI 54110

Telephone: (920) 756 - 2250

Fax Number: (920) 756 - 2351

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: DAVID MACCOUX

Title: SHAREHOLDER

Office Address: SCHENCK BUSINESS SOLUTIONS
2200 RIVERSIDE DR.
GREEN BAY, WI 54305

Telephone: (920) 455 - 4114

Fax Number: (920) 436 - 7808

E-mail Address: dave.maccoux@schencksolutions.com

Date of most recent audit report: 3/18/2008

Period covered by most recent audit: 01/01/07 - 12/31/07

Names and titles of utility management including manager or superintendent:

Name: LORI GOSZ

Title: CITY ADMINISTRATOR

Office Address:
130 CALUMET STREET
BRILLION, WI 54110

Telephone: (920) 756 - 2250

Fax Number: (920) 756 - 2351

E-mail Address: admin@ci.brillion.wi.us

Name of utility commission/committee: Utility Commission

Names of members of utility commission/committee:

- TJ BASTIAN
- LEONARD KOPIDLANSKY
- MARY JO KRUEGER
- JOE LEVASH
- DAVE SCHWANN, VICE-CHAIRPERSON
- GERALD SONNABEND, MAYOR
- WALTER SONNABOND,
- JEFF WITTMAN, CHAIRPERSON

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)? YES

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

IDENTIFICATION AND OWNERSHIP

Firm Name: MIDWEST CONTRACT OPERATIONS, INC. (MCO)

1377 MIDWAY ROAD

P.O. BOX 418

MENASHA, WI 54952-0418

Contact Person: RANDY MUCH

Title: MANAGER

Telephone: (920) 751 - 4299

Fax Number: (920) 751 - 4284

E-mail Address:

Contract/Agreement beginning-ending dates: 1/1/2007 12/31/2007

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

MCO is responsible to provide management, supervision and certified personnel necessary to operate and maintain the City's regulated water utility and non-regulated sewer utility. The City makes policy decisions and process billings.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	503,226	522,912	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	263,484	263,131	2
Depreciation Expense (403)	83,649	82,927	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	63,747	61,940	5
Total Operating Expenses	410,880	407,998	
Net Operating Income	92,346	114,914	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	92,346	114,914	
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)	9,666	7,933	10
Miscellaneous Nonoperating Income (421)	14,874	0	11
Total Other Income	24,540	7,933	
Total Income	116,886	122,847	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(10,055)	(10,055)	12
Other Income Deductions (426)	12,058	11,304	13
Total Miscellaneous Income Deductions	2,003	1,249	
Income Before Interest Charges	114,883	121,598	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	46,173	55,996	14
Amortization of Debt Discount and Expense (428)	5,421	5,421	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
Total Interest Charges	51,594	61,417	
Net Income	63,289	60,181	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,711,045	1,650,864	20
Balance Transferred from Income (433)	63,289	60,181	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)	1,774,334	1,711,045	

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	503,226		503,226	1
Total (Acct. 400):	503,226	0	503,226	
Operation and Maintenance Expense (401-402):				
Derived	263,484		263,484	2
Total (Acct. 401-402):	263,484	0	263,484	
Depreciation Expense (403):				
Derived	83,649		83,649	3
Total (Acct. 403):	83,649	0	83,649	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	63,747		63,747	5
Total (Acct. 408):	63,747	0	63,747	
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:	92,346	0	92,346	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST INCOME	9,666	0	9,666 11
Total (Acct. 419):	9,666	0	9,666
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	[REDACTED]	14,874	14,874 12
NONE	0	0	0 13
Total (Acct. 421):	0	14,874	14,874
TOTAL OTHER INCOME:	9,666	14,874	24,540

MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(10,055)	[REDACTED]	(10,055) 14
NONE	0	0	0 15
Total (Acct. 425):	(10,055)	0	(10,055)
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:	(10,055)	12,058	2,003

INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	46,173	[REDACTED]	46,173 18
Total (Acct. 427):	46,173	0	46,173
Amortization of Debt Discount and Expense (428):			
AMORTIZATION	5,421	[REDACTED]	5,421 19
Total (Acct. 428):	5,421	0	5,421
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	0	[REDACTED]	0 21
Total (Acct. 430):	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)
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:	51,594	0	51,594
NET INCOME:	60,473	2,816	63,289
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	1,132,136	578,909	1,711,045 24
Total (Acct. 216):	1,132,136	578,909	1,711,045
Balance Transferred from Income (433):			
Derived	60,473	2,816	63,289 25
Total (Acct. 433):	60,473	2,816	63,289
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):	1,192,609	581,725	1,774,334

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	503,226	0	0	0	503,226	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	503,226	0	0	0	503,226	

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	13,880		13,880	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	13,880	0	13,880	

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	0.2	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)	3,683,791	3,637,699	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	983,035	899,394	2
Net Utility Plant	2,700,756	2,738,305	
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)	84,323	84,323	6
Special Funds (125)	280,964	277,074	7
Total Other Property and Investments	365,287	361,397	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	476,908	475,429	8
Temporary Cash Investments (132)			9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	115,459	128,134	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)	10,889	11,591	15
Prepayments (165)	229	216	16
Other Current and Accrued Assets (170)			17
Total Current and Accrued Assets	603,485	615,370	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	53,225	59,576	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
Total Deferred Debits	53,225	59,576	
Total Assets and Other Debits	3,722,753	3,774,648	

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)	111,941	104,911	21
Appropriated Earned Surplus (215)	195,369	195,369	22
Unappropriated Earned Surplus (216)	1,774,334	1,711,045	23
Total Proprietary Capital	2,081,644	2,011,325	
LONG-TERM DEBT			
Bonds (221)	1,049,000	1,119,500	24
Advances from Municipality (223)	0	0	25
Other Long-Term Debt (224)	338,120	380,385	26
Total Long-Term Debt	1,387,120	1,499,885	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	27
Accounts Payable (232)	21,067	14,351	28
Payables to Municipality (233)	0	0	29
Customer Deposits (235)			30
Taxes Accrued (236)	64,168	63,006	31
Interest Accrued (237)	7,201	14,586	32
Other Current and Accrued Liabilities (238)	673	560	33
Total Current and Accrued Liabilities	93,109	92,503	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	34
Customer Advances for Construction (252)			35
Other Deferred Credits (253)	160,880	170,935	36
Total Deferred Credits	160,880	170,935	
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	3,722,753	3,774,648	

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	3,637,699	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)	2,786,604	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	811,669	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)	85,518				9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
Total Utility Plant	3,683,791	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)	746,717	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	236,318	0	0	0	13
Total Accumulated Provision	983,035	0	0	0	
Net Utility Plant	2,700,756	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)	675,134				675,134	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	83,649				83,649	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	5,856				5,856	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,115				1,115	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	90,620	0	0	0	90,620	16
Debits during year						17
Book cost of plant retired	19,037				19,037	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	19,037	0	0	0	19,037	25
Balance end of year (110.1)	746,717	0	0	0	746,717	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)	224,260				224,260	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	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (110.1)	236,318	0	0	0	236,318	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					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility	10,889	11,591
Sewer utility		0
Gas utility		0
Merchandise		0
Other materials & supplies		0
Total Materials and Supplies	<u>10,889</u>	<u>11,591</u>

**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)				
1987 MORTGAGE REVENUE BONDS	1,020	428	0	1
1997 Mortgage Revenue Bonds	1,711	428	14,546	2
2004 MORTGAGE REVENUE BONDS	2,690	428	30,935	3
LOSS ON ADVANCE REFUNDING	930	428	7,744	4
Total			53,225	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	104,911	1
Changes during year (explain):		
CAPITAL ASSET ADDITIONS FINANCED BY CITY	7,030	2
Balance end of year	<u><u>111,941</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)	
2004 MORTGAGE REVENUE BONDS	04/01/2004	05/01/2019	3.66%	1,049,000	1
Total Bonds (Account 221):				1,049,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Other Long-Term Debt (224)					
2005 BANK LOAN	06/02/2005	06/02/2010	4.00%	338,120	1
Total for Account 224				338,120	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	63,006	1
Accruals:		
Charged water department expense	63,747	2
Charged electric department expense		3
Charged sewer department expense	1,721	4
Other (explain):		
NONE		5
Total Accruals and other credits	65,468	
Taxes paid during year:		
County, state and local taxes	62,461	6
Social Security taxes	1,240	7
PSC Remainder Assessment	605	8
Other (explain):		
NONE		9
Total payments and other debits	64,306	
Balance end of year	64,168	

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)					
2004 MORTGAGE REVENUE BONDS	13,360	30,572	37,815	6,117	1
PAYING AGENT FEES	0	250	250	0	2
AMORTIZE LOSS ON REFUNDING	0	930	930	0	3
Subtotal	13,360	31,752	38,995	6,117	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2005 GENERAL OBLIGATION NOTE	1,226	14,421	14,563	1,084	5
Subtotal	1,226	14,421	14,563	1,084	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	14,586	46,173	53,558	7,201	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	84,323	2
Total (Acct. 124):	84,323	
Special Funds (125):		
DEPRECIATION FUND	111,634	3
REVENUE BOND RESERVE FUND	121,613	4
REVENUE BOND SPECIAL REDEMPTION FUND	47,717	5
Total (Acct. 125):	280,964	
Notes Receivable (141):		
NONE		6
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	115,459	7
Electric		8
Sewer (Regulated)		9
Other (specify):		
NONE		10
Total (Acct. 142):	115,459	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		11
Merchandising, jobbing and contract work		12
Other (specify):		
NONE		13
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		14
Total (Acct. 145):	0	
Prepayments (165):		
PREPAID INSURANCE	229	15
Total (Acct. 165):	229	
Extraordinary Property Losses (182):		
NONE		16
Total (Acct. 182):	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)	
Other Deferred Debits (183):		
NONE	17	
Total (Acct. 183):	0	
Payables to Municipality (233):		
NONE	18	
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	160,880	19
NONE		20
Total (Acct. 253):	160,880	

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)	2,772,996	0	0	0	2,772,996	1
Materials and Supplies	11,240	0	0	0	11,240	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (110.1)	710,925	0	0	0	710,925	4
Customer Advances for Construction					0	5
Regulatory Liability	165,907	0	0	0	165,907	6
NONE					0	7
Average Net Rate Base	1,907,404	0	0	0	1,907,404	
Net Operating Income	92,346	0	0	0	92,346	8
Net Operating Income as a percent of						
Average Net Rate Base	4.84%	N/A	N/A	N/A	4.84%	

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	170,935	0	0	0	170,935	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	10,055	0	0	0	10,055	3
Other (specify):						
NONE					0	4
Balance End of Year	160,880	0	0	0	160,880	

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)	494,672	512,041	1
Total Sales of Water	494,672	512,041	
Other Operating Revenues			
Forfeited Discounts (470)	837	973	2
Miscellaneous Service Revenues (471)	346	912	3
Rents from Water Property (472)	0	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	7,371	8,986	6
Total Other Operating Revenues	8,554	10,871	
Total Operating Revenues	503,226	522,912	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	5,914	4,181	7
Pumping Expenses (620-625)	50,180	44,455	8
Water Treatment Expenses (630-635)	104,430	105,346	9
Transmission and Distribution Expenses (640-655)	63,097	64,931	10
Customer Accounts Expenses (901-904)	14,522	14,774	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	25,341	29,444	13
Total Operation and Maintenance Expenses	263,484	263,131	
Other Operating Expenses			
Depreciation Expense (403)	83,649	82,927	14
Amortization Expense (404-407)		0	15
Taxes (408)	63,747	61,940	16
Total Other Operating Expenses	147,396	144,867	
Total Operating Expenses	410,880	407,998	
NET OPERATING INCOME	92,346	114,914	

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	1,036	49,836	115,336	4
Commercial	112	16,102	30,156	5
Industrial	25	233,661	231,859	6
Total Metered Sales to General Customers (461)	1,173	299,599	377,351	
Private Fire Protection Service (462)	1		11,533	7
Public Fire Protection Service (463)	1,183		97,893	8
Other Sales to Public Authorities (464)	20	3,866	7,895	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	2,377	303,465	494,672	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

NONE

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed (usually per rate schedule F-1 or Fd-1)	97,893	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)	97,893	
Forfeited Discounts (470):		
Customer late payment charges	837	5
Other (specify):		
NONE		6
Total Forfeited Discounts (470)	837	
Miscellaneous Service Revenues (471):		
SUNDRY	346	7
Total Miscellaneous Service Revenues (471)	346	
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	7,202	10
Other (specify):		
OTHER REVENUES	169	11
Total Other Water Revenues (474)	7,371	

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)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	5,914	4,181	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	5,914	4,181	
PUMPING EXPENSES			
Operation Labor (620)	4,933	2,629	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	43,727	39,639	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	1,520	2,187	9
Total Pumping Expenses	50,180	44,455	
WATER TREATMENT EXPENSES			
Operation Labor (630)	39,209	37,750	10
Chemicals (631)	59,000	61,706	11
Operation Supplies and Expenses (632)	400	640	12
Maintenance of Water Treatment Plant (635)	5,821	5,250	13
Total Water Treatment Expenses	104,430	105,346	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	0	0	14
Operation Supplies and Expenses (641)	0	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,534	753	16
Maintenance of Mains (651)	32,258	14,458	17
Maintenance of Services (652)	6,711	11,394	18
Maintenance of Meters (653)	15,236	30,497	19
Maintenance of Hydrants (654)	7,358	7,829	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	63,097	64,931	

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)	1,350	2,850	22
Accounting and Collecting Labor (902)	10,805	10,230	23
Supplies and Expenses (903)	2,367	1,694	24
Uncollectible Accounts (904)	0	0	25
Total Customer Accounts Expenses	14,522	14,774	
SALES EXPENSES			
Sales Expenses (910)	0	0	26
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	3,075	2,815	27
Office Supplies and Expenses (921)	2,342	2,128	28
Administrative Expenses Transferred--Credit (922)	0	0	29
Outside Services Employed (923)	3,806	7,603	30
Property Insurance (924)	8,301	9,603	31
Injuries and Damages (925)	0	0	32
Employee Pensions and Benefits (926)	5,179	4,507	33
Regulatory Commission Expenses (928)	298	300	34
Miscellaneous General Expenses (930)	0	0	35
Transportation Expenses (933)	1,355	1,169	36
Maintenance of General Plant (935)	985	1,319	37
Total Administrative and General Expenses	25,341	29,444	
Total Operation and Maintenance Expenses	263,484	263,131	

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		63,623	62,461	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,721	2,079	2
Net property tax equivalent		61,902	60,382	
Social Security		1,240	1,196	3
PSC Remainder Assessment		605	362	4
Other (specify): NONE			0	5
Total tax expense		63,747	61,940	

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			Calumet				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.196953				3
County tax rate	mills		5.735561				4
Local tax rate	mills		9.201206				5
School tax rate	mills		10.581453				6
Voc. school tax rate	mills		1.937609				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.652782				10
Less: state credit	mills		1.879149				11
Net tax rate	mills		25.773633				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		9.201206				14
Combined School Tax Rate	mills		12.519062				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.720268				17
Total Tax Rate	mills		27.652782				18
Ratio of Local and School Tax to Total	dec.		0.785464				19
Total tax net of state credit	mills		25.773633				20
Net Local and School Tax Rate	mills		20.244264				21
Utility Plant, Jan. 1	\$	3,637,699	3,637,699				22
Materials & Supplies	\$	11,591	11,591				23
Subtotal	\$	3,649,290	3,649,290				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	3,649,290	3,649,290				26
Assessment Ratio	dec.		0.861200				27
Assessed Value	\$	3,142,769	3,142,769				28
Net Local & School Rate	mills		20.244264				29
Tax Equiv. Computed for Current Year	\$	63,623	63,623				30
Tax Equivalent per 1994 PSC Report	\$	56,131					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	63,623					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)	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)	22,688		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)	43,746		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	66,434	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	293,590		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	32,582		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	117,037	10,906	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,363		20
Total Pumping Plant	447,572	10,906	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	56,047		22
Water Treatment Equipment (332)	459,329		23
Total Water Treatment Plant	515,376	0	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	0	
SOURCE OF SUPPLY PLANT				
Land and Land Rights (310)	12,500		10,188	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)			43,746	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	12,500	0	53,934	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			293,590	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			32,582	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			127,943	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			4,363	20
Total Pumping Plant	0	0	458,478	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			56,047	22
Water Treatment Equipment (332)			459,329	23
Total Water Treatment Plant	0	0	515,376	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	189,318	2,221	26
Transmission and Distribution Mains (343)	944,312		27
Fire Mains (344)	0		28
Services (345)	93,283		29
Meters (346)	197,249	45,625	30
Hydrants (348)	178,514		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	1,602,676	47,846	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	1,488		34
Office Furniture and Equipment (391)	5,645		35
Computer Equipment (391.1)	34,554		36
Transportation Equipment (392)	28,331		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	9,732		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	1,500		41
Communication Equipment (397)	46,081		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
Total General Plant	127,331	0	
Total utility plant in service directly assignable	2,759,389	58,752	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	2,759,389	58,752	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			191,539 26
Transmission and Distribution Mains (343)			944,312 27
Fire Mains (344)			0 28
Services (345)			93,283 29
Meters (346)	14,250		228,624 30
Hydrants (348)			178,514 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	14,250	0	1,636,272
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			1,488 34
Office Furniture and Equipment (391)			5,645 35
Computer Equipment (391.1)			34,554 36
Transportation Equipment (392)	4,787		23,544 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			9,732 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			1,500 41
Communication Equipment (397)			46,081 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			0 44
Other Tangible Property (399)			0 45
Total General Plant	4,787	0	122,544
Total utility plant in service directly assignable	31,537	0	2,786,604
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	31,537	0	2,786,604

**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)	709,805		27
Fire Mains (344)	0		28
Services (345)	93,364	8,500	29
Meters (346)	0		30
Hydrants (348)	0		31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	803,169	8,500	
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	803,169	8,500	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	803,169	8,500	

**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)			709,805 27
Fire Mains (344)			0 28
Services (345)			101,864 29
Meters (346)			0 30
Hydrants (348)			0 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	811,669
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	0	0	811,669
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	811,669

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			28,414	28,414	1
February			26,730	26,730	2
March			28,279	28,279	3
April			27,496	27,496	4
May			30,930	30,930	5
June			30,240	30,240	6
July			29,734	29,734	7
August			28,926	28,926	8
September			25,911	25,911	9
October			28,859	28,859	10
November			26,004	26,004	11
December			26,078	26,078	12
Total annual pumpage	0	0	337,601	337,601	
Less: Water sold				303,465	13
Volume pumped but not sold				34,136	14
Volume sold as a percent of volume pumped				90%	15
Volume used for water production, water quality and system maintenance				19,544	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				19,544	19
Volume pumped but unaccounted for				14,592	20
Percent of water lost				4%	21
If more than 25%, indicate causes:					22
If more than 25%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,329	24
Date of maximum: 12/10/2007					25
Cause of maximum:					26
There was a main break.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				356	27
Date of minimum: 7/4/2007					28
Total KWH used for pumping for the year				506,875	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)	
MAIN STREET	Well #1	805	12	286,467	Yes	1
MAIN STREET	Well #2	178	24	1,016,803	Yes	2
WATER STREET	Well #3	185	24	1,117,565	Yes	3

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	BOOSTER 3	1
Location	MAIN STREET	MAIN STREET	WATER STREET	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	PEABODY FLOWAY	PEABODY FLOWAY	LAYNE MEMPHIS	5
Year Installed	1987	1987	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	607	607	685	8
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	U S MOTORS	9 10
Year Installed	1987	1987	1989	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	40	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #1	WELL #2	WELL #3	14
Location	MAIN STREET	MAIN STREET	WATER STREET	15
Purpose	P	P	P	16
Destination	T	T	T	17
Pump Manufacturer	LAYNE MEMPHIS	GOULDS	GOULDS	18
Year Installed	1968	2000	2000	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	227	656	768	21
Pump Motor or Standby Engine Mfr	U S MOTORS	GENERAL ELECTRIC	GENERAL ELECTRIC	22 23
Year Installed	1992	1989	1989	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	25	40	60	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	GLENVIEW WEST	HORN PARK	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1966	1966	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	130	130	6
Total capacity in gallons (actual)	150,000	200,000	7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	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	1.0000	12
Is a corrosion control chemical used (yes, no)?	Y	Y	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	4.000	3,292	0	0	0	3,292	1
P	D	4.000	44	0	0	0	44	2
M	D	6.000	41,641	0	0	0	41,641	3
P	D	6.000	1,205	0	0	0	1,205	4
M	D	8.000	16,677	0	0	0	16,677	5
P	D	8.000	18,582	0	0	0	18,582	6
M	D	10.000	14,555	0	0	0	14,555	7
P	D	10.000	5,262	135	0	0	5,397	8
P	D	12.000	2,050	0	0	0	2,050	9
P	D	16.000	2,416	0	0	0	2,416	10
Total Within Municipality			105,724	135	0	0	105,859	
Total Utility			105,724	135	0	0	105,859	

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	914	0	1	0	913	8	1
P	1.000	11	0	0	0	11	7	2
M	1.000	160	0	0	0	160	64	3
M	1.500	25	2	0	0	27	2	4
M	2.000	11	0	0	0	11		5
M	3.000	7	0	0	0	7		6
M	4.000	1	0	0	0	1		7
M	6.000	6	1	0	0	7		8
P	6.000	2	0	0	0	2		9
P	8.000	2	0	0	0	2		10
M	8.000	1	0	0	0	1		11
Total Utility		1,140	3	1	0	1,142	81	

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	58	6	4	0	60	0	1
0.750	1,112	0	16	2	1,098	0	2
1.000	28	28	22	1	35	0	3
1.500	32	23	19	1	37	0	4
2.000	20	20	17	3	26	0	5
3.000	10	8	9	0	9	0	6
4.000	1	1	1	0	1	0	7
6.000	3	1	1	0	3	0	8
Total:	1,264	87	89	7	1,269	0	

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	46	4	1	0	0	9	60	1
0.750	975	57	3	0	3	60	1,098	2
1.000	0	21	2	2	1	9	35	3
1.500	0	20	2	2	0	13	37	4
2.000	0	7	5	5	0	9	26	5
3.000	0	1	4	2	0	2	9	6
4.000	0	0	0	1	0	0	1	7
6.000	0	0	1	0	1	1	3	8
Total:	1,021	110	18	12	5	103	1,269	

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	188				188	2
Total Fire Hydrants	188	0	0	0	188	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	187
Number of distribution system valves end of year:	450
Number of distribution valves operated during year:	250

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.

There were a large amount of meters switched in 2007.

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.

The additional watermains were financed by the municipality.

If Mains Additions column total is greater than zero AND Additions on both of the Plant in Service schedules (Accounts 316 and/or 343) are zero, please explain.

The addition of this main is currently in the work and progress section of the report as the project is not complete as of 12/31/2007.

Water Services (Page W-18)

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

All additions were made at the customers expense.

If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

The service was replaced with a larger service at the customers expense

Meters (Page W-19)

Explain all reported adjustments.

An adjustment was made to change inventory to actual on hand amount.

If Tested During Year column total is zero, please explain.

The Utility is currently putting in all new meters, therefore zero meters were tested

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

The Utility is currently putting in all new meters, therefore zero meters were tested

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.

Currently all meters are being replaced and they are tested when replaced.

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

Currently all meters are being replaced and they are tested when replaced.
