



3013 (02-02-05)

ANNUAL REPORT

OF

Name: VILLAGE OF HOWARD WATER DEPARTMENT

Principal Office: 2456 GLENDALE AVE
P.O. BOX 12207
GREEN BAY, WI 54307-2207

For the Year Ended: DECEMBER 31, 2007

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

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

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF HOWARD WATER DEPARTMENT

Utility Address: 2456 GLENDALE AVE
P.O. BOX 12207
GREEN BAY, WI 54307-2207

When was utility organized? 1/1/1955

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR CHRISTOPHER A. HALTOM CPA

Title: FINANCE DIRECTOR/TREASURER

Office Address:

2456 GLENDALE AVE
P.O. BOX 12207
GREEN BAY, WI 54307-2207

Telephone: (920) 434 - 4640

Fax Number: (920) 434 - 4643

E-mail Address: chaltom@villageofhoward.com

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

Name: DAVID L. MACCOUX

Title: SHAREHOLDER

Office Address: SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305

Telephone: (920) 455 - 4114

Fax Number: (920) 617 - 2511

E-mail Address: DAVE.MACCOUX@SCHENCKSOLUTIONS.COM

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

Name: MS CARLENE FELMER

Title: VILLAGE PRESIDENT

Office Address:

2456 GLENDALE AVE
GREEN BAY, WI 54307

Telephone: (920) 434 - 4640

Fax Number: (920) 434 - 4643

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 L. MACCOUX

Title: SHAREHOLDER

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

Telephone: (920) 455 - 4114

Fax Number: (920) 617 - 2511

E-mail Address: DAVE.MACCOUX@SCHENCKSOLUTIONS.COM

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

Period covered by most recent audit: YEAR END 12/31/2007

Names and titles of utility management including manager or superintendent:

Name: ROBERT BARTELT

Title: PUBLIC WORKS DIRECTOR

Office Address:
2456 GLENDALE AVE
GREEN BAY, WI 54307

Telephone: (920) 434 - 4640

Fax Number: (920) 434 - 4643

E-mail Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MR RONALD BREDDEL, TRUSTEE
- MR KELLY CROUCH, TRUSTEE
- MS CARLENE FELMER, PRESIDENT
- MS CATHY HUGHES, TRUSTEE
- MR BURT MCINTYRE, TRUSTEE
- MR GEORGE SPEAKER, TRUSTEE
- MR DAVID STEFFEN, TRUSTEE
- MR JIM WIDIGER, TRUSTEE
- MR ROGER ZIEMER, TRUSTEE

Is sewer service rendered by the utility? YES

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)	4,581,106	3,216,780	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,591,133	2,243,427	2
Depreciation Expense (403)	279,002	243,456	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	294,778	273,019	5
Total Operating Expenses	4,164,913	2,759,902	
Net Operating Income	416,193	456,878	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	416,193	456,878	
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)	108,226	133,606	10
Miscellaneous Nonoperating Income (421)	217,694	(699)	11
Total Other Income	325,920	132,907	
Total Income	742,113	589,785	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(53,960)	(53,960)	12
Other Income Deductions (426)	138,584	138,812	13
Total Miscellaneous Income Deductions	84,624	84,852	
Income Before Interest Charges	657,489	504,933	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	172,122	185,207	14
Amortization of Debt Discount and Expense (428)	22,475	22,475	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	194,597	207,682	
Net Income	462,892	297,251	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	13,192,095	12,894,844	20
Balance Transferred from Income (433)	462,892	297,251	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)	13,654,987	13,192,095	

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	4,581,106		4,581,106	1
Total (Acct. 400):	4,581,106	0	4,581,106	
Operation and Maintenance Expense (401-402):				
Derived	3,591,133		3,591,133	2
Total (Acct. 401-402):	3,591,133	0	3,591,133	
Depreciation Expense (403):				
Derived	279,002		279,002	3
Total (Acct. 403):	279,002	0	279,002	
Amortization Expense (404-407):				
Derived	0		0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	294,778		294,778	5
Total (Acct. 408):	294,778	0	294,778	
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:	416,193	0	416,193	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0		0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON CASH AND INVESTMENTS	95,436	0	95,436	11

INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
OTHER INCOME			
Interest and Dividend Income (419):			
INTEREST ON SPECIAL ASSESSMENTS	12,790	0	12,790 12
Total (Acct. 419):	108,226	0	108,226
Miscellaneous Nonoperating Income (421):			
Contributed Plant - Water	██████████	217,694	217,694 13
NONE	0	0	0 14
Total (Acct. 421):	0	217,694	217,694
TOTAL OTHER INCOME:	108,226	217,694	325,920
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425):			
Regulatory Liability (253) Amortization	(53,960)	██████████	(53,960) 15
NONE	0	0	0 16
Total (Acct. 425):	(53,960)	0	(53,960)
Other Income Deductions (426):			
Depreciation Expense on Contributed Plant - Water	██████████	138,584	138,584 17
NONE	0	0	0 18
Total (Acct. 426):	0	138,584	138,584
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(53,960)	138,584	84,624
INTEREST CHARGES			
Interest on Long-Term Debt (427):			
Derived	172,122	██████████	172,122 19
Total (Acct. 427):	172,122	0	172,122
Amortization of Debt Discount and Expense (428):			
AMORTIZATION OF DEBT DISCOUNT AND EXPENSES	22,475	██████████	22,475 20
Total (Acct. 428):	22,475	0	22,475
Amortization of Premium on Debt--Cr. (429):			
NONE	0	██████████	0 21
Total (Acct. 429):	0	0	0
Interest on Debt to Municipality (430):			
Derived	0	██████████	0 22
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 23
Total (Acct. 431):	0	0	0
Interest Charged to Construction--Cr. (432):			
NONE	0		0 24
Total (Acct. 432):	0	0	0
TOTAL INTEREST CHARGES:	194,597	0	194,597
NET INCOME:	383,782	79,110	462,892
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216):			
Derived	5,275,174	7,916,921	13,192,095 25
Total (Acct. 216):	5,275,174	7,916,921	13,192,095
Balance Transferred from Income (433):			
Derived	383,782	79,110	462,892 26
Total (Acct. 433):	383,782	79,110	462,892
Miscellaneous Credits to Surplus (434):			
NONE	0	0	0 27
Total (Acct. 434):	0	0	0
Miscellaneous Debits to Surplus--Debit (435):			
NONE	0	0	0 28
Total (Acct. 435)--Debit:	0	0	0
Appropriations of Surplus--Debit (436):			
Detail appropriations to (from) account 215			0 29
Total (Acct. 436)--Debit:	0	0	0
Appropriations of Income to Municipal Funds--Debit (439):			
NONE	0	0	0 30
Total (Acct. 439)--Debit:	0	0	0
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	5,658,956	7,996,031	13,654,987

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	4,581,106	0	0	0	4,581,106	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	3,828				3,828	5
Other Increases or (Decreases) to Operating Revenues - Specify: NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	4,577,278	0	0	0	4,577,278	

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	248,370		248,370	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	248,370	0	248,370	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	5	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101-107)	23,355,879	22,589,352	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	4,042,574	3,598,993	2
Net Utility Plant	19,313,305	18,990,359	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	19,313,305	18,990,359	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	576,156	607,546	8
Special Funds (125-128)	225,000	225,000	9
Total Other Property and Investments	801,156	832,546	
CURRENT AND ACCRUED ASSETS			
Cash and Working Funds (131)	2,012,857	2,564,759	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	679,513	403,771	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Materials and Supplies (151-163)	47,770	59,580	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
Total Current and Accrued Assets	2,740,140	3,028,110	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	159,464	181,939	24
Other Deferred Debits (182-186)	0	0	25
Total Deferred Debits	159,464	181,939	
Total Assets and Other Debits	23,014,065	23,032,954	

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)	3,833,309	3,833,309	26
Appropriated Earned Surplus (215)	323,071	323,071	27
Unappropriated Earned Surplus (216)	13,654,987	13,192,095	28
Total Proprietary Capital	17,811,367	17,348,475	
LONG-TERM DEBT			
Bonds (221-222)	3,664,540	3,995,601	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
Total Long-Term Debt	3,664,540	3,995,601	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	32
Accounts Payable (232)	282,687	397,168	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)			35
Taxes Accrued (236)	278,459	259,099	36
Interest Accrued (237)	68,414	74,077	37
Matured Long-Term Debt (239)			38
Matured Interest (240)			39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	45,239	41,215	41
Total Current and Accrued Liabilities	674,799	771,559	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	42
Customer Advances for Construction (252)			43
Other Deferred Credits (253)	863,359	917,319	44
Total Deferred Credits	863,359	917,319	
OPERATING RESERVES			
Property Insurance Reserve (261)			45
Injuries and Damages Reserve (262)			46
Pensions and Benefits Reserve (263)			47
Miscellaneous Operating Reserves (265)			48
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	23,014,065	23,032,954	

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	22,589,352	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)	13,016,446	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	10,336,191	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)	3,242				9
Total Utility Plant	23,355,879	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,332,380	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,710,194	0	0	0	11
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					12
Accumulated Provision for Depreciation of Property Held for Future Use (113)					13
Accumulated Provision for Amortization of Utility Plant in Service (114)					14
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					15
Accumulated Provision for Amortization of Property Held for Future Use (116)					16
Total Accumulated Provision	4,042,574	0	0	0	
Net Utility Plant	19,313,305	0	0	0	

**ACCUMULATED PROVISION FOR DEPRECIATION AND
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY
(ACCT. 111.1)**

Depreciation Accruals (Credits) during the year (111.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,034,151				2,034,151	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	279,002				279,002	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	27,072				27,072	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	306,074	0	0	0	306,074	16
Debits during year						17
Book cost of plant retired	7,846				7,846	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	7,846	0	0	0	7,846	25
Balance end of year (111.1)	2,332,379	0	0	0	2,332,379	26

ACCUMULATED PROVISION FOR DEPRECIATION AND AMORTIZATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.1):

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,564,842				1,564,842	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (426)	138,584				138,584	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,768				6,768	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	145,352	0	0	0	145,352	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	
					0	
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.1)	1,710,194	0	0	0	1,710,194	26

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
Other (specify):					
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	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
Electric Utility							
Fuel (151)					0	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	47,770	59,580	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	47,770	59,580	

**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)				
2002 REVENUE BONDS	3,404	428	49,355	1
Advance Refunding 1991 Revenue Bonds	970	428	3,476	2
ADVANCE REFUNDING 2001 REVENUE BONDS	815	428	24,229	3
LOSS ON 1998 ADVANCE REFUNDING	10,989	428	39,378	4
LOSS ON ADVANCE REFUNDING	6,297	428	43,026	5
Total			159,464	
Unamortized premium on debt (251)				
NONE				6
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	3,833,309	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>3,833,309</u></u>	

BONDS (ACCTS. 221 AND 222)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 Mortgage Revenue Bonds	08/15/1991	08/01/2011	4.20%	649,540	1
2001 MORTGAGE REVENUE BONDS	06/01/2001	08/01/2014	3.05%	720,000	2
2002 MORTGAGE REVENUE BONDS	07/01/2002	08/01/2022	4.00%	2,295,000	3
Total Bonds (Account 221):				3,664,540	
Total Reacquired Bonds (Account 222)				0	4

Net amount of bonds outstanding December 31: 3,664,540

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)
--	----------------------------------	--	----------------------------------	---

NONE

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	259,099	1
Accruals:		
Charged water department expense	294,778	2
Charged electric department expense		3
Charged sewer department expense	6,944	4
Other (explain):		
NONE		5
Total Accruals and other credits	301,722	
Taxes paid during year:		
County, state and local taxes	259,099	6
Social Security taxes	19,000	7
PSC Remainder Assessment	4,263	8
Other (explain):		
NONE		9
Total payments and other debits	282,362	
Balance end of year	278,459	

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)					
1998 MORTGAGE REVENUE BONDS	15,169	33,760	36,405	12,524	1
2001 MORTGAGE REVENUE BONDS	14,328	32,901	34,388	12,841	2
2002 MORTGAGE REVENUE BONDS	44,580	105,461	106,992	43,049	3
Subtotal	74,077	172,122	177,785	68,414	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	74,077	172,122	177,785	68,414	

BALANCE SHEET END-OF-YEAR ACCOUNT BALANCES

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	576,156	2
Total (Acct. 124):	576,156	
Sinking Funds (125):		
BOND REDEMPTION ACCOUNT	225,000	3
Total (Acct. 125):	225,000	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Interest Special Deposits (132):		
NONE		6
Total (Acct. 132):	0	
Other Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	679,513	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	679,513	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	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)
Receivables from Municipality (145):	
NONE	16
Total (Acct. 145):	0
Prepayments (165):	
NONE	17
Total (Acct. 165):	0
Extraordinary Property Losses (182):	
NONE	18
Total (Acct. 182):	0
Preliminary Survey and Investigation Charges (183):	
NONE	19
Total (Acct. 183):	0
Clearing Accounts (184):	
NONE	20
Total (Acct. 184):	0
Temporary Facilities (185):	
NONE	21
Total (Acct. 185):	0
Miscellaneous Deferred Debits (186):	
NONE	22
Total (Acct. 186):	0
Payables to Municipality (233):	
NONE	23
Total (Acct. 233):	0
Other Deferred Credits (253):	
Regulatory Liability	863,359
NONE	25
Total (Acct. 253):	863,359

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)	12,285,786	0	0	0	12,285,786	1
Materials and Supplies	53,675	0	0	0	53,675	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,183,265	0	0	0	2,183,265	4
Customer Advances for Construction					0	5
Regulatory Liability	890,339	0	0	0	890,339	6
NONE					0	7
Average Net Rate Base	9,265,857	0	0	0	9,265,857	
Net Operating Income	416,193	0	0	0	416,193	8
Net Operating Income as a percent of						
Average Net Rate Base	4.49%	N/A	N/A	N/A	4.49%	

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	917,319	0	0	0	917,319	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	53,960	0	0	0	53,960	3
Other (specify):						
NONE					0	4
Balance End of Year	863,359	0	0	0	863,359	

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)	4,496,577	3,157,192	1
Total Sales of Water	4,496,577	3,157,192	
Other Operating Revenues			
Forfeited Discounts (470)	42,527	27,091	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)	42,002	32,497	6
Total Other Operating Revenues	84,529	59,588	
Total Operating Revenues	4,581,106	3,216,780	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	1,248,468	9,218	7
Pumping Expenses (620-633)	127,782	156,714	8
Water Treatment Expenses (640-652)	36,882	46,391	9
Transmission and Distribution Expenses (660-678)	453,400	269,587	10
Customer Accounts Expenses (901-905)	54,675	54,069	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	1,669,926	1,707,448	13
Total Operation and Maintenance Expenses	3,591,133	2,243,427	
Other Operating Expenses			
Depreciation Expense (403)	279,002	243,456	14
Amortization Expense (404-407)		0	15
Taxes (408)	294,778	273,019	16
Total Other Operating Expenses	573,780	516,475	
Total Operating Expenses	4,164,913	2,759,902	
NET OPERATING INCOME	416,193	456,878	

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	4,950	365,042	2,132,949	4
Commercial	657	164,128	796,278	5
Industrial	5	178,451	409,478	6
Total Metered Sales to General Customers (461)	5,612	707,621	3,338,705	
Private Fire Protection Service (462)	66		38,880	7
Public Fire Protection Service (463)	1		1,026,278	8
Other Sales to Public Authorities (464)	28	17,596	92,714	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
Total Sales of Water	5,707	725,217	4,496,577	

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)	1,026,278	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)	1,026,278	
Forfeited Discounts (470):		
Customer late payment charges	42,527	5
Other (specify): NONE		6
Total Forfeited Discounts (470)	42,527	
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	28,654	10
Other (specify): TURN ON CHARGES AND OTHER FEES	13,348	11
Total Other Water Revenues (474)	42,002	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	367	702	2
Purchased Water (602)	1,245,679	0	3
Miscellaneous Expenses (603)	0	208	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	1,650	0	6
Maintenance of Structures and Improvements (611)	0	8,246	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	0	32	10
Maintenance of Infiltration Galleries and Tunnels (615)	0	0	11
Maintenance of Supply Mains (616)	0	0	12
Maintenance of Miscellaneous Water Source Plant (617)	772	30	13
Total Source of Supply Expenses	1,248,468	9,218	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0	206	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	0	0	16
Fuel or Power Purchased for Pumping (623)	120,006	151,296	17
Pumping Labor and Expenses (624)	0	0	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	5,158	368	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	58	0	22
Maintenance of Structures and Improvements (631)	270	908	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	2,290	3,936	25
Total Pumping Expenses	127,782	156,714	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0	0	26
Chemicals (641)	20,225	26,854	27

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
WATER TREATMENT EXPENSES			
Operation Labor and Expenses (642)	13,263	14,796	28
Miscellaneous Expenses (643)	3,267	2,862	29
Rents (644)	0	66	30
Maintenance Supervision and Engineering (650)	0	120	31
Maintenance of Structures and Improvements (651)	0	0	32
Maintenance of Water Treatment Equipment (652)	127	1,693	33
Total Water Treatment Expenses	36,882	46,391	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	0	0	34
Storage Facilities Expenses (661)	0	1,590	35
Transmission and Distribution Lines Expenses (662)	60,502	18,030	36
Meter Expenses (663)	7,898	2,145	37
Customer Installations Expenses (664)	75	0	38
Miscellaneous Expenses (665)	747	1,306	39
Rents (666)	33,000	0	40
Maintenance Supervision and Engineering (670)	0	30	41
Maintenance of Structures and Improvements (671)	124,322	94,831	42
Maintenance of Distribution Reservoirs and Standpipes (672)	1,435	6,011	43
Maintenance of Transmission and Distribution Mains (673)	120,033	85,473	44
Maintenance of Fire Mains (674)	15,029	15,302	45
Maintenance of Services (675)	62,334	33,615	46
Maintenance of Meters (676)	2,505	3,895	47
Maintenance of Hydrants (677)	23,361	6,155	48
Maintenance of Miscellaneous Plant (678)	2,159	1,204	49
Total Transmission and Distribution Expenses	453,400	269,587	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	50
Meter Reading Labor (902)	10,935	19,326	51
Customer Records and Collection Expenses (903)	38,720	33,911	52
Uncollectible Accounts (904)	3,828	0	53

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Miscellaneous Customer Accounts Expenses (905)	1,192	832	54
Total Customer Accounts Expenses	54,675	54,069	
SALES EXPENSES			
Sales Expenses (910)	0	0	55
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	94,216	76,478	56
Office Supplies and Expenses (921)	12,323	9,218	57
Administrative Expenses Transferred--Credit (922)	0	0	58
Outside Services Employed (923)	1,437,896	1,483,573	59
Property Insurance (924)	3,767	8,374	60
Injuries and Damages (925)	6,500	5,186	61
Employee Pensions and Benefits (926)	114,342	94,865	62
Regulatory Commission Expenses (928)	0	1,270	63
Duplicate Charges--Credit (929)	0	0	64
Miscellaneous General Expenses (930)	625	28,484	65
Rents (931)	257	0	66
Maintenance of General Plant (932)	0	0	67
Total Administrative and General Expenses	1,669,926	1,707,448	
Total Operation and Maintenance Expenses	3,591,133	2,243,427	

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		278,459	259,099	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,944	6,475	2
Net property tax equivalent		271,515	252,624	
Social Security		19,000	17,731	3
PSC Remainder Assessment		4,263	2,664	4
Other (specify): NONE			0	5
Total tax expense		294,778	273,019	

PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.169967				3
County tax rate	mills		4.591793				4
Local tax rate	mills		3.316587				5
School tax rate	mills		8.500507				6
Voc. school tax rate	mills		1.465751				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		18.044605				10
Less: state credit	mills		1.309074				11
Net tax rate	mills		16.735531				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.316587				14
Combined School Tax Rate	mills		9.966258				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.282845				17
Total Tax Rate	mills		18.044605				18
Ratio of Local and School Tax to Total	dec.		0.736112				19
Total tax net of state credit	mills		16.735531				20
Net Local and School Tax Rate	mills		12.319220				21
Utility Plant, Jan. 1	\$	22,589,352	22,589,352				22
Materials & Supplies	\$	59,580	59,580				23
Subtotal	\$	22,648,932	22,648,932				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	22,648,932	22,648,932				26
Assessment Ratio	dec.		0.998000				27
Assessed Value	\$	22,603,634	22,603,634				28
Net Local & School Rate	mills		12.319220				29
Tax Equiv. Computed for Current Year	\$	278,459	278,459				30
Tax Equivalent per 1994 PSC Report	\$	200,555					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
Tax equiv. for current year (see note 6)	\$	278,459					34

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	1,956		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	1,956	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)	243,892		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	243,892	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	242,656		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	43,895		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	359,231	872,817	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	75,804		20
Total Pumping Plant	721,586	872,817	
WATER TREATMENT PLANT			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	9,850		23
Total Water Treatment Plant	9,850	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)			1,956	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
Total Intangible Plant	0	0	1,956	
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)			243,892	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	243,892	
PUMPING PLANT				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			242,656	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			43,895	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			1,232,048	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			75,804	20
Total Pumping Plant	0	0	1,594,403	
WATER TREATMENT PLANT				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			0	22
Water Treatment Equipment (332)			9,850	23
Total Water Treatment Plant	0	0	9,850	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	14,028		24
Structures and Improvements (341)	1,886		25
Distribution Reservoirs and Standpipes (342)	3,323,472		26
Transmission and Distribution Mains (343)	4,560,975	317,148	27
Fire Mains (344)	0		28
Services (345)	854,867	84,713	29
Meters (346)	911,572		30
Hydrants (348)	454,552	59,574	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	10,121,352	461,435	
GENERAL PLANT			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	86,674		34
Office Furniture and Equipment (391)	18,210		35
Computer Equipment (391.1)	29,298	9,087	36
Transportation Equipment (392)	207,442	129,000	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)	80,504		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	34,362		44
Other Tangible Property (399)	0		45
Total General Plant	456,490	138,087	
Total utility plant in service directly assignable	11,555,126	1,472,339	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	11,555,126	1,472,339	

**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)			14,028 24
Structures and Improvements (341)			1,886 25
Distribution Reservoirs and Standpipes (342)			3,323,472 26
Transmission and Distribution Mains (343)	7,846		4,870,277 27
Fire Mains (344)			0 28
Services (345)			939,580 29
Meters (346)		(3,173)	908,399 30
Hydrants (348)			514,126 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	7,846	(3,173)	10,571,768
GENERAL PLANT			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			86,674 34
Office Furniture and Equipment (391)			18,210 35
Computer Equipment (391.1)			38,385 36
Transportation Equipment (392)			336,442 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)			80,504 42
SCADA Equipment (397.1)			0 43
Miscellaneous Equipment (398)			34,362 44
Other Tangible Property (399)			0 45
Total General Plant	0	0	594,577
Total utility plant in service directly assignable	7,846	(3,173)	13,016,446
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	7,846	(3,173)	13,016,446

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
INTANGIBLE PLANT			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
Total Intangible Plant	0	0	
SOURCE OF SUPPLY PLANT			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	0		8
Infiltration Galleries and Tunnels (315)	0		9
Supply Mains (316)	0		10
Other Water Source Plant (317)	0		11
Total Source of Supply Plant	0	0	
PUMPING PLANT			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	0		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	0		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	4,649		20
Total Pumping Plant	4,649	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)			4,649 20
Total Pumping Plant	0	0	4,649
WATER TREATMENT PLANT			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			0 23
Total Water Treatment Plant	0	0	0

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
TRANSMISSION AND DISTRIBUTION PLANT			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	0		26
Transmission and Distribution Mains (343)	7,371,301	174,636	27
Fire Mains (344)	0		28
Services (345)	1,751,629	33,506	29
Meters (346)	218,016		30
Hydrants (348)	772,902	9,552	31
Other Transmission and Distribution Plant (349)	0		32
Total Transmission and Distribution Plant	10,113,848	217,694	
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	10,118,497	217,694	
Common Utility Plant Allocated to Water Department	0		46
Total utility plant in service	10,118,497	217,694	

**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)			7,545,937 27
Fire Mains (344)			0 28
Services (345)			1,785,135 29
Meters (346)			218,016 30
Hydrants (348)			782,454 31
Other Transmission and Distribution Plant (349)			0 32
Total Transmission and Distribution Plant	0	0	10,331,542
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	10,336,191
Common Utility Plant Allocated to Water Department			0 46
Total utility plant in service	0	0	10,336,191

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	108,827	2.94%	7,170	4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	108,827		7,170	
PUMPING PLANT				
Structures and Improvements (321)	141,066	2.44%	5,920	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	30,491	4.42%	1,941	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	116,921	5.00%	39,781	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	19,654	6.00%	4,548	15
Total Pumping Plant	308,132		52,190	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	2,069	6.00%	591	17
Total Water Treatment Plant	2,069		591	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	630	2.25%	44	18
Distribution Reservoirs and Standpipes (342)	520,968	1.87%	62,149	19
Transmission and Distribution Mains (343)	448,994	1.10%	52,832	20
Fire Mains (344)	0			21
Services (345)	178,524	2.09%	19,102	22
Meters (346)	119,645	6.00%	54,600	23
Hydrants (348)	65,393	1.85%	9,049	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					115,997	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	115,997	
321					146,986	8
322					0	9
323					32,432	10
324					0	11
325					156,702	12
326					0	13
327					0	14
328					24,202	15
	0	0	0	0	360,322	
331					0	16
332					2,660	17
	0	0	0	0	2,660	
341					674	18
342					583,117	19
343	7,846				493,980	20
344					0	21
345					197,626	22
346					174,245	23
348					74,442	24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
TRANSMISSION AND DISTRIBUTION PLANT				
Other Transmission and Distribution Plant (349)	0			25
Total Transmission and Distribution Plant	1,334,154		197,776	
GENERAL PLANT				
Structures and Improvements (390)	57,396	2.25%	1,950	26
Office Furniture and Equipment (391)	15,729	5.83%	1,062	27
Computer Equipment (391.1)	26,617	26.67%	9,026	28
Transportation Equipment (392)	120,401	10.50%	28,554	29
Stores Equipment (393)	0			30
Tools, Shop and Garage Equipment (394)	0			31
Laboratory Equipment (395)	0			32
Power Operated Equipment (396)	0			33
Communication Equipment (397)	34,423	9.17%	7,382	34
SCADA Equipment (397.1)	0			35
Miscellaneous Equipment (398)	26,403	5.83%	374	36
Other Tangible Property (399)	0			37
Total General Plant	280,969		48,348	
Total accum. prov. directly assignable	2,034,151		306,075	
Common Utility Plant Allocated to Water Department	0			38
Total accum. prov. for depreciation	2,034,151		306,075	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349	7,846	0	0	0	0 25 1,524,084
390					59,346 26
391					16,791 27
391.1					35,643 28
392					148,955 29
393					0 30
394					0 31
395					0 32
396					0 33
397					41,805 34
397.1					0 35
398					26,777 36
399					0 37
	0	0	0	0	329,317
	7,846	0	0	0	2,332,380
					0 38
	7,846	0	0	0	2,332,380

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	0			4
Infiltration Galleries and Tunnels (315)	0			5
Supply Mains (316)	0			6
Other Water Source Plant (317)	0			7
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0			8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	0			12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	4,354	6.00%	279	15
Total Pumping Plant	4,354		279	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	0			17
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	958,712	1.10%	81,084	20
Fire Mains (344)	0			21
Services (345)	375,028	2.09%	36,609	22
Meters (346)	93,476	6.00%	13,081	23
Hydrants (348)	133,272	1.85%	14,299	24

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
311					0 1
312					0 2
313					0 3
314					0 4
315					0 5
316					0 6
317					0 7
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					4,633 15
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>4,633</u>
331					0 16
332					0 17
	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
341					0 18
342					0 19
343					1,039,796 20
344					0 21
345					411,637 22
346					106,557 23
348					147,571 24

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)
TRANSMISSION AND DISTRIBUTION PLANT			
Other Transmission and Distribution Plant (349)	0		25
Total Transmission and Distribution Plant	1,560,488		145,073
GENERAL PLANT			
Structures and Improvements (390)	0		26
Office Furniture and Equipment (391)	0		27
Computer Equipment (391.1)	0		28
Transportation Equipment (392)	0		29
Stores Equipment (393)	0		30
Tools, Shop and Garage Equipment (394)	0		31
Laboratory Equipment (395)	0		32
Power Operated Equipment (396)	0		33
Communication Equipment (397)	0		34
SCADA Equipment (397.1)	0		35
Miscellaneous Equipment (398)	0		36
Other Tangible Property (399)	0		37
Total General Plant	0		0
Total accum. prov. directly assignable	1,564,842		145,352
Common Utility Plant Allocated to Water Department	0		38
Total accum. prov. for depreciation	1,564,842		145,352

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	0	0	0	0	1,705,561
390					0 26
391					0 27
391.1					0 28
392					0 29
393					0 30
394					0 31
395					0 32
396					0 33
397					0 34
397.1					0 35
398					0 36
399					0 37
	0	0	0	0	0
	0	0	0	0	1,710,194
					0 38
	0	0	0	0	1,710,194

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			58,725	58,725	1
February			52,359	52,359	2
March			54,380	54,380	3
April			54,291	54,291	4
May			67,787	67,787	5
June			70,333	70,333	6
July			69,209	69,209	7
August	35,183		54,210	89,393	8
September	52,620		10,000	62,620	9
October	49,665		10,000	59,665	10
November	46,826			46,826	11
December	46,108			46,108	12
Total annual pumpage	230,402	0	501,294	731,696	
Less: Water sold				725,217	13
Volume pumped but not sold				6,479	14
Volume sold as a percent of volume pumped				99%	15
Volume used for water production, water quality and system maintenance				5,000	16
Volume related to equipment/system malfunction				500	17
Non-utility volume NOT included in water sales				200	18
Total volume not sold but accounted for				5,700	19
Volume pumped but unaccounted for				779	20
Percent of water lost				0%	21
If more than 15%, indicate causes:					22
If more than 15%, state what action has been taken to reduce water loss:					23
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				2,932	24
Date of maximum: 5/10/2007					25
Cause of maximum:					26
Flushing					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,400	27
Date of minimum: 4/4/2007					28
Total KWH used for pumping for the year				1,205,745	29
If water is purchased: Vendor Name: CENTRAL BROWN COUNTY WATER AUTHORITY					30
Point of Delivery: TOWER # 4					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)	
WELL #1	Well #1	680	12	619,200	No	1
WELL #2	Well #2	886	14	2,160,000	Yes	2
WELL #3	Well #3	785	16	2,232,000	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	WELL #1	WELL #2	WELL #2 (BOOST A)	1
Location	PUMP HOUSE	PUMP HOUSE	PUMP HOUSE	2
Purpose	P	P	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE BOWLER	SIMMONS	SIMMONS	5
Year Installed	1955	2002	1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	430	1,500	1,100	8
Pump Motor or Standby Engine Mfr	NEWMAN	U S ELECTRIC	U S ELECTRIC	9 10
Year Installed	1987	1998	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	300	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #2 (BOOST B)	WELL #3		14
Location	PUMP HOUSE	PUMP HOUSE		15
Purpose	B	P		16
Destination	D	D		17
Pump Manufacturer	GOULDS	SIMMONS		18
Year Installed	2002	2002		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	575	1,550		21
Pump Motor or Standby Engine Mfr	US ELECTRIC	U.S. ELECTRIC		22 23
Year Installed	2002	2002		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	25	350		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	HIGH ZONE TOWER 4	WELL #2	WELL #2 (A)	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	2003	1968	1991	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	156	0	98	6
Total capacity in gallons (actual)	1,000,000	250,000	500,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1600	2.1600	2.1600	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	14

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WELL #3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1995		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	0		6
Total capacity in gallons (actual)	1,000,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.2320		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14

WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	4.000	75	0	0	0	75	1
A	D	6.000	51,463	0	0	0	51,463	2
M	D	6.000	24,758	0	0	0	24,758	3
P	D	6.000	4,345	495	0	0	4,840	4
A	D	8.000	29,027	0	0	0	29,027	5
M	D	8.000	6,899	0	1,105	0	5,794	6
P	D	8.000	189,839	1,764	0	0	191,603	7
A	D	10.000	39,670	0	0	0	39,670	8
M	D	10.000	0	0	0	0	0	9
P	D	10.000	54,568	3,489	0	0	58,057	10
A	D	12.000	17,120	0	0	0	17,120	11
P	D	12.000	30,425	1,104	0	0	31,529	12
A	D	14.000	15,552	0	0	0	15,552	13
P	D	14.000	1,042	0	0	0	1,042	14
P	D	16.000	22,393	0	0	0	22,393	15
A	D	18.000	72	0	0	0	72	16
Total Within Municipality			487,248	6,852	1,105	0	492,995	
Total Utility			487,248	6,852	1,105	0	492,995	

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	1,834	0	0	0	1,834		1
M	1.000	3,289	68	0	0	3,357	200	2
M	1.500	39	0	0	0	39	1	3
M	2.000	550	1	0	0	551	5	4
M	4.000	7	0	0	0	7		5
M	6.000	20	0	0	0	20		6
M	8.000	9	0	0	0	9		7
M	10.000	2	0	0	0	2		8
M	12.000	1	0	0	0	1		9
Total Utility		5,751	69	0	0	5,820	206	

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	48	0	0	(3)	45	0	1
0.750	5,490	0	0	151	5,641	470	2
1.000	113	0	0	9	122	12	3
1.500	79	0	0	(7)	72	11	4
2.000	127	0	0	(6)	121	40	5
2.500	1	0	0	0	1	0	6
3.000	28	0	0	1	29	15	7
4.000	7	0	0	1	8	8	8
6.000	1	0	0	0	1	1	9
8.000	1	0	0	0	1	1	10
Total:	5,895	0	0	146	6,041	558	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	0	0	0	0	0	45	45	1
0.750	5,004	406	2	4	0	225	5,641	2
1.000	4	92	1	3	0	22	122	3
1.500	0	59	0	4	0	9	72	4
2.000	0	91	0	8	0	22	121	5
2.500	0	1	0	0	0	0	1	6
3.000	0	12	0	5	10	2	29	7
4.000	0	4	0	2	0	2	8	8
6.000	0	0	1	0	0	0	1	9
8.000	0	0	1	0	0	0	1	10
Total:	5,008	665	5	26	10	327	6,041	

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	1,046	9			1,055	2
Total Fire Hydrants	1,046	9	0	0	1,055	
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:	1,046
Number of distribution system valves end of year:	1,529
Number of distribution valves operated during year:	716

WATER OPERATING SECTION FOOTNOTES

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

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

See account description in report.

Water Operation & Maintenance Expenses (Page W-05)

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

Accnt 602 - Went online with the Central Brown County Water Authority in August therefore they purchased more water in 2007 than in 2006.

Accnt 623 - Went online with the Central Brown County Water Authority in August therefore the village is no longer incurring pumping costs.

Accnt 641 - Went online with the Central Brown County Water Authority in August therefore the village no longer has to treat water.

Accnt 662 - Repair of a booster pump in 2007 on Shawano and Hillcrest Dr. for \$26,656 and did sand blasting for \$6,000.

Accnt 671 - Water Tower was painted in 2007 for \$124,321.53.

Accnt 677 - \$11,810 adjustment was made to inventory for repair work done.

Accnt 920 - Seasonal engineer techs were needed more in 2007 than in 2006.

Accnt 923 - After village went online in August this account was no longer being used. The expenses are now being charges against purchased water.

Accnt 926 - Health insurance premiums increased in 2007 and the engineer techs employer match for social security match account for the increase.

Accnt 930 - Rent was charged here in 2006m however, was moved to another account in 2007.

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

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

ACCOUNT 325 - MAJOR CONSTRUCTION AND UPDATING OF ELECTRIC PUMPING EQUIPMENT DONE AT THE FOLLOWING LOCATIONS:

- LINEVILLE RD/ROCKWELL LOCATION - \$170,587.35
- SHAWANO AVE/HILLCREST LOCATION - \$170,587.35
- TROY AVE/SHAWANO AVE LOCATION - \$170,587.35
- EVERGREEN RD/GRACELAND LOCATION - \$170,587.35
- WOODALE RD/VELSEN AVE LOCATION - \$170,587.35
- LAKEVIEW DR BACKUP - \$19,880.00

If Adjustments for any account are nonzero, please explain.

Adjustments made to agree to actual balances.

WATER OPERATING SECTION FOOTNOTES

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

If Adjustments for any account are nonzero, please explain.

To adjust the accumulated depreciation to actual.

Water Mains (Page W-21)

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

MAINS WERE CONTRIBUTED IN THE HOWARD BOULEVARD/WOODFIELD RD DEVELOPMENT.
THE TOTAL FOOTAGE ADDED WAS CONTRIBUTED BY DEVELOPER.

Water Services (Page W-22)

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

SERVICES FINANCED DURING THE YEAR WERE PAID BY THE FOLLOWING MEANS:
UTILITY FINANCED - \$117,319
DEVELOPER FINANCED - \$899

Meters (Page W-23)

Explain all reported adjustments.

PHYSICAL INVENTORY COUNT DONE AT YEAR END 12/31/07 BY UTILITY PERSONNEL.

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

The utility intends to test meters 1" or smaller every 10 years.

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

Yes.

Hydrants and Distribution System Valves (Page W-24)

General footnotes

The Village operates all hydrants annually and approximately 50% of the valves.
