



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: CITY OF SHEBOYGAN WATER UTILITY

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Principal Office: 72 PARK AVE  
SHEBOYGAN, WI 53081

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For the Year Ended: DECEMBER 31, 2007

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CITY OF SHEBOYGAN WATER UTILITY

**Utility Address:** 72 PARK AVE  
SHEBOYGAN, WI 53081

**When was utility organized?** 7/15/1908

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR JOE TRUEBLOOD

**Title:** SUPERINTENDENT

**Office Address:**

72 PARK AVENUE  
SHEBOYGAN, WI 53081

**Telephone:** (920) 459 - 3800 EXT 3805

**Fax Number:** (920) 459 - 4325

**E-mail Address:** swuadmin@excel.net

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

**Name:** MR GERALD R VAN DE KREEKE

**Title:** CPA

**Office Address:**

1530 S 12TH STREET  
SHEBOYGAN, WI 53081

**Telephone:** (920) 458 - 4351

**Fax Number:** (920) 458 - 5270

**E-mail Address:** gvandekreeke@vdk.com

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

**IDENTIFICATION AND OWNERSHIP**

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

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**Name:** MR JOHN A KNEPEL, CPA

**Title:** PARTNER

**Office Address:** VIRCHOW, KRAUSE & COMPANY LLP  
115 S 84TH STREET STE 400  
MILWAUKEE, WI 53214-1475

**Telephone:** (414) 777 - 5500

**Fax Number:** (414) 777 - 5555

**E-mail Address:** jknepel@virchowkrause.com

**Date of most recent audit report:** 2/27/2008

**Period covered by most recent audit:** 01/01/2007 - 12/31/2007

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

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**Name:** MR JOE TRUEBLOOD

**Title:** SUPERINTENDENT

**Office Address:**  
72 PARK AVE  
SHEBOYGAN, WI 53081

**Telephone:** (920) 459 - 3800 EXT 3805

**Fax Number:** (920) 459 - 4325

**E-mail Address:** swuadmin@excel.net

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**Name of utility commission/committee:** Sheboygan Board of Water Commisioners

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

- MR RAYMOND W HAEN, SECRETARY
  - MR ART L STEWART, MEMBER
  - MR GERALD R VAN DE KREEKE, CPA, PRESIDENT
- 

**Is sewer service rendered by the utility?** NO

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO

**Date of Ordinance:**                     

**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	5,223,104	4,750,337	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	3,213,562	2,836,608	2
Depreciation Expense (403)	683,491	635,655	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	772,042	798,868	5
<b>Total Operating Expenses</b>	<b>4,669,095</b>	<b>4,271,131</b>	
<b>Net Operating Income</b>	<b>554,009</b>	<b>479,206</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>554,009</b>	<b>479,206</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	266,137	250,911	10
Miscellaneous Nonoperating Income (421)	14,251	296,399	11
<b>Total Other Income</b>	<b>280,388</b>	<b>547,310</b>	
<b>Total Income</b>	<b>834,397</b>	<b>1,026,516</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(25,130)	(25,130)	12
Other Income Deductions (426)	53,707	52,239	13
<b>Total Miscellaneous Income Deductions</b>	<b>28,577</b>	<b>27,109</b>	
<b>Income Before Interest Charges</b>	<b>805,820</b>	<b>999,407</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	385,094	272,263	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	164	98	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	51,026	18,916	19
<b>Total Interest Charges</b>	<b>333,904</b>	<b>253,249</b>	
<b>Net Income</b>	<b>471,916</b>	<b>746,158</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	24,295,210	23,549,052	20
Balance Transferred from Income (433)	471,916	746,158	21
Miscellaneous Credits to Surplus (434)	3,725,615	0	22
Miscellaneous Debits to Surplus--Debit (435)	3,902,453	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>24,590,288</b>	<b>24,295,210</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	5,223,104		5,223,104	1
<b>Total (Acct. 400):</b>	<b>5,223,104</b>	<b>0</b>	<b>5,223,104</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	3,213,562		3,213,562	2
<b>Total (Acct. 401-402):</b>	<b>3,213,562</b>	<b>0</b>	<b>3,213,562</b>	
<b>Depreciation Expense (403):</b>				
Derived	683,491		683,491	3
<b>Total (Acct. 403):</b>	<b>683,491</b>	<b>0</b>	<b>683,491</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0		0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	772,042		772,042	5
<b>Total (Acct. 408):</b>	<b>772,042</b>	<b>0</b>	<b>772,042</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE	0		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>554,009</b>	<b>0</b>	<b>554,009</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0		0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE	0		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INVESTED FUNDS AND WATERMAIN ASSESSMENTS INT	266,137	0	266,137 11
<b>Total (Acct. 419):</b>	<b>266,137</b>	<b>0</b>	<b>266,137</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	14,251	14,251 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>14,251</b>	<b>14,251</b>
<b>TOTAL OTHER INCOME:</b>	<b>266,137</b>	<b>14,251</b>	<b>280,388</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(25,130)	[REDACTED]	(25,130) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(25,130)</b>	<b>0</b>	<b>(25,130)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	53,707	53,707 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>53,707</b>	<b>53,707</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(25,130)</b>	<b>53,707</b>	<b>28,577</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	385,094	[REDACTED]	385,094 18
<b>Total (Acct. 427):</b>	<b>385,094</b>	<b>0</b>	<b>385,094</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
NONE	0	[REDACTED]	0 19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	164	[REDACTED]	164 20
<b>Total (Acct. 429):</b>	<b>164</b>	<b>0</b>	<b>164</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	[REDACTED]	0 21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
CAPITALIZED INTEREST	51,026		51,026 23
<b>Total (Acct. 432):</b>	<b>51,026</b>	<b>0</b>	<b>51,026</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>333,904</b>	<b>0</b>	<b>333,904</b>
<b>NET INCOME:</b>	<b>511,372</b>	<b>(39,456)</b>	<b>471,916</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	23,559,094	736,116	24,295,210 24
<b>Total (Acct. 216):</b>	<b>23,559,094</b>	<b>736,116</b>	<b>24,295,210</b>
<b>Balance Transferred from Income (433):</b>			
Derived	511,372	(39,456)	471,916 25
<b>Total (Acct. 433):</b>	<b>511,372</b>	<b>(39,456)</b>	<b>471,916</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
RECLASSIFY 2003 CLOSEOUT OF CONTRIBUTIONS	0	3,725,615	3,725,615 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>3,725,615</b>	<b>3,725,615</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
2006 AUDIT CORRECTION	176,838	0	176,838 27
RECLASSIFY 2003 CLOSEOUT OF CONTRIBUTIONS	3,725,615	0	3,725,615 28
<b>Total (Acct. 435)--Debit:</b>	<b>3,902,453</b>	<b>0</b>	<b>3,902,453</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215	0		0 29
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>			
NONE	0	0	0 30
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>20,168,013</b>	<b>4,422,275</b>	<b>24,590,288</b>

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	0	0	0	0	0	
<b>Net income (or loss)</b>	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	5,223,104	0	0	0	5,223,104	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	786				786	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>5,222,318</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,222,318</b>	

### DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,267,047		1,267,047	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	175,523		175,523	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
<b>Total Payroll</b>	<b>1,442,570</b>	<b>0</b>	<b>1,442,570</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	31	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101-107)	44,445,705	38,369,519	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	10,147,793	9,546,414	2
<b>Net Utility Plant</b>	<b>34,297,912</b>	<b>28,823,105</b>	
Utility Plant Acquisition Adjustments (117-118)	0		3
Other Utility Plant Adjustments (119)	0		4
<b>Total Net Utility Plant</b>	<b>34,297,912</b>	<b>28,823,105</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	5,408,874	5,532,218	8
Special Funds (125-128)	1,721,167	1,793,714	9
<b>Total Other Property and Investments</b>	<b>7,130,041</b>	<b>7,325,932</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	0		10
Special Deposits (132-134)	0	0	11
Working Funds (135)	550	550	12
Temporary Cash Investments (136)	(1,926,951)	(951,322)	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	758,931	735,389	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	199,455	199,574	18
Materials and Supplies (151-163)	164,796	199,211	19
Prepayments (165)	43,640	210,570	20
Interest and Dividends Receivable (171)	3,350	3,259	21
Accrued Utility Revenues (173)	0		22
Miscellaneous Current and Accrued Assets (174)	0		23
<b>Total Current and Accrued Assets</b>	<b>(756,229)</b>	<b>397,231</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>40,671,724</b>	<b>36,546,268</b>	

### BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,640,701	1,640,701	26
Appropriated Earned Surplus (215)	0		27
Unappropriated Earned Surplus (216)	24,590,288	24,295,210	28
<b>Total Proprietary Capital</b>	<b>26,230,989</b>	<b>25,935,911</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	11,233,045	7,693,859	29
Advances from Municipality (223)	0	0	30
Other Long-Term Debt (224)	0	0	31
<b>Total Long-Term Debt</b>	<b>11,233,045</b>	<b>7,693,859</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	32
Accounts Payable (232)	472,159	210,013	33
Payables to Municipality (233)	0	0	34
Customer Deposits (235)	747	962	35
Taxes Accrued (236)	689,632	685,146	36
Interest Accrued (237)	71,842	44,899	37
Matured Long-Term Debt (239)	0		38
Matured Interest (240)	0		39
Tax Collections Payable (241)			40
Miscellaneous Current and Accrued Liabilities (242)	13,839	4,451	41
<b>Total Current and Accrued Liabilities</b>	<b>1,248,219</b>	<b>945,471</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	3,641	1,822	42
Customer Advances for Construction (252)	0		43
Other Deferred Credits (253)	402,076	427,206	44
<b>Total Deferred Credits</b>	<b>405,717</b>	<b>429,028</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0		45
Injuries and Damages Reserve (262)	0		46
Pensions and Benefits Reserve (263)	1,059,679	1,043,378	47
Miscellaneous Operating Reserves (265)	494,075	498,621	48
<b>Total Operating Reserves</b>	<b>1,553,754</b>	<b>1,541,999</b>	
<b>Total Liabilities and Other Credits</b>	<b>40,671,724</b>	<b>36,546,268</b>	

**NET UTILITY PLANT**

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

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	38,369,519	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	38,222,495	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,107,165	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)	1,116,045				9
<b>Total Utility Plant</b>	<b>44,445,705</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	9,400,057	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	747,736	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
<b>Total Accumulated Provision</b>	<b>10,147,793</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>34,297,912</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION AND  
AMORTIZATION OF UTILITY PLANT ON UTILITY PLANT  
FINANCED BY UTILITY OPERATIONS OR BY THE MUNICIPALITY  
(ACCT. 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)	
<b>Balance first of year (111.1)</b>	8,852,385				<b>8,852,385</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	683,491				<b>683,491</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	50,029				<b>50,029</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Veh & Equip, comp depr to sewer uti	59,150				<b>59,150</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>792,670</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>792,670</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	244,998				<b>244,998</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>244,998</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>244,998</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>9,400,057</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,400,057</b>	<b>26</b>

## 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)	
<b>Balance first of year (111.1)</b>	694,029				<b>694,029</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	53,707				<b>53,707</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>53,707</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,707</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	
					<b>0</b>	
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>747,736</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>747,736</b>	<b>26</b>

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

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

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

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

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

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	164,796	195,936	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	3,275	8
<b>Total Materials and Supplies</b>	<b>164,796</b>	<b>199,211</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE	0	0	0	1
<b>Total</b>			<u><u>0</u></u>	
<b>Unamortized premium on debt (251)</b>				
4,000,000 ISSUE 5-1-07	66	1982	1,916	2
4,900,000 ISSUE 1-1-05	98	0	1,725	3
<b>Total</b>			<u><u>3,641</u></u>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	1,640,701	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>1,640,701</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)	
1989 Water Utility Revenue Bonds	10/15/1989	10/15/2009	9.25%	0	<b>1</b>
1990 Water Utility Revenue Bonds	11/15/1990	11/15/2010	6.77%	0	<b>2</b>
2004 WATER UTILITY REVENUE BONDS	03/10/2004	05/01/2023	2.75%	2,758,045	<b>3</b>
2005 WATER UTILITY REVENUE BONDS	09/01/2005	09/01/2025	4.00%	4,475,000	<b>4</b>
2007 WATER UTILITY REVENUE BONDS	04/15/2007	05/01/2027	4.00%	4,000,000	<b>5</b>
<b>Total Bonds (Account 221):</b>				<b>11,233,045</b>	
Total Reacquired Bonds (Account 222)				0	<b>6</b>

**Net amount of bonds outstanding December 31: 11,233,045**

**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)	
<b>Advances (223)</b>					
Water main to UW Sheboygan	11/15/1963	12/01/2006	0.00%	0	1
<b>Total for Account 223</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	685,146	1
<b>Accruals:</b>		
Charged water department expense	757,224	2
Charged electric department expense		3
Charged sewer department expense	19,304	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>776,528</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	671,318	6
Social Security taxes	95,575	7
PSC Remainder Assessment	5,149	8
<b>Other (explain):</b>		
NONE	0	9
<b>Total payments and other debits</b>	<b>772,042</b>	
<b>Balance end of year</b>	<b>689,632</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
1989 WATER UTILITY REVENUE BONDS \$475,000	0	0	0	0	1
1990 WATER UTILITY REVENUE BONDS \$550,000	0	0	0	0	2
2004 WATER UTILITY REVENUE BONDS \$3,152,000	13,264	77,091	77,714	12,641	3
2005 WATER UTILITY REVENUE BONDS \$4,900,000	31,635	181,146	183,312	29,469	4
2007 WATER UTILITY REVENUE BONDS \$4,000,000		126,857	97,125	29,732	5
<b>Subtotal</b>	<b>44,899</b>	<b>385,094</b>	<b>358,151</b>	<b>71,842</b>	
<b>Advances from Municipality (223)</b>					
NONE	0	0	0	0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
None	0	0	0	0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
None	0	0	0	0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>44,899</b>	<b>385,094</b>	<b>358,151</b>	<b>71,842</b>	

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

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
APPROPRIATED	5,408,874	2
<b>Total (Acct. 124):</b>	<b>5,408,874</b>	
<b>Sinking Funds (125):</b>		
BOND REDEMPTION FUND	661,488	3
<b>Total (Acct. 125):</b>	<b>661,488</b>	
<b>Depreciation Fund (126):</b>		
NONE	0	4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
EMPLOYEE INVESTMENT IN ICMA AND WI DEFERRED COMP	1,059,679	5
<b>Total (Acct. 128):</b>	<b>1,059,679</b>	
<b>Interest Special Deposits (132):</b>		
NONE	0	6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE	0	7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	758,931	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE	0	12
<b>Total (Acct. 142):</b>	<b>758,931</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	0	13
Merchandising, jobbing and contract work	0	14
<b>Other (specify):</b>		
NONE	0	15
<b>Total (Acct. 143):</b>	<b>0</b>	

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

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

Particulars (a)		Balance End of Year (b)
<b>Receivables from Municipality (145):</b>		
WATERMAIN ASSESSMENTS, CHGS ASSOC WITH BILLING SEWER & STORM WATER	199,455	16
<b>Total (Acct. 145):</b>	<b>199,455</b>	
<b>Prepayments (165):</b>		
INSURANCE, POSTAGE	43,640	17
<b>Total (Acct. 165):</b>	<b>43,640</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE	0	19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE	0	20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE	0	22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE	0	23
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	402,076	24
NONE		25
<b>Total (Acct. 253):</b>	<b>402,076</b>	

**RETURN ON RATE BASE COMPUTATION**

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	34,988,798	0	0	0	<b>34,988,798</b>	<b>1</b>
Materials and Supplies	180,366	0	0	0	<b>180,366</b>	<b>2</b>
<b>Other (specify):</b>						
NONE	0				<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	9,126,221	0	0	0	<b>9,126,221</b>	<b>4</b>
Customer Advances for Construction	0				<b>0</b>	<b>5</b>
Regulatory Liability	414,641	0	0	0	<b>414,641</b>	<b>6</b>
NONE	0				<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>25,628,302</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,628,302</b>	
Net Operating Income	554,009	0	0	0	<b>554,009</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.16%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.16%</b>	

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## 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	427,206	0	0	0	<b>427,206</b>	1
<b>Add credits during year:</b>						
NONE	0				<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	25,130	0	0	0	<b>25,130</b>	3
<b>Other (specify):</b>						
NONE	0				<b>0</b>	4
<b>Balance End of Year</b>	<b>402,076</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>402,076</b>	

## FINANCIAL SECTION FOOTNOTES

### Income Statement Account Details (Page F-02)

#### General footnotes

Account 432 - The difference between the interest we earned on the bonds \$229,412 and interest expense for the year \$280,438.

Account 435 - 2006 error from audit \$176,838. Miscommunication between auditors and me, so I did not make a journal entry to clear out the prepaid health insurance account that they had included in our year end audit report and financials.

Account 434 and 435 - \$3,725,615 was reclassified from 216.1 to 216.2 Contributions because of a change noted by the PSC during the 2007 rate study.

### Balance Sheet (Page F-06)

#### General footnotes

Account 136 - while this shows a credit balance, this is not a true picture, because the Utility splits their cash account between all the appropriated funds which include not only our special projects, but also sick leave, vacation, and the bond proceed accounts.

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

#### General footnotes

Account 124 - These special funds are set up at the beginning of the year for special projects that need to be done throughout the year. This includes the bond proceeds from the 2005 \$4.9M bond and the 2007 \$4M bond. This debit balance of \$5,408,874 offset account 136 cash which has a credit balance of \$1,926,951.

Account 125 - is the reserve amount required for the \$4.9M and \$4M bonds.

Account 128 - Wisconsin deferred compensation and ICMA investments.

Account 142 - \$715,789 for customer balances due, \$28,300 for tax roll and \$14,700 for miscellaneous receivables like frozen meter charges and damaged hydrants.

Account 165 - Property insurance \$26,000, injuries and damage insurance \$12,000, postage \$4,000 and the balance of our water bill forms that we had left in stock at year end. We purchase a year's supply at a time.

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

Account 145 - \$88,898 is due from the City of Sheboygan for charges for sewer and storm water billing expenses. The Water Utility combines the sewer and storm water billing with the water billing, as a convenience/cost savings to the City. \$92,605 is for water main assessments, and \$14,040 for lateral assessments. The City reimburses the Water Utility when they are paid by the customer. \$3,911 is due from Kohler and Sheboygan Falls for public fire protection - monthly billing.

**WATER OPERATING REVENUES & EXPENSES**

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	5,106,952	4,671,185	1
<b>Total Sales of Water</b>	<b>5,106,952</b>	<b>4,671,185</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	25,353	23,952	2
Miscellaneous Service Revenues (471)	23,189	19,921	3
Rents from Water Property (472)	30,360	0	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	37,250	35,279	6
<b>Total Other Operating Revenues</b>	<b>116,152</b>	<b>79,152</b>	
<b>Total Operating Revenues</b>	<b>5,223,104</b>	<b>4,750,337</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	12,781	13,820	7
Pumping Expenses (620-633)	684,888	611,548	8
Water Treatment Expenses (640-652)	732,576	752,399	9
Transmission and Distribution Expenses (660-678)	657,250	680,688	10
Customer Accounts Expenses (901-905)	118,407	111,184	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	1,007,660	666,969	13
<b>Total Operation and Maintenance Expenses</b>	<b>3,213,562</b>	<b>2,836,608</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	683,491	635,655	14
Amortization Expense (404-407)	0	0	15
Taxes (408)	772,042	798,868	16
<b>Total Other Operating Expenses</b>	<b>1,455,533</b>	<b>1,434,523</b>	
<b>Total Operating Expenses</b>	<b>4,669,095</b>	<b>4,271,131</b>	
<b>NET OPERATING INCOME</b>	<b>554,009</b>	<b>479,206</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential				1
Commercial				2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential	17,175	975,659	1,551,443	4
Commercial	1,468	426,272	477,730	5
Industrial	222	2,597,646	1,956,945	6
<b>Total Metered Sales to General Customers (461)</b>	<b>18,865</b>	<b>3,999,577</b>	<b>3,986,118</b>	
Private Fire Protection Service (462)	235		49,920	7
Public Fire Protection Service (463)			486,754	8
Other Sales to Public Authorities (464)	127	70,586	74,729	9
Sales to Irrigation Customers (465)	7	15,324	15,763	10
Sales for Resale (466)	2	901,026	493,668	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>19,236</b>	<b>4,986,513</b>	<b>5,106,952</b>	

**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)	
KOHLER	TAYLOR DR & ERIE AVE	391,513	216,465	1
SHEBOYGAN FALLS	TAYLOR DR & HWY 23	509,513	277,203	2
<b>Total</b>		<b>901,026</b>	<b>493,668</b>	

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	439,341	1
Wholesale fire protection billed	46,933	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	480	3
<b>Other (specify):</b>		
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>486,754</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	25,353	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>25,353</b>	
<b>Miscellaneous Service Revenues (471):</b>		
METERS, TAPS, HEIM VALVE INSTALL, VALVE & HYDRANT REPAIRS, SERVICE REPAIRS	23,189	7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>23,189</b>	
<b>Rents from Water Property (472):</b>		
U S CELLULAR RENT	30,360	8
<b>Total Rents from Water Property (472)</b>	<b>30,360</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
Return on net investment in meters charged to sewer department	34,400	10
<b>Other (specify):</b>		
CHARGES FOR SEWER ONLY AND SEWER DEDUCT METERS	2,850	11
<b>Total Other Water Revenues (474)</b>	<b>37,250</b>	

## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	436	410	1
Operation Labor and Expenses (601)	120	0	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	425	410	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	11,800	13,000	9
Maintenance of Wells and Springs (614)	0	0	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)	0	0	13
<b>Total Source of Supply Expenses</b>	<b>12,781</b>	<b>13,820</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	19,790	19,695	14
Fuel for Power Production (621)	0	0	15
Power Production Labor and Expenses (622)	425	410	16
Fuel or Power Purchased for Pumping (623)	459,202	393,367	17
Pumping Labor and Expenses (624)	108,339	139,403	18
Expenses Transferred--Credit (625)	0	0	19
Miscellaneous Expenses (626)	35,327	24,462	20
Rents (627)	0	0	21
Maintenance Supervision and Engineering (630)	10,661	9,930	22
Maintenance of Structures and Improvements (631)	26,910	15,231	23
Maintenance of Power Production Equipment (632)	0	0	24
Maintenance of Pumping Equipment (633)	24,234	9,050	25
<b>Total Pumping Expenses</b>	<b>684,888</b>	<b>611,548</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	27,113	26,404	26
Chemicals (641)	184,211	195,220	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)	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor and Expenses (642)	384,639	353,149	<b>28</b>
Miscellaneous Expenses (643)	70,132	69,349	<b>29</b>
Rents (644)	0	0	<b>30</b>
Maintenance Supervision and Engineering (650)	0	0	<b>31</b>
Maintenance of Structures and Improvements (651)	34,513	58,166	<b>32</b>
Maintenance of Water Treatment Equipment (652)	31,968	50,111	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>732,576</b>	<b>752,399</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	38,634	40,751	<b>34</b>
Storage Facilities Expenses (661)	21,993	23,812	<b>35</b>
Transmission and Distribution Lines Expenses (662)	92,610	62,623	<b>36</b>
Meter Expenses (663)	70,956	51,458	<b>37</b>
Customer Installations Expenses (664)	69,681	56,303	<b>38</b>
Miscellaneous Expenses (665)	76,350	87,101	<b>39</b>
Rents (666)	0	0	<b>40</b>
Maintenance Supervision and Engineering (670)	(210)	2,289	<b>41</b>
Maintenance of Structures and Improvements (671)	49,444	41,023	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)	12,445	5,188	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	132,849	212,483	<b>44</b>
Maintenance of Fire Mains (674)	0	0	<b>45</b>
Maintenance of Services (675)	852	402	<b>46</b>
Maintenance of Meters (676)	24,301	41,777	<b>47</b>
Maintenance of Hydrants (677)	67,345	55,478	<b>48</b>
Maintenance of Miscellaneous Plant (678)	0	0	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>657,250</b>	<b>680,688</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	15,428	12,506	<b>50</b>
Meter Reading Labor (902)	38,406	37,851	<b>51</b>
Customer Records and Collection Expenses (903)	63,787	58,172	<b>52</b>
Uncollectible Accounts (904)	786	2,655	<b>53</b>

**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)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Miscellaneous Customer Accounts Expenses (905)	0	0	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>118,407</b>	<b>111,184</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	200,959	187,152	<b>56</b>
Office Supplies and Expenses (921)	21,383	20,072	<b>57</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>58</b>
Outside Services Employed (923)	46,767	15,289	<b>59</b>
Property Insurance (924)	53,382	49,504	<b>60</b>
Injuries and Damages (925)	63,945	69,518	<b>61</b>
Employee Pensions and Benefits (926)	586,905	290,552	<b>62</b>
Regulatory Commission Expenses (928)	2,133	0	<b>63</b>
Duplicate Charges--Credit (929)	0	0	<b>64</b>
Miscellaneous General Expenses (930)	23,581	26,895	<b>65</b>
Rents (931)	0	0	<b>66</b>
Maintenance of General Plant (932)	8,605	7,987	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>1,007,660</b>	<b>666,969</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>3,213,562</b>	<b>2,836,608</b>	

**TAXES (ACCT. 408 - WATER)**

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		689,633	685,145	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% OF EXPENSE IS CHARGED TO SEWER UTILITY	19,304	19,245	2
<b>Net property tax equivalent</b>		<b>670,329</b>	<b>665,900</b>	
Social Security		96,564	128,685	3
PSC Remainder Assessment		5,149	4,283	4
Other (specify): PROPERTY TAX			0	5
<b>Total tax expense</b>		<b>772,042</b>	<b>798,868</b>	

### PROPERTY TAX EQUIVALENT (WATER)

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

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Sheboygan				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.179016				3
County tax rate	mills		5.396882				4
Local tax rate	mills		8.417784				5
School tax rate	mills		10.293031				6
Voc. school tax rate	mills		1.556447				7
Other tax rate - Local	mills		0.382000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>26.225160</b>				<b>10</b>
Less: state credit	mills		1.681783				11
<b>Net tax rate</b>	mills		<b>24.543377</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.417784</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.849478</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.382000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.649262</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>26.225160</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.787384</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>24.543377</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>19.325054</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>38,369,519</b>	38,369,519				<b>22</b>
Materials & Supplies	\$	<b>199,211</b>	199,211				<b>23</b>
<b>Subtotal</b>	\$	<b>38,568,730</b>	<b>38,568,730</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>939,316</b>	939,316				<b>25</b>
<b>Taxable Assets</b>	\$	<b>37,629,414</b>	<b>37,629,414</b>				<b>26</b>
Assessment Ratio	dec.		0.948352				<b>27</b>
<b>Assessed Value</b>	\$	<b>35,685,930</b>	<b>35,685,930</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>19.325054</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>689,633</b>	<b>689,633</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	560,533					<b>31</b>
Any lower tax equivalent as authorized by municipality (see note 6)	\$						<b>32</b>
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>689,633</b>					<b>34</b>

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Utility or Municipality--

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		4
Structures and Improvements (311)	0		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	656,259		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
<b>Total Source of Supply Plant</b>	<b>656,259</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	2,475		12
Structures and Improvements (321)	357,211	1,507,932	13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	118,184		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	1,864,043	42,704	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	654,436		20
<b>Total Pumping Plant</b>	<b>2,996,349</b>	<b>1,550,636</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	13,330		21
Structures and Improvements (331)	1,699,798		22
Water Treatment Equipment (332)	5,398,020	174,012	23
<b>Total Water Treatment Plant</b>	<b>7,111,148</b>	<b>174,012</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	1
Franchises and Consents (302)			0	2
Miscellaneous Intangible Plant (303)			0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>				
Land and Land Rights (310)			0	4
Structures and Improvements (311)			0	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			656,259	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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>656,259</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			2,475	12
Structures and Improvements (321)	3,375		1,861,768	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			118,184	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	46,940		1,859,807	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			654,436	20
<b>Total Pumping Plant</b>	<b>50,315</b>	<b>0</b>	<b>4,496,670</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			13,330	21
Structures and Improvements (331)			1,699,798	22
Water Treatment Equipment (332)	106,344		5,465,688	23
<b>Total Water Treatment Plant</b>	<b>106,344</b>	<b>0</b>	<b>7,178,816</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	83,053		24
Structures and Improvements (341)	760,563		25
Distribution Reservoirs and Standpipes (342)	970,641	3,544,259	26
Transmission and Distribution Mains (343)	14,066,746	1,290,602	27
Fire Mains (344)	0		28
Services (345)	0		29
Meters (346)	1,971,491	57,618	30
Hydrants (348)	1,322,648	75,437	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>19,175,142</b>	<b>4,967,916</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	502,303		34
Office Furniture and Equipment (391)	33,109	178	35
Computer Equipment (391.1)	182,998	4,353	36
Transportation Equipment (392)	321,323		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	151,118	6,813	39
Laboratory Equipment (395)	24,867		40
Power Operated Equipment (396)	279,307		41
Communication Equipment (397)	31,815	5,582	42
SCADA Equipment (397.1)	289,364	2,901	43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>1,816,204</b>	<b>19,827</b>	
<b>Total utility plant in service directly assignable</b>	<b>31,755,102</b>	<b>6,712,391</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>31,755,102</b>	<b>6,712,391</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Land and Land Rights (340)			83,053	24
Structures and Improvements (341)			760,563	25
Distribution Reservoirs and Standpipes (342)			4,514,900	26
Transmission and Distribution Mains (343)	167		15,357,181	27
Fire Mains (344)			0	28
Services (345)			0	29
Meters (346)	53,060		1,976,049	30
Hydrants (348)	3,576		1,394,509	31
Other Transmission and Distribution Plant (349)			0	32
<b>Total Transmission and Distribution Plant</b>	<b>56,803</b>	<b>0</b>	<b>24,086,255</b>	
<b>GENERAL PLANT</b>				
Land and Land Rights (389)			0	33
Structures and Improvements (390)			502,303	34
Office Furniture and Equipment (391)			33,287	35
Computer Equipment (391.1)	1,590		185,761	36
Transportation Equipment (392)			321,323	37
Stores Equipment (393)			0	38
Tools, Shop and Garage Equipment (394)	4,021		153,910	39
Laboratory Equipment (395)			24,867	40
Power Operated Equipment (396)			279,307	41
Communication Equipment (397)	25,925		11,472	42
SCADA Equipment (397.1)			292,265	43
Miscellaneous Equipment (398)			0	44
Other Tangible Property (399)			0	45
<b>Total General Plant</b>	<b>31,536</b>	<b>0</b>	<b>1,804,495</b>	
<b>Total utility plant in service directly assignable</b>	<b>244,998</b>	<b>0</b>	<b>38,222,495</b>	
Common Utility Plant Allocated to Water Department				0 46
<b>Total utility plant in service</b>	<b>244,998</b>	<b>0</b>	<b>38,222,495</b>	

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>INTANGIBLE PLANT</b>			
Organization (301)	0		1
Franchises and Consents (302)	0		2
Miscellaneous Intangible Plant (303)	0		3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)	0		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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	0		22
Water Treatment Equipment (332)	94,222		23
<b>Total Water Treatment Plant</b>	<b>94,222</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 1
Franchises and Consents (302)			0 2
Miscellaneous Intangible Plant (303)			0 3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>SOURCE OF SUPPLY PLANT</b>			
Land and Land Rights (310)			0 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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>PUMPING PLANT</b>			
Land and Land Rights (320)			0 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
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)			0 21
Structures and Improvements (331)			0 22
Water Treatment Equipment (332)			94,222 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>94,222</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)	4,615,407		27
Fire Mains (344)	0		28
Services (345)	0		29
Meters (346)	0		30
Hydrants (348)	397,536		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>5,012,943</b>	<b>0</b>	
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,107,165</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>5,107,165</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
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)			4,615,407 27
Fire Mains (344)			0 28
Services (345)			0 29
Meters (346)			0 30
Hydrants (348)			397,536 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>5,012,943</b>
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Total utility plant in service directly assignable</b>	<b>0</b>	<b>0</b>	<b>5,107,165</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>5,107,165</b>

## 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	369,789	2.00%	13,125	3
Wells and Springs (314)	0	0.00%		4
Infiltration Galleries and Tunnels (315)	0	0.00%		5
Supply Mains (316)	0	0.00%		6
Other Water Source Plant (317)	0	0.00%		7
<b>Total Source of Supply Plant</b>	<b>369,789</b>		<b>13,125</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	174,926	2.40%	26,628	8
Boiler Plant Equipment (322)	0	0.00%		9
Other Power Production Equipment (323)	68,913	3.50%	4,136	10
Steam Pumping Equipment (324)	0	0.00%		11
Electric Pumping Equipment (325)	754,765	3.30%	61,443	12
Diesel Pumping Equipment (326)	0	0.00%		13
Hydraulic Pumping Equipment (327)	0	0.00%		14
Other Pumping Equipment (328)	356,646	3.60%	23,560	15
<b>Total Pumping Plant</b>	<b>1,355,250</b>		<b>115,767</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	1,154,169	2.50%	42,495	16
Water Treatment Equipment (332)	768,031	3.30%	179,251	17
<b>Total Water Treatment Plant</b>	<b>1,922,200</b>		<b>221,746</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	279,210	2.20%	16,732	18
Distribution Reservoirs and Standpipes (342)	489,683	1.80%	49,370	19
Transmission and Distribution Mains (343)	2,312,984	1.00%	147,120	20
Fire Mains (344)	0	0.00%		21
Services (345)	0	0.00%		22
Meters (346)	975,324	5.00%	98,688	23
Hydrants (348)	273,718	1.90%	25,813	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					382,914	3
314					0	4
315					0	5
316					0	6
317					0	7
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>382,914</b>	
321	3,375				198,179	8
322					0	9
323					73,049	10
324					0	11
325	46,940				769,268	12
326					0	13
327					0	14
328					380,206	15
	<b>50,315</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,420,702</b>	
331					1,196,664	16
332	106,344				840,938	17
	<b>106,344</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,037,602</b>	
341					295,942	18
342					539,053	19
343	167				2,459,937	20
344					0	21
345					0	22
346	53,060				1,020,952	23
348	3,576				295,955	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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Other Transmission and Distribution Plant (349)	0	0.00%		<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>4,330,919</b>		<b>337,723</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	194,788	2.20%	10,875	<b>26</b>
Office Furniture and Equipment (391)	13,572	6.00%	1,992	<b>27</b>
Computer Equipment (391.1)	161,937	25.00%	13,412	<b>28</b>
Transportation Equipment (392)	135,884	10.00%	25,876	<b>29</b>
Stores Equipment (393)	0	0.00%		<b>30</b>
Tools, Shop and Garage Equipment (394)	112,393	6.00%	9,151	<b>31</b>
Laboratory Equipment (395)	9,637	6.00%	1,492	<b>32</b>
Power Operated Equipment (396)	94,353	6.00%	15,338	<b>33</b>
Communication Equipment (397)	31,815	9.00%	0	<b>34</b>
SCADA Equipment (397.1)	119,848	9.00%	26,173	<b>35</b>
Miscellaneous Equipment (398)	0	0.00%		<b>36</b>
Other Tangible Property (399)	0	0.00%		<b>37</b>
<b>Total General Plant</b>	<b>874,227</b>		<b>104,309</b>	
<b>Total accum. prov. directly assignable</b>	<b>8,852,385</b>		<b>792,670</b>	
Common Utility Plant Allocated to Water Department	0			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b>8,852,385</b>		<b>792,670</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)
349					0 25
	<u>56,803</u>	0	0	0	<u>4,611,839</u>
390					205,663 26
391					15,564 27
391.1	1,590				173,759 28
392					161,760 29
393					0 30
394	4,021				117,523 31
395					11,129 32
396					109,691 33
397	25,925				5,890 34
397.1					146,021 35
398					0 36
399					0 37
	<u>31,536</u>	0	0	0	<u>947,000</u>
	<u>244,998</u>	0	0	0	<u>9,400,057</u>
					0 38
	<u>244,998</u>	0	0	0	<u>9,400,057</u>

## 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)	
<b>SOURCE OF SUPPLY PLANT</b>				
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
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
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)	0			15
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0			16
Water Treatment Equipment (332)	94,222	3.30%		17
<b>Total Water Treatment Plant</b>	<b>94,222</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	0			19
Transmission and Distribution Mains (343)	496,134	1.00%	46,154	20
Fire Mains (344)	0			21
Services (345)	0			22
Meters (346)	0			23
Hydrants (348)	103,673	1.90%	7,553	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
	0	0	0	0	0
321					0 8
322					0 9
323					0 10
324					0 11
325					0 12
326					0 13
327					0 14
328					0 15
	0	0	0	0	0
331					0 16
332					94,222 17
	0	0	0	0	94,222
341					0 18
342					0 19
343					542,288 20
344					0 21
345					0 22
346					0 23
348					111,226 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)
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Other Transmission and Distribution Plant (349)	0		25
<b>Total Transmission and Distribution Plant</b>	<b>599,807</b>		<b>53,707</b>
<b>GENERAL PLANT</b>			
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
<b>Total General Plant</b>	<b>0</b>		<b>0</b>
<b>Total accum. prov. directly assignable</b>	<b>694,029</b>		<b>53,707</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>694,029</b>		<b>53,707</b>

**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	653,514
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	747,736
					0 38
	0	0	0	0	747,736

## 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 (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January		388,330		388,330	1
February		365,419		365,419	2
March		413,070		413,070	3
April		385,340		385,340	4
May		433,693		433,693	5
June		503,699		503,699	6
July		509,686		509,686	7
August		554,080		554,080	8
September		446,552		446,552	9
October		456,270		456,270	10
November		396,258		396,258	11
December		357,678		357,678	12
<b>Total annual pumpage</b>	<b>0</b>	<b>5,210,075</b>	<b>0</b>	<b>5,210,075</b>	
Less: Water sold				4,986,513	13
Volume pumped but not sold				223,562	14
Volume sold as a percent of volume pumped				96%	15
Volume used for water production, water quality and system maintenance				117,793	16
Volume related to equipment/system malfunction					17
Non-utility volume NOT included in water sales					18
Total volume not sold but accounted for				117,793	19
Volume pumped but unaccounted for				105,769	20
Percent of water lost				2%	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.)				23,251	24
Date of maximum: 8/1/2007					25
Cause of maximum:					26
Summer demand.					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				5,633	27
Date of minimum: 11/23/2007					28
Total KWH used for pumping for the year				6,714,171	29
If water is purchased: Vendor Name: None					30
Point of Delivery:					31

### SOURCES OF WATER SUPPLY - GROUND WATERS

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<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>
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NONE

## 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)	
LAKE MICHIGAN	1	2,100	30	36	1
LAKE MICHIGAN	2	5,000	46	30	2
LAKE MICHIGAN	3	1,800	25	20	3

### 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	EIGHT LOW LIFT	ERIE #1	ERIE #2	1
Location	72A PARK AVE LOW LIFT	4024 ERIE AVE	4024 ERIE AVE	2
Purpose	P	B	B	3
Destination	T	D	D	4
Pump Manufacturer	PEERLESS	AURORA	AURORA	5
Year Installed	1991	2007	2007	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	13,200	4,200	4,200	8
Pump Motor or Standby Engine Mfr	SIEMANS ALLIS	RELIANCE	RELIANCE	9 10
Year Installed	1991	2007	2007	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	200	200	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	ERIE #3	ERIE GENERATOR	FIVE GEORGIA	14
Location	4024 ERIE AVE	4024 ERIE AVE	2935 GEORGIA AVE	15
Purpose	B	S	B	16
Destination	D	D	D	17
Pump Manufacturer	AURORA	NA	PEERLESS	18
Year Installed	2007	2007	2002	19
Type	CENTRIFUGAL	OTHER	CENTRIFUGAL	20
Actual Capacity (gpm)	4,200	8,400	2,600	21
Pump Motor or Standby Engine Mfr	RELIANCE	CUMMINS	MARATHON	22 23
Year Installed	2007	2007	2007	24
Type	ELECTRIC	NATURAL GAS	ELECTRIC	25
Horsepower	200	500	100	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	FIVE HIGH LIFT	FOUR GEORGIA	FOUR HIGH LIFT ELECTRIC	1
Location	72A PARK AVE HIGH LIFT	2935 GEORGIA AVE	72A PARK AVE HIGH LIFT	2
Purpose	P	S	P	3
Destination	D	D	D	4
Pump Manufacturer	ALLIS CHALMERS	PEERLESS	ALLIS CHALMERS	5
Year Installed	1972	2000	1990	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	10,000	2,600	10,069	8
Pump Motor or Standby Engine Mfr	US MOTORS	GM	US ELECTRIC	9 10
Year Installed	2003	2000	2004	11
Type	ELECTRIC	NATURAL GAS	ELECTRIC	12
Horsepower	700	100	700	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	FOUR HIGH LIFT GAS	GEORGIA #4	GEORGIA GENERATOR	14
Location	72A PARK AVE HIGH LIFT	2935 GEORGIA	2935 GEORGIA AVE	15
Purpose	S	B	S	16
Destination	D	D	D	17
Pump Manufacturer	ALLIS CHALMERS	PEERLESS	NA	18
Year Installed	1990	2000	1971	19
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	20
Actual Capacity (gpm)	10,069	2,600	2,080	21
Pump Motor or Standby Engine Mfr	CATERPILLAR	SIEMENS	KOHLER	22 23
Year Installed	1990	2000	1971	24
Type	NATURAL GAS	ELECTRIC	NATURAL GAS	25
Horsepower	700	100	290	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NINE LOW LIFT	ONE EE	ONE GEO	1
Location	72A PARK AVE LOW LIFT	4200 COUNTY RD OK	2935 GEORGIA AVE	2
Purpose	P	B	B	3
Destination	T	D	D	4
Pump Manufacturer	ALLIS CHALMERS	CRANE DEMING	ALLIS CHALMERS	5
Year Installed	1959	1999	1971	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	9,000	350	1,040	8
Pump Motor or Standby Engine Mfr	U S ELECTRIC	CRANE DEMING	U S ELECTRIC	9 10
Year Installed	2004	1999	1971	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	20	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	ONE HIGH LIFT	ONE WILGUS	PLANT GENERATOR	14
Location	72A PARK AVE HIGH LIFT	3169 WILGUS AVE	72A PARK AVE	15
Purpose	P	B	S	16
Destination	D	D	T	17
Pump Manufacturer	ALLIS CHALMERS	SIEMANS ALLIS	NA	18
Year Installed	1990	1986	1991	19
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	20
Actual Capacity (gpm)	10,069	250	9,000	21
Pump Motor or Standby Engine Mfr	U S MOTOR	SIEMANS ALLIS	CUMMINS	22 23
Year Installed	1990	1986	1991	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	700	7	245	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	SEVEN	SIX	TEN	1
Location	72A PARK AVE LOW LIFT	72A PARK AVE LOW LIFT	72A PARK AVE WASH PUMP	2
Purpose	S	P	P	3
Destination	T	T	T	4
Pump Manufacturer	DE LAVAL	ALLIS CHALMERS	ALLIS CHALMERS	5
Year Installed	1931	1980	1959	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	8,400	5,556	5,200	8
Pump Motor or Standby Engine Mfr	CUMMINS	LOUIS ALLIS	ALLIS CHALMERS	9 10
Year Installed	1991	1992	1959	11
Type	NATURAL GAS	ELECTRIC	ELECTRIC	12
Horsepower	200	150	100	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	THREE	THREE GAS	THREE GEORGIA	14
Location	72A PARK AVE HIGH LIFT	72A PARK AVE HIGH LIFT	2935 GEORGIA AVE	15
Purpose	P	S	B	16
Destination	D	D	D	17
Pump Manufacturer	DE LAVAL	DE LAVAL	ALLIS CHALMERS	18
Year Installed	1951	1951	1971	19
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	20
Actual Capacity (gpm)	6,800	6,800	1,040	21
Pump Motor or Standby Engine Mfr	ELECTRIC MACHINERY	CATERPILLAR	U S ELECTRIC	22 23
Year Installed	1959	1990	1971	24
Type	ELECTRIC	NATURAL GAS	ELECTRIC	25
Horsepower	350	400	30	26

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	THREE WILGUS	TWO	TWO GEO	1
Location	3169 WILGUS AVE	72A PARK AVE HIGH LIFT	2935 GEORGIA AVE	2
Purpose	B	P	B	3
Destination	D	D	D	4
Pump Manufacturer	SIEMANS ALLIS	WORTHINGTON	ALLIS CHALMERS	5
Year Installed	1986	1937	1971	6
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,500	6,380	1,040	8
Pump Motor or Standby Engine Mfr	SIEMANS ALLIS	U S MOTOR	U S ELECTRIC	9 10
Year Installed	1986	2005	1971	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	60	400	30	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	TWO WILGUS ELECTRIC	TWO WILGUS GAS		14
Location	WILGUS & TAYLOR	WILGUS & TAYLOR		15
Purpose	B	S		16
Destination	D	D		17
Pump Manufacturer	SIEMANS ALLIS	SIEMANS ALLIS		18
Year Installed	1986	1986		19
Type	CENTRIFUGAL	CENTRIFUGAL		20
Actual Capacity (gpm)	450	450		21
Pump Motor or Standby Engine Mfr	SIEMANS ALLIS	TELDYNE		22 23
Year Installed	1989	1986		24
Type	ELECTRIC	NATURAL GAS		25
Horsepower	20	30		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	GEORGIA AVE STANDPIPE	EE TOWER	ERIE - NORTH	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	R	3
Year constructed	1959	1989	2007	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	104	146	60	6
Total capacity in gallons (actual)	2,000,000	500,000	3,000,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)		GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		34.0000		12
Is a corrosion control chemical used (yes, no)?		Y		13
Is water fluoridated (yes, no)?		Y		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	ERIE - SOUTH	PAINE AVE TOWER	TAYLOR	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
				<b>3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	<b>4</b>
Year constructed	2007	1972	1933	<b>5</b>
				<b>6</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	<b>7</b>
				<b>8</b>
Elevation difference in feet (See Headnote 3.)	60	132	110	<b>9</b>
				<b>10</b>
Total capacity in gallons (actual)	3,000,000	100,000	4,000,000	<b>11</b>
				<b>12</b>
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	<b>14</b>
				<b>15</b>
Points of application (wellhouse, central facilities, booster station, other)			CENTRAL FACILITIES	<b>16</b>
				<b>17</b>
Filters, type (gravity, pressure, other, none)			GRAVITY	<b>18</b>
				<b>19</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			34.0000	<b>20</b>
				<b>21</b>
Is a corrosion control chemical used (yes, no)?			Y	<b>22</b>
				<b>23</b>
Is water fluoridated (yes, no)?			Y	<b>24</b>
				<b>25</b>

### WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	0.625	92	0	0	0	92	1	
M	D	0.750	214	0	0	0	214	2	
M	D	1.000	682	0	0	0	682	3	
M	D	1.250	683	0	0	0	683	4	
M	D	1.500	679	0	0	0	679	5	
P	D	2.000	180	0	0	0	180	6	
M	D	3.000	187	0	0	0	187	7	
M	D	4.000	30,133	0	0	0	30,133	8	
M	D	6.000	484,404	223	12	0	484,615	9	
M	D	8.000	176,735	570	0	0	177,305	10	
M	D	10.000	42,580	0	0	0	42,580	11	
M	D	12.000	219,716	4,041	7	0	223,750	12	
M	D	14.000	5,567	0	0	0	5,567	13	
M	D	16.000	64,516	169	21	0	64,664	14	
M	D	18.000	3,247	0	0	0	3,247	15	
A	T	20.000	4,160	54	0	0	4,214	16	
M	D	20.000	12,363	0	0	0	12,363	17	
M	D	24.000	4,768	0	0	0	4,768	18	
M	T	24.000	17,904	0	0	0	17,904	19	
M	D	30.000	9,772	0	0	0	9,772	20	
M	T	30.000	7,475	3,742	0	0	11,217	21	
M	T	36.000	663	0	0	0	663	22	
<b>Total Within Municipality</b>			<b>1,086,720</b>	<b>8,799</b>	<b>40</b>	<b>0</b>	<b>1,095,479</b>		
M	D	6.000	210	0	0	0	210	23	
M	D	8.000	6,001	0	0	0	6,001	24	
M	D	12.000	8,300	0	0	0	8,300	25	
M	D	16.000	4,353	0	0	0	4,353	26	
M	T	30.000	0	1,000	0	0	1,000	27	
<b>Total Outside of Municipality</b>			<b>18,864</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>19,864</b>		
<b>Total Utility</b>			<b>1,105,584</b>	<b>9,799</b>	<b>40</b>	<b>0</b>	<b>1,115,343</b>		

**WATER SERVICES**

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)
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NONE

### 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	64	0	64	0	0	0	1
0.750	18,846	584	456	0	18,974	1,517	2
1.000	320	30	2	0	348	74	3
1.500	283	24	39	0	268	141	4
2.000	254	30	29	0	255	110	5
3.000	52	0	10	0	42	32	6
4.000	26	3	9	0	20	19	7
6.000	11	1	2	0	10	10	8
10.000	2	0	0	0	2	2	9
<b>Total:</b>	<b>19,858</b>	<b>672</b>	<b>611</b>	<b>0</b>	<b>19,919</b>	<b>1,905</b>	

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

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	0	0	0	0	0	0	0	1
0.750	17,116	927	85	21	0	825	18,974	2
1.000	50	216	40	22	0	20	348	3
1.500	9	168	18	28	0	45	268	4
2.000	0	128	47	45	0	35	255	5
3.000	0	25	9	8	0	0	42	6
4.000	0	4	14	2	0	0	20	7
6.000	0	0	9	0	1	0	10	8
10.000	0	0	0	0	2	0	2	9
<b>Total:</b>	<b>17,175</b>	<b>1,468</b>	<b>222</b>	<b>126</b>	<b>3</b>	<b>925</b>	<b>19,919</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	32				32	1
Within Municipality	1,925	34	17		1,942	2
<b>Total Fire Hydrants</b>	<b>1,957</b>	<b>34</b>	<b>17</b>	<b>0</b>	<b>1,974</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year: 751  
 Number of distribution system valves end of year: 3,162  
 Number of distribution valves operated during year: 199

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## WATER OPERATING SECTION FOOTNOTES

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

#### General footnotes

Account 472 - This \$30,360 represents \$15,180 payment for 2006 not paid until 2007, and \$15,180 rent for 2007.

**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.**

Return on net investment in meters charged to sewer department. Meter charges for sewer only and deduct meters.

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## WATER OPERATING SECTION FOOTNOTES

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

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

Account 623 - In 2006 the average cost of Kwh was \$.066004 and in 2007 the average cost was \$.069675. Pumpage was up over 200 MG due to Industrial customers larger demand - mainly our largest customer, JL French.

Account 624 - Some of the operator labor is split between 624 and 642. We have a different employee doing payroll starting in April of 2007 due to the retirement of another employee. She did not split the labor correctly, so account 642 is higher this year and 624 is lower.

Account 626 and 631 - Labor was up due largely to the repair of #11 filter bed that heaved.

Account 633 - Maintenance is also up due to #11 filter bed repair not covered by insurance.

Account 641 - The end of 2006, we purchased larger quantities of chemicals with the anticipation of large increases in the cost, so while the cost was higher, we purchased less.

Account 651 and 652 are both down largely due to the repair of the #11 filter bed which was capitalized (some of the labor was also included). Because this repair took a great deal of time, we did not have as many normal labor hours or expenses going to these accounts.

Account 662 and 673 - We had two new foreman in the construction/maintenance department. They were coding the crew's hours differntly, using 662 in cases where 673 should have been used. Account 673 is also a lot lower because we were short one man from April through December due to retirement, and another man for the last two months due to department change.

Account 663 and 676 - Expenses were coded to 663 rather than 676 for outside registers and reading elements as they were in past years.

Account 664 - An additional \$8,300 due to repair or replacement of valves due to street resurfacing at North 10th and North 13th Streets.

Account 677 - \$10,000 spent on repainting hydrants.

Account 923 - Higher legal fees and outside professional fees due to new \$4M bond, rate increase and higher audit fees.

Account 926 - Large increase due to health care costs. We are self-insured. 2007 had higher claim costs.

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### Property Tax Equivalent (Water) (Page W-07)

If Materials and Supplies Total for this schedule does not match the Water utility Prior Year amount on the Materials and Supplies schedule, please explain.

When I did my calculation, I entered Total Materials and Supplies rather than just account 154. So I entered 199,211 instead of 195,936, but I used 199,211 in the actual calculation for the City.

**WATER OPERATING SECTION FOOTNOTES**

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**Property Tax Equivalent (Water) (Page W-07)**

**If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.**

Other local tax rate is for recreation.

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**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 321 - new Erie Ave Booster Station at the site of the new twin reservoirs - \$1,490,330. Also replaced five steam unit heaters with gas heaters in the plant for better efficiency, \$17,602.

Account 332 - replaced heaved #11 filter bed in the South bay - \$150,219., retired old (\$106,344). Added a mag meter for the sludge pit \$3110, fluoride feed pump \$1156, fluoride transfer pump \$1430, and surface wash valve replacement \$16,137.

Account 342 - Erie Avenue twin reservoirs, project almost complete \$3,544,258. Cosmetic items need to be completed once the weather warms up - exterior painting and landscaping of the area.

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

Account 332 - Retired the cost of the old #11 filter bed when it had to be replaced.

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**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.**

All water mains were installed in 2007 were financed with existing Water Utility funds, which are reimbursed through watermain assessments. Water mains are assessed at \$20.00 per linear foot on each side of the street of whole frontage on each lot.

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**Water Services (Page W-22)**

**General footnotes**

Water services are owned by the property owner in the City of Sheboygan.

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

Water services are owned by the property owner in the City of Sheboygan.

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**Meters (Page W-23)**

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

The Utility has a 10 year meter test/meter change out program in place. Not more than every 10 years, meters of 1" and smaller are removed from setting, replaced with either an already tested meter or a new meter. We have come to the end of the process of leveling out of the number of meters removed and tested each year. The Utility had thought about switching to a 20 year program in 2007, but for various reasons chose to stay with the 10 year program for now.

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## WATER OPERATING SECTION FOOTNOTES

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### Meters (Page W-23)

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.

No - our test bench is certified by City weights and measures. We have a license for accuracy.

3" and 4" meters are tested by a portable test meter which is recertified every year, before testing, by a manufacturer, Mars Meter Corp. in Ocala, FL. Any meters larger than 4" are tested by Badger Meter.

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### Hydrants and Distribution System Valves (Page W-24)

#### General footnotes

The Sheboygan Water Utility has a valve turning program. Due to our hydrant stripping and re-painting project, watermain installation projects, and hydrant flushing program, we did not have enough man power to reach our 50% goal on valve turning for the year.

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