



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: SOUTH MILWAUKEE WATER UTILITY

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Principal Office: 100 MARSHALL AVENUE  
P.O. BOX 130  
SOUTH MILWAUKEE, WI 53172

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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:** SOUTH MILWAUKEE WATER UTILITY

**Utility Address:** 100 MARSHALL AVENUE  
P.O. BOX 130  
SOUTH MILWAUKEE, WI 53172

**When was utility organized?** 1/1/1898

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** <http://www.ci.south-milwaukee.wi.us/wateruti.htm>

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

**Name:** MR DOUGLAS FISCHER

**Title:** SUPERINTENDENT

**Office Address:**

100 MARSHALL AVENUE  
P.O. BOX 130  
SOUTH MILWAUKEE, WI 53172

**Telephone:** (414) 768 - 8070

**Fax Number:** (414) 768 - 8074

**E-mail Address:** [fischerd@ci.south-milwaukee.wi.us](mailto:fischerd@ci.south-milwaukee.wi.us)

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

**Name:** WENDI UNGER

**Title:** SENIOR MANAGER, CPA

**Office Address:** VIRCHOW KRAUSE & COMPANY

115 SOUTH 84TH STREET  
MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5423 EXT

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

**E-mail Address:** [wunger@virchowkrause.com](mailto:wunger@virchowkrause.com)

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

**Name:** FRED MANTEY

**Title:** PRESIDENT

**Office Address:**

100 MARSHALL AVENUE  
SOUTH MILWAUKEE, WI 53172

**Telephone:** (414) 768 - 8070

**Fax Number:** (414) 768 - 8074

**E-mail Address:** [niggemann@ci.south-milwaukee.wi.us](mailto:niggemann@ci.south-milwaukee.wi.us)

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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:** WENDI UNGER

**Title:** SENIOR MANAGER, CPA

**Office Address:** VIRCHOW, KRAUSE & COMPANY  
115 SOUTH 84TH STREET  
MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5423 EXT

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

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

**Date of most recent audit report:** 3/20/2008

**Period covered by most recent audit:** 1/1/2007 - 12/31/2007

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

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**Name:** MR DOUGLAS FISCHER

**Title:** SUPERINTENDENT

**Office Address:**

100 MARSHALL AVENUE  
P.O. BOX 130  
SOUTH MILWAUKEE, WI 53172

**Telephone:** (414) 768 - 8070

**Fax Number:** (414) 768 - 8074 EXT

**E-mail Address:** fischerd@ci.south-milwaukee.wi.us

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**Name of utility commission/committee:** BOARD OF WATER UTILITY COMMISSIONERS

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

- MR MATT GLASKE, SECRETARY
- MR ERNEST HOOKS
- MR FRED MANTEY, PRESIDENT
- MS LIESEL WHITNEY-SCHULTE
- MRS RUTH WISNIEWSKI

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

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

**Date of Ordinance:**                     

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

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

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## IDENTIFICATION AND OWNERSHIP

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**Firm Name:**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	2,197,741	2,179,144	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,334,518	1,178,666	2
Depreciation Expense (403)	231,576	232,145	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	280,247	267,354	5
<b>Total Operating Expenses</b>	<b>1,846,341</b>	<b>1,678,165</b>	
<b>Net Operating Income</b>	<b>351,400</b>	<b>500,979</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>351,400</b>	<b>500,979</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)	98,520	122,736	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>98,520</b>	<b>122,736</b>	
<b>Total Income</b>	<b>449,920</b>	<b>623,715</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(18,682)	(18,682)	12
Other Income Deductions (426)	14,518	14,518	13
<b>Total Miscellaneous Income Deductions</b>	<b>(4,164)</b>	<b>(4,164)</b>	
<b>Income Before Interest Charges</b>	<b>454,084</b>	<b>627,879</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	6,000	6,000	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	150,745	171,623	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>156,745</b>	<b>177,623</b>	
<b>Net Income</b>	<b>297,339</b>	<b>450,256</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,328,228	6,614,899	20
Balance Transferred from Income (433)	297,339	450,256	21
Miscellaneous Credits to Surplus (434)	6,050	263,073	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>7,631,617</b>	<b>7,328,228</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	2,197,741	██████████	2,197,741	1
<b>Total (Acct. 400):</b>	<b>2,197,741</b>	<b>0</b>	<b>2,197,741</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	1,334,518	██████████	1,334,518	2
<b>Total (Acct. 401-402):</b>	<b>1,334,518</b>	<b>0</b>	<b>1,334,518</b>	
<b>Depreciation Expense (403):</b>				
Derived	231,576	██████████	231,576	3
<b>Total (Acct. 403):</b>	<b>231,576</b>	<b>0</b>	<b>231,576</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	280,247	██████████	280,247	5
<b>Total (Acct. 408):</b>	<b>280,247</b>	<b>0</b>	<b>280,247</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>351,400</b>	<b>0</b>	<b>351,400</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>			
INVESTMENT INCOME	98,520	0	98,520 11
<b>Total (Acct. 419):</b>	<b>98,520</b>	<b>0</b>	<b>98,520</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	██████████		0 12
NONE	0	0	0 13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL OTHER INCOME:</b>	<b>98,520</b>	<b>0</b>	<b>98,520</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(18,682)	██████████	(18,682) 14
NONE	0	0	0 15
<b>Total (Acct. 425):</b>	<b>(18,682)</b>	<b>0</b>	<b>(18,682)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	██████████	14,518	14,518 16
NONE	0	0	0 17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>14,518</b>	<b>14,518</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(18,682)</b>	<b>14,518</b>	<b>(4,164)</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	0	██████████	0 18
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION	6,000	██████████	6,000 19
<b>Total (Acct. 428):</b>	<b>6,000</b>	<b>0</b>	<b>6,000</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	██████████	0 20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	150,745	██████████	150,745 21
<b>Total (Acct. 430):</b>	<b>150,745</b>	<b>0</b>	<b>150,745</b>

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>INTEREST CHARGES</b>			
<b>Other Interest Expense (431):</b>			
Derived	0		0 22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest Charged to Construction--Cr. (432):</b>			
NONE	0		0 23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>156,745</b>	<b>0</b>	<b>156,745</b>
<b>NET INCOME:</b>	<b>311,857</b>	<b>(14,518)</b>	<b>297,339</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	5,529,414	1,798,814	7,328,228 24
<b>Total (Acct. 216):</b>	<b>5,529,414</b>	<b>1,798,814</b>	<b>7,328,228</b>
<b>Balance Transferred from Income (433):</b>			
Derived	311,857	(14,518)	297,339 25
<b>Total (Acct. 433):</b>	<b>311,857</b>	<b>(14,518)</b>	<b>297,339</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
CONTRIBUTIONS FROM BUSINESS OWNERS	0	6,050	6,050 26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>6,050</b>	<b>6,050</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Appropriations of Surplus--Debit (436):</b>			
Detail appropriations to (from) account 215			0 28
<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 29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>5,841,271</b>	<b>1,790,346</b>	<b>7,631,617</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>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

### REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,197,741	0	0	0	2,197,741	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 (590 class D) -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
.					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,197,741</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,197,741</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	576,193		576,193	1
Electric operating expenses	0		0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses	109,115		109,115	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts	7,245		7,245	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>692,553</b>	<b>0</b>	<b>692,553</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	12	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)	14,185,013	13,555,520	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	3,970,325	3,707,787	2
<b>Net Utility Plant</b>	<b>10,214,688</b>	<b>9,847,733</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>10,214,688</b>	<b>9,847,733</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)	0	0	8
Special Funds (125-128)	0	0	9
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,298,695	2,009,712	10
Special Deposits (132-134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	212,080	148,082	15
Other Accounts Receivable (143)	390,906	219,548	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	181,500	165,204	18
Materials and Supplies (151-163)	62,506	58,901	19
Prepayments (165)	0	0	20
Interest and Dividends Receivable (171)			21
Accrued Utility Revenues (173)	333,933	338,375	22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>2,479,620</b>	<b>2,939,822</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	39,000	45,000	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>39,000</b>	<b>45,000</b>	
<b>Total Assets and Other Debits</b>	<b>12,733,308</b>	<b>12,832,555</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	692,058	692,058	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	7,631,617	7,328,228	<b>28</b>
<b>Total Proprietary Capital</b>	<b>8,323,675</b>	<b>8,020,286</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	0	0	<b>29</b>
Advances from Municipality (223)	3,524,423	4,081,993	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>3,524,423</b>	<b>4,081,993</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)		15,217	<b>33</b>
Payables to Municipality (233)	391,695	216,221	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	0	0	<b>36</b>
Interest Accrued (237)	14,165	16,458	<b>37</b>
Matured Long-Term Debt (239)			<b>38</b>
Matured Interest (240)			<b>39</b>
Tax Collections Payable (241)			<b>40</b>
Miscellaneous Current and Accrued Liabilities (242)	19,590	16,803	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>425,450</b>	<b>264,699</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>42</b>
Customer Advances for Construction (252)			<b>43</b>
Other Deferred Credits (253)	459,760	465,577	<b>44</b>
<b>Total Deferred Credits</b>	<b>459,760</b>	<b>465,577</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>45</b>
Injuries and Damages Reserve (262)			<b>46</b>
Pensions and Benefits Reserve (263)			<b>47</b>
Miscellaneous Operating Reserves (265)			<b>48</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>12,733,308</b>	<b>12,832,555</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	13,555,520	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)	11,278,343	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,246,382	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)	660,288				9
<b>Total Utility Plant</b>	<b>14,185,013</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)	3,529,133	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	441,192	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>3,970,325</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>10,214,688</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>	3,281,114				<b>3,281,114</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	231,576				<b>231,576</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	14,518				<b>14,518</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>
Adjust accum depr to actual	9,490				<b>9,490</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>255,584</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>255,584</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	7,565				<b>7,565</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>7,565</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,565</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>3,529,133</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,529,133</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>	426,673				<b>426,673</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	14,518				<b>14,518</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>14,518</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>14,518</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>441,191</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>441,191</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		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<u>0</u>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<u>0</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	62,506	58,901
Sewer utility (154)		0
Heating utility (154)		0
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		0
<b>Total Materials and Supplies</b>	<b>62,506</b>	<b>58,901</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>				
2004 ADVANCE FROM CITY	6,000	428	39,000	1
NONE				2
<b>Total</b>			<b>39,000</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	692,058	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b><u>692,058</u></b>	

**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)	
Total Reacquired Bonds (Account 222)				0	1

**Net amount of bonds outstanding December 31: 0**

**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>					
2003 ADVANCE FROM CITY	03/01/2003	03/01/2013	3.25%	385,000	<b>1</b>
2004 ADVANCE FROM CITY	07/01/2004	06/01/2014	3.29%	2,750,000	<b>2</b>
2001 ADVANCE FROM CITY	06/01/2001	06/01/2011	4.35%	389,423	<b>3</b>
<b>Total for Account 223</b>				<b>3,524,423</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	280,250	2
Charged electric department expense		3
Charged sewer department expense	5,343	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>285,593</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	236,311	6
Social Security taxes	47,020	7
PSC Remainder Assessment	2,262	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>285,593</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
1990 ADVANCE FROM CITY	0			0	2
1994 ADVANCE FROM CITY	0			0	3
1997 ADVANCE FROM CITY	1,247	13,715	14,962	0	4
2003 ADVANCE FROM CITY	4,609	13,278	13,828	4,059	5
2001 ADVANCE FROM CITY	1,664	18,239	18,485	1,418	6
2004 ADVANCE FROM CITY	8,938	105,513	105,763	8,688	7
<b>Subtotal</b>	<b>16,458</b>	<b>150,745</b>	<b>153,038</b>	<b>14,165</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>16,458</b>	<b>150,745</b>	<b>153,038</b>	<b>14,165</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		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Interest Special Deposits (132):</b>		
NONE		6
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		7
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		8
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	212,080	9
Electric		10
Sewer (Regulated)		11
<b>Other (specify):</b>		
NONE		12
<b>Total (Acct. 142):</b>	<b>212,080</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	375,827	13
Merchandising, jobbing and contract work		14
<b>Other (specify):</b>		
MISCELLANEOUS SERVICE CHARGES	15,079	15
<b>Total (Acct. 143):</b>	<b>390,906</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>		
DUE FROM SEWER - WAGES, DEPRECIATION, TAX EQUIV., ETC	15,612	16
DUE FROM CITY - DELINQUENT CHARGES ON TAX ROLL	165,888	17
<b>Total (Acct. 145):</b>	<b>181,500</b>	
<b>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		23
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO CITY - MECHANIC	7,389	24
DUE TO SEWER - SEWER BILLING AND OTHER EXPENSES	384,306	25
<b>Total (Acct. 233):</b>	<b>391,695</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	298,916	26
DEFERRED LEASE REVENUE	13,825	27
ACCRUED SICK PAY	147,019	28
<b>Total (Acct. 253):</b>	<b>459,760</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)	11,255,976	0	0	0	11,255,976	1
Materials and Supplies	60,703	0	0	0	60,703	2
<b>Other (specify):</b>					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	3,405,123	0	0	0	3,405,123	4
Customer Advances for Construction					0	5
Regulatory Liability	308,257	0	0	0	308,257	6
					0	7
<b>Average Net Rate Base</b>	<b>7,603,299</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,603,299</b>	
Net Operating Income	351,400	0	0	0	351,400	8
<b>Net Operating Income as a percent of Average Net Rate Base</b>	<b>4.62%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.62%</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	317,598	0	0	0	317,598	1
<b>Add credits during year:</b>					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	18,682	0	0	0	18,682	3
<b>Other (specify):</b>					0	4
<b>Balance End of Year</b>	<b>298,916</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>298,916</b>	

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## FINANCIAL SECTION FOOTNOTES

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

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

Done

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**WATER 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)	2,114,530	2,110,006	1
<b>Total Sales of Water</b>	<b>2,114,530</b>	<b>2,110,006</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	38,178	25,888	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	23,702	23,702	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	21,331	19,548	6
<b>Total Other Operating Revenues</b>	<b>83,211</b>	<b>69,138</b>	
<b>Total Operating Revenues</b>	<b>2,197,741</b>	<b>2,179,144</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	0	0	7
Pumping Expenses (620-633)	278,053	254,907	8
Water Treatment Expenses (640-652)	290,571	268,842	9
Transmission and Distribution Expenses (660-678)	340,284	267,718	10
Customer Accounts Expenses (901-905)	48,468	46,370	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	377,142	340,829	13
<b>Total Operation and Maintenance Expenses</b>	<b>1,334,518</b>	<b>1,178,666</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	231,576	232,145	14
Amortization Expense (404-407)		0	15
Taxes (408)	280,247	267,354	16
<b>Total Other Operating Expenses</b>	<b>511,823</b>	<b>499,499</b>	
<b>Total Operating Expenses</b>	<b>1,846,341</b>	<b>1,678,165</b>	
<b>NET OPERATING INCOME</b>	<b>351,400</b>	<b>500,979</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		0		1
Commercial	6	116,870	1,022	2
Industrial		0		3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>6</b>	<b>116,870</b>	<b>1,022</b>	
Metered Sales to General Customers (461)				
Residential	5,925	355,335	1,089,647	4
Commercial	532	148,428	337,872	5
Industrial	26	91,051	158,227	6
<b>Total Metered Sales to General Customers (461)</b>	<b>6,483</b>	<b>594,814</b>	<b>1,585,746</b>	
Private Fire Protection Service (462)	37		27,017	7
Public Fire Protection Service (463)	1		421,475	8
Other Sales to Public Authorities (464)	34	39,802	79,270	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)				12
<b>Total Sales of Water</b>	<b>6,561</b>	<b>751,486</b>	<b>2,114,530</b>	

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

Use a separate line for each delivery point.

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

### OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed (usually per rate schedule F-1 or Fd-1)	421,475	1
Wholesale fire protection billed		2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
<b>Other (specify):</b> NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>421,475</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	38,178	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>38,178</b>	
<b>Miscellaneous Service Revenues (471):</b>		
NONE		7
<b>Total Miscellaneous Service Revenues (471)</b>	<b>0</b>	
<b>Rents from Water Property (472):</b>		
WATER TOWER RENTAL	23,702	8
<b>Total Rents from Water Property (472)</b>	<b>23,702</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	21,331	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>21,331</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)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	0		10
Maintenance of Infiltration Galleries and Tunnels (615)	0		11
Maintenance of Supply Mains (616)	0		12
Maintenance of Miscellaneous Water Source Plant (617)	0		13
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	17,080	17,006	14
Fuel for Power Production (621)	0		15
Power Production Labor and Expenses (622)	0		16
Fuel or Power Purchased for Pumping (623)	96,329	90,208	17
Pumping Labor and Expenses (624)	128,915	116,995	18
Expenses Transferred--Credit (625)	0		19
Miscellaneous Expenses (626)	35,729	30,413	20
Rents (627)	0		21
Maintenance Supervision and Engineering (630)	0		22
Maintenance of Structures and Improvements (631)	0		23
Maintenance of Power Production Equipment (632)	0		24
Maintenance of Pumping Equipment (633)		285	25
<b>Total Pumping Expenses</b>	<b>278,053</b>	<b>254,907</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	17,080	17,006	26
Chemicals (641)	37,884	31,438	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)	201,801	182,872	<b>28</b>
Miscellaneous Expenses (643)	32,245	29,347	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)	0	2,078	<b>32</b>
Maintenance of Water Treatment Equipment (652)	1,561	6,101	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>290,571</b>	<b>268,842</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	45,020	50,698	<b>34</b>
Storage Facilities Expenses (661)		0	<b>35</b>
Transmission and Distribution Lines Expenses (662)	37,110	20,400	<b>36</b>
Meter Expenses (663)	11,842	9,093	<b>37</b>
Customer Installations Expenses (664)	24,588	22,575	<b>38</b>
Miscellaneous Expenses (665)	3,743	3,986	<b>39</b>
Rents (666)		0	<b>40</b>
Maintenance Supervision and Engineering (670)		0	<b>41</b>
Maintenance of Structures and Improvements (671)		0	<b>42</b>
Maintenance of Distribution Reservoirs and Standpipes (672)		0	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	174,990	120,912	<b>44</b>
Maintenance of Fire Mains (674)		0	<b>45</b>
Maintenance of Services (675)	22,077	17,300	<b>46</b>
Maintenance of Meters (676)	966	1,018	<b>47</b>
Maintenance of Hydrants (677)	14,111	14,965	<b>48</b>
Maintenance of Miscellaneous Plant (678)	5,837	6,771	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>340,284</b>	<b>267,718</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	<b>50</b>
Meter Reading Labor (902)	20,290	21,646	<b>51</b>
Customer Records and Collection Expenses (903)	28,178	24,724	<b>52</b>
Uncollectible Accounts (904)		0	<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	54
<b>Total Customer Accounts Expenses</b>	<b>48,468</b>	<b>46,370</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	55
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	61,680	67,898	56
Office Supplies and Expenses (921)	5,326	4,267	57
Administrative Expenses Transferred--Credit (922)		0	58
Outside Services Employed (923)	23,985	2,250	59
Property Insurance (924)	17,201	19,887	60
Injuries and Damages (925)	25,677	27,496	61
Employee Pensions and Benefits (926)	228,243	200,472	62
Regulatory Commission Expenses (928)		0	63
Duplicate Charges--Credit (929)		0	64
Miscellaneous General Expenses (930)	5,431	8,066	65
Rents (931)		0	66
Maintenance of General Plant (932)	9,599	10,493	67
<b>Total Administrative and General Expenses</b>	<b>377,142</b>	<b>340,829</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,334,518</b>	<b>1,178,666</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		236,311	228,848	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,095	6,788	2
<b>Net property tax equivalent</b>		<b>231,216</b>	<b>222,060</b>	
Social Security		46,769	43,201	3
PSC Remainder Assessment		2,262	2,093	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>280,247</b>	<b>267,354</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			Milwaukee				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.173121				3
County tax rate	mills		3.967304				4
Local tax rate	mills		7.256361				5
School tax rate	mills		9.603836				6
Voc. school tax rate	mills		1.807727				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>22.808349</b>				<b>10</b>
Less: state credit	mills		1.515598				11
<b>Net tax rate</b>	mills		<b>21.292751</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>7.256361</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.411563</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.667924</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>22.808349</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.818469</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.292751</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.427454</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>13,555,520</b>	13,555,520				22
Materials & Supplies	\$	<b>58,901</b>	58,901				23
<b>Subtotal</b>	\$	<b>13,614,421</b>	<b>13,614,421</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>13,614,421</b>	<b>13,614,421</b>				<b>26</b>
Assessment Ratio	dec.		0.995979				27
<b>Assessed Value</b>	\$	<b>13,559,677</b>	<b>13,559,677</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.427454</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>236,311</b>	<b>236,311</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	175,000					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>236,311</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)	113,252		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>113,252</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	2,400		12
Structures and Improvements (321)	398,811		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	434,500		17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	154,343		20
<b>Total Pumping Plant</b>	<b>990,054</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	269,298		22
Water Treatment Equipment (332)	2,005,130		23
<b>Total Water Treatment Plant</b>	<b>2,274,428</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>				
Organization (301)			0	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)			113,252	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>113,252</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			2,400	12
Structures and Improvements (321)			398,811	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			434,500	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			154,343	20
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>990,054</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			269,298	22
Water Treatment Equipment (332)			2,005,130	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>2,274,428</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)	6,000		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,373,240		26
Transmission and Distribution Mains (343)	3,828,454		27
Fire Mains (344)	0		28
Services (345)	997,704	6,050	29
Meters (346)	592,024	21,260	30
Hydrants (348)	366,119	8,017	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>7,163,541</b>	<b>35,327</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	327,478		34
Office Furniture and Equipment (391)	13,379		35
Computer Equipment (391.1)	25,282	5,440	36
Transportation Equipment (392)	119,689		37
Stores Equipment (393)	212		38
Tools, Shop and Garage Equipment (394)	57,169	11,532	39
Laboratory Equipment (395)	9,048		40
Power Operated Equipment (396)	79,952		41
Communication Equipment (397)	7,715		42
SCADA Equipment (397.1)	44,300		43
Miscellaneous Equipment (398)	8,110		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>692,334</b>	<b>16,972</b>	
<b>Total utility plant in service directly assignable</b>	<b>11,233,609</b>	<b>52,299</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>11,233,609</b>	<b>52,299</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)			6,000 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,373,240 26
Transmission and Distribution Mains (343)			3,828,454 27
Fire Mains (344)			0 28
Services (345)	317		1,003,437 29
Meters (346)	6,482		606,802 30
Hydrants (348)			374,136 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>6,799</b>	<b>0</b>	<b>7,192,069</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			327,478 34
Office Furniture and Equipment (391)			13,379 35
Computer Equipment (391.1)			30,722 36
Transportation Equipment (392)			119,689 37
Stores Equipment (393)			212 38
Tools, Shop and Garage Equipment (394)	766		67,935 39
Laboratory Equipment (395)			9,048 40
Power Operated Equipment (396)			79,952 41
Communication Equipment (397)			7,715 42
SCADA Equipment (397.1)			44,300 43
Miscellaneous Equipment (398)			8,110 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>766</b>	<b>0</b>	<b>708,540</b>
<b>Total utility plant in service directly assignable</b>	<b>7,565</b>	<b>0</b>	<b>11,278,343</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>7,565</b>	<b>0</b>	<b>11,278,343</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)	0		23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	

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

Accounts (d)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)
<b>INTANGIBLE PLANT</b>			
Organization (301)			0 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)			0 23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	1,726,689		27
Fire Mains (344)	0		28
Services (345)	344,064		29
Meters (346)	0		30
Hydrants (348)	175,629		31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,246,382</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>2,246,382</b>	<b>0</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>2,246,382</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)			1,726,689 27
Fire Mains (344)			0 28
Services (345)			344,064 29
Meters (346)			0 30
Hydrants (348)			175,629 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>2,246,382</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>2,246,382</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>2,246,382</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			1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	79,650	2.00%	2,265	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>79,650</b>		<b>2,265</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	144,879	3.50%	13,958	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	0			10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	247,495	3.50%	15,207	12
Diesel Pumping Equipment (326)	0	4.30%		13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	72,003	4.30%	6,637	15
<b>Total Pumping Plant</b>	<b>464,377</b>		<b>35,802</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	180,657	3.80%	10,233	16
Water Treatment Equipment (332)	782,147	3.00%	60,154	17
<b>Total Water Treatment Plant</b>	<b>962,804</b>		<b>70,387</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0			18
Distribution Reservoirs and Standpipes (342)	279,941	1.90%	26,092	19
Transmission and Distribution Mains (343)	446,130	1.10%	42,113	20
Fire Mains (344)	0			21
Services (345)	233,563	2.00%	20,011	22
Meters (346)	277,393	5.00%	29,971	23
Hydrants (348)	76,127	1.80%	6,662	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					81,915 3
314					0 4
315					0 5
316					0 6
317					0 7
	0	0	0	0	81,915
321					158,837 8
322					0 9
323					0 10
324					0 11
325					262,702 12
326					0 13
327					0 14
328					78,640 15
	0	0	0	0	500,179
331					190,890 16
332					842,301 17
	0	0	0	0	1,033,191
341					0 18
342					306,033 19
343				0	488,243 20
344					0 21
345	317	0		0	253,257 22
346	6,482	0			300,882 23
348				0	82,789 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	5.00%		<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,313,154</b>		<b>124,849</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	139,357	3.30%	10,807	<b>26</b>
Office Furniture and Equipment (391)	13,378	5.80%		<b>27</b>
Computer Equipment (391.1)	25,282	20.00%		<b>28</b>
Transportation Equipment (392)	119,689	20.00%		<b>29</b>
Stores Equipment (393)	188	5.80%	12	<b>30</b>
Tools, Shop and Garage Equipment (394)	54,044	5.80%	3,628	<b>31</b>
Laboratory Equipment (395)	7,181	5.80%	525	<b>32</b>
Power Operated Equipment (396)	45,495	8.30%	6,636	<b>33</b>
Communication Equipment (397)	7,715	9.20%		<b>34</b>
SCADA Equipment (397.1)	44,300	9.20%		<b>35</b>
Miscellaneous Equipment (398)	4,500	8.30%	673	<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>461,129</b>		<b>22,281</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,281,114</b>		<b>255,584</b>	
Common Utility Plant Allocated to Water Department	0			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b>3,281,114</b>		<b>255,584</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
	6,799	0	0	0	1,431,204
390					150,164 26
391					13,378 27
391.1					25,282 28
392					119,689 29
393					200 30
394	766	0			56,906 31
395					7,706 32
396					52,131 33
397					7,715 34
397.1					44,300 35
398					5,173 36
399					0 37
	766	0	0	0	482,644
	7,565	0	0	0	3,529,133
					0 38
	7,565	0	0	0	3,529,133

## 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)	0		17
<b>Total Water Treatment Plant</b>	<b>0</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)	257,440	1.10%	9,497
Fire Mains (344)	0		21
Services (345)	125,265	2.00%	3,441
Meters (346)	0		23
Hydrants (348)	43,968	1.80%	1,581

**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					0 17
	0	0	0	0	0
341					0 18
342					0 19
343		0		0	266,937 20
344					0 21
345		0		0	128,706 22
346					0 23
348		0		0	45,549 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>426,673</b>		<b>14,519</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>426,673</b>		<b>14,519</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>426,673</b>		<b>14,519</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	441,192
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	441,192
					0 38
	0	0	0	0	441,192

## SOURCE OF SUPPLY, PUMPING AND PURCHASED WATER STATISTICS

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

<b>Sources of Water Supply</b>					
<b>Month</b>	<b>Purchased Water Gallons (000's)</b>	<b>Surface Water Gallons (000's)</b>	<b>Ground Water Gallons (000's)</b>	<b>Total Gallons All Methods (000's)</b>	
<b>(a)</b>	<b>(b)</b>	<b>(c)</b>	<b>(d)</b>	<b>(e)</b>	
January		61,564		<b>61,564</b>	1
February		59,525		<b>59,525</b>	2
March		66,167		<b>66,167</b>	3
April		64,104		<b>64,104</b>	4
May		73,409		<b>73,409</b>	5
June		80,764		<b>80,764</b>	6
July		89,545		<b>89,545</b>	7
August		79,061		<b>79,061</b>	8
September		72,980		<b>72,980</b>	9
October		63,375		<b>63,375</b>	10
November		60,918		<b>60,918</b>	11
December		62,804		<b>62,804</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>834,216</b>	<b>0</b>	<b>834,216</b>	
Less: Water sold				751,486	13
Volume pumped but not sold				<b>82,730</b>	14
Volume sold as a percent of volume pumped				<b>90%</b>	15
Volume used for water production, water quality and system maintenance				106,623	16
Volume related to equipment/system malfunction				45,578	17
Non-utility volume NOT included in water sales				202	18
Total volume not sold but accounted for				<b>152,403</b>	19
Volume pumped but unaccounted for				<b>(69,673)</b>	20
Percent of water lost				<b>-8%</b>	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.)				3,494	24
Date of maximum: 7/30/2007					25
Cause of maximum:					26
Hot, dry day					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,212	27
Date of minimum: 2/11/2007					28
Total KWH used for pumping for the year				1,276,890	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

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### SOURCES OF WATER SUPPLY - GROUND WATERS

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>
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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)	
INTAKE - LAKE MICHIGAN	1	3,000	35	24	1

### 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	LAKE 1	LAKE 2	LAKE 3	1
Location	1	2	3	2
Purpose	P	P	P	3
Destination	T	T	T	4
Pump Manufacturer	WORTHINGTON	PEERLESS	PEERLESS	5
Year Installed	1957	1957	1957	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	2,400	1,900	1,900	8
Pump Motor or Standby Engine Mfr	L ALLIS	US	US	9 10
Year Installed	1957	1993	1957	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	30	40	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LAKE 4	RESERVOIR 4	RESERVOIR 8	14
Location	4	4	8	15
Purpose	P	P	P	16
Destination	T	D	D	17
Pump Manufacturer	PEERLESS	BJ	BJ	18
Year Installed	1964	1964	1992	19
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	20
Actual Capacity (gpm)	3,200	4,000	1,500	21
Pump Motor or Standby Engine Mfr	L ALLIS	U.S.	US	22 23
Year Installed	1957	2001	1992	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	350	125	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	RESERVOIR 9			1
Location	9			2
Purpose	P			3
Destination	D			4
Pump Manufacturer	BJ			5
Year Installed	1992			6
Type	VERTICAL TURBINE			7
Actual Capacity (gpm)	1,700			8
Pump Motor or Standby Engine Mfr	US			9 10
Year Installed	1992			11
Type	ELECTRIC			12
Horsepower	150			13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				14
Location				15
Purpose				16
Destination				17
Pump Manufacturer				18
Year Installed				19
Type				20
Actual Capacity (gpm)				21
Pump Motor or Standby Engine Mfr				22 23
Year Installed				24
Type				25
Horsepower				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	CLEAR WELL	CLEAR WELL 2	WATER TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1926	1958	1999	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	OTHER	5
Elevation difference in feet (See Headnote 3.)	0	0	252	6
Total capacity in gallons (actual)	1,000,000	1,500,000	1,000,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	OTHER			10
Filters, type (gravity, pressure, other, none)	OTHER			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	8.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
M	D	4.000	2,538	0	0	0	2,538	1
M	D	6.000	198,227	0	0	0	198,227	2
P	D	6.000	1,328	0	0	0	1,328	3
M	D	8.000	62,017	0	0	0	62,017	4
P	D	8.000	35,151	0	0	0	35,151	5
M	D	10.000	13,377	0	0	0	13,377	6
M	D	12.000	35,407	0	0	0	35,407	7
P	D	12.000	5,717	0	0	0	5,717	8
M	D	16.000	1,829	0	0	0	1,829	9
P	D	16.000	3,270	0	0	0	3,270	10
M	D	20.000	4,956	0	0	0	4,956	11
<b>Total Within Municipality</b>			<b>363,817</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>363,817</b>	
<b>Total Utility</b>			<b>363,817</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>363,817</b>	

### WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
L	0.625	714	0	0	0	714		1
M	0.750	3,035	0	2	0	3,033		2
L	0.750	1,192	0	0	0	1,192		3
P	1.000		7	0	0	7		4
M	1.000	807	0	2	0	805		5
P	1.250	20	0	0	0	20		6
M	1.500	38	0	0	0	38		7
M	2.000	71	0	0	0	71		8
M	3.000	22	0	0	0	22		9
P	3.000		4	0		4		10
M	4.000	15	0	0	0	15		11
M	6.000	12	0	1	0	11		12
M	8.000	3	0	0	0	3		13
P	10.000		1	0	0	1		14
<b>Total Utility</b>		<b>5,929</b>	<b>12</b>	<b>5</b>	<b>0</b>	<b>5,936</b>	<b>0</b>	

### METERS

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

#### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	6,155	116	89	0	<b>6,182</b>	91	1
0.750	180	6	1	0	<b>185</b>	6	2
1.000	61	7	2	(2)	<b>64</b>	7	3
1.250	9	0	3	1	<b>7</b>	3	4
1.500	109	1	0	1	<b>111</b>	0	5
2.000	37	2	0	0	<b>39</b>	1	6
3.000	16	0	1	0	<b>15</b>	1	7
4.000	10	1	2	0	<b>9</b>	1	8
6.000	3	0	0	0	<b>3</b>	0	9
8.000	1	0	0	0	<b>1</b>	0	10
<b>Total:</b>	<b>6,581</b>	<b>133</b>	<b>98</b>	<b>0</b>	<b>6,616</b>	<b>110</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	5,893	251	7	7	0	24	<b>6,182</b>	1
0.750	60	111	3	3	0	8	<b>185</b>	2
1.000	5	49	2	2	0	6	<b>64</b>	3
1.250	0	7	0	0	0	0	<b>7</b>	4
1.500	1	100	1	6	0	3	<b>111</b>	5
2.000	0	21	3	11	0	4	<b>39</b>	6
3.000	0	6	2	5	0	2	<b>15</b>	7
4.000	0	0	5	4	0	0	<b>9</b>	8
6.000	0	0	1	2	0	0	<b>3</b>	9
8.000	0	0	1	0	0	0	<b>1</b>	10
<b>Total:</b>	<b>5,959</b>	<b>545</b>	<b>25</b>	<b>40</b>	<b>0</b>	<b>47</b>	<b>6,616</b>	

### HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	684	2		7	693	2
<b>Total Fire Hydrants</b>	<b>684</b>	<b>2</b>	<b>0</b>	<b>7</b>	<b>693</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:	685
Number of distribution system valves end of year:	1,027
Number of distribution valves operated during year:	441

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## WATER OPERATING SECTION FOOTNOTES

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

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

Done

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

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

923 - the Utility hired an attorney to assist in the termination of an employee. They also hired an engineer to assist in the mapping of mains, hydrants and valves.

673 - increase in main breaks in 2007 vs. 2006.

662 - increase in road repairs due to an increase in main breaks in 2007.

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### Water Services (Page W-22)

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

Additions were financed by both developer contributions and borrowed funds.

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

There were not any utility owned services not in use at end of year.

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### Meters (Page W-23)

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

The utility is working on developing a meter testing program and continuing to learn how to use the recalibrated testing equipment appropriately.

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

Yes

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

The utility is working on developing a meter testing program and continuing to learn how to use the recalibrated testing equipment appropriately.

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

Explain all reported Adjustments.

Adjustment represents hydrants that were inadvertently missed in the 2006 adds.

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