



3014 (02-02-05)

**ANNUAL REPORT**

OF

Name: DARBOY JOINT SANITARY DISTRICT NO. 1

Principal Office: N398 CTH "N"  
APPLETON, WI 54915

For the Year Ended: DECEMBER 31, 2007

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

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

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



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**IDENTIFICATION AND OWNERSHIP**

**Exact Utility Name:** DARBOY JOINT SANITARY DISTRICT NO. 1

**Utility Address:** N398 CTH "N"  
APPLETON, WI 54915

**When was utility organized?** 12/31/1985

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS JOANN M ASHAUER

**Title:** BUSINESS MANAGER

**Office Address:** DARBOY SANITARY DISTRICT  
N398 CTH "N"  
APPLETON, WI 54915

**Telephone:** (920) 788 - 6048

**Fax Number:** (920) 788 - 6130

**E-mail Address:** dsd@athenet.net

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

**Name:** MR JAMES J SALM

**Title:** PRESIDENT

**Office Address:**  
N398 CTH "N"  
APPLETON, WI 54915

**Telephone:** (920) 788 - 6048

**Fax Number:** (920) 788 - 6130

**E-mail Address:** dsd@athenet.net

**Are records of utility audited by individuals or firms, other than utility employee?** NO

**Date of most recent audit report:**

**Period covered by most recent audit:**

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

**Name:** MR PATRICK HENNESSEY

**Title:** OPERATOR

**Office Address:**  
N398 CTH "N"  
APPLETON, WI 54915

**Telephone:** (920) 788 - 6048

**Fax Number:** (920) 788 - 6130

**E-mail Address:** dsd@athenet.net

**Name of utility commission/committee:** DARBOY JOINT SANITARY DISTRICT #1 COMMISSION

**Names of members of utility commission/committee:**  
MR MAURICE BROCKMAN, SECRETARY

**IDENTIFICATION AND OWNERSHIP**

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

Is sewer service rendered by the utility? **NO**  
MAYOR SALM, PRESIDENT

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

Date of Ordinance:

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

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

Firm Name: **NONE**

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**E-mail Address:**

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

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

**INCOME STATEMENT**

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,101,569	1,065,182	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	751,555	696,471	2
Depreciation Expense (403)	151,886	148,839	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	3,561	3,212	5
<b>Total Operating Expenses</b>	<b>907,002</b>	<b>848,522</b>	
<b>Net Operating Income</b>	<b>194,567</b>	<b>216,660</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>194,567</b>	<b>216,660</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)	22,379	9,114	10
Miscellaneous Nonoperating Income (421)	800,608	398,070	11
<b>Total Other Income</b>	<b>822,987</b>	<b>407,184</b>	
<b>Total Income</b>	<b>1,017,554</b>	<b>623,844</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(45,529)	(45,529)	12
Other Income Deductions (426)	166,119	155,777	13
<b>Total Miscellaneous Income Deductions</b>	<b>120,590</b>	<b>110,248</b>	
<b>Income Before Interest Charges</b>	<b>896,964</b>	<b>513,596</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	13,454	16,470	14
Amortization of Debt Discount and Expense (428)	2,205	2,205	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>15,659</b>	<b>18,675</b>	
<b>Net Income</b>	<b>881,305</b>	<b>494,921</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,636,594	10,141,673	20
Balance Transferred from Income (433)	881,305	494,921	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>11,517,899</b>	<b>10,636,594</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	1,101,569		1,101,569	1
<b>Total (Acct. 400):</b>	<b>1,101,569</b>	<b>0</b>	<b>1,101,569</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	751,555		751,555	2
<b>Total (Acct. 401-402):</b>	<b>751,555</b>	<b>0</b>	<b>751,555</b>	
<b>Depreciation Expense (403):</b>				
Derived	151,886		151,886	3
<b>Total (Acct. 403):</b>	<b>151,886</b>	<b>0</b>	<b>151,886</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	3,561		3,561	5
<b>Total (Acct. 408):</b>	<b>3,561</b>	<b>0</b>	<b>3,561</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>194,567</b>	<b>0</b>	<b>194,567</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>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON SAVINGS ACCOUNTS	22,231	0	22,231	11

### INCOME STATEMENT ACCOUNT DETAILS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)
<b>OTHER INCOME</b>			
<b>Interest and Dividend Income (419):</b>			
INTEREST ON SPECIAL ASSESSMENTS	148	0	148 12
<b>Total (Acct. 419):</b>	<b>22,379</b>	<b>0</b>	<b>22,379</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	[REDACTED]	800,608	800,608 13
NONE	0	0	0 14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>800,608</b>	<b>800,608</b>
<b>TOTAL OTHER INCOME:</b>	<b>22,379</b>	<b>800,608</b>	<b>822,987</b>

<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(45,529)	[REDACTED]	(45,529) 15
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>(45,529)</b>	<b>0</b>	<b>(45,529)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	[REDACTED]	166,119	166,119 17
NONE	0	0	0 18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>166,119</b>	<b>166,119</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(45,529)</b>	<b>166,119</b>	<b>120,590</b>

<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	13,454	[REDACTED]	13,454 19
<b>Total (Acct. 427):</b>	<b>13,454</b>	<b>0</b>	<b>13,454</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
2003 GO PROMISSORY NOTES	2,205	[REDACTED]	2,205 20
<b>Total (Acct. 428):</b>	<b>2,205</b>	<b>0</b>	<b>2,205</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	[REDACTED]	0 21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Interest on Debt to Municipality (430):</b>			
Derived	0	[REDACTED]	0 22
<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 23
<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 24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL INTEREST CHARGES:</b>	<b>15,659</b>	<b>0</b>	<b>15,659</b>
<b>NET INCOME:</b>	<b>246,816</b>	<b>634,489</b>	<b>881,305</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	2,423,191	8,213,403	10,636,594 25
<b>Total (Acct. 216):</b>	<b>2,423,191</b>	<b>8,213,403</b>	<b>10,636,594</b>
<b>Balance Transferred from Income (433):</b>			
Derived	246,816	634,489	881,305 26
<b>Total (Acct. 433):</b>	<b>246,816</b>	<b>634,489</b>	<b>881,305</b>
<b>Miscellaneous Credits to Surplus (434):</b>			
NONE	0	0	0 27
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>Miscellaneous Debits to Surplus--Debit (435):</b>			
NONE	0	0	0 28
<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 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>2,670,007</b>	<b>8,847,892</b>	<b>11,517,899</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 &amp; 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

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	1,101,569	0	0	0	1,101,569	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	151				151	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,101,418</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,101,418</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	166,096		166,096	1
Electric operating expenses			0	2
Gas operating expenses			0	3
Heating operating expenses			0	4
Sewer operating expenses			0	5
Merchandising and jobbing			0	6
Other nonutility expenses			0	7
Water utility plant accounts			0	8
Electric utility plant accounts			0	9
Gas utility plant accounts			0	10
Heating utility plant accounts			0	11
Sewer utility plant accounts			0	12
Accum. prov. for depreciation of water plant			0	13
Accum. prov. for depreciation of electric plant			0	14
Accum. prov. for depreciation of gas plant			0	15
Accum. prov. for depreciation of heating plant			0	16
Accum. prov. for depreciation of sewer plant			0	17
Clearing accounts			0	18
All other accounts			0	19
<b>Total Payroll</b>	<b>166,096</b>	<b>0</b>	<b>166,096</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	3	1
Electric		2
Gas		3
Sewer		4

### BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (100)	14,939,579	14,100,763	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (110)	2,850,534	2,493,120	2
<b>Net Utility Plant</b>	<b>12,089,045</b>	<b>11,607,643</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	14,323	15,898	6
Special Funds (125)	0	0	7
<b>Total Other Property and Investments</b>	<b>14,323</b>	<b>15,898</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	533,884	338,055	8
Temporary Cash Investments (132)	0	0	9
Notes Receivable (141)	0	0	10
Customer Accounts Receivable (142)	94,452	90,519	11
Other Accounts Receivable (143)	0	0	12
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	13
Receivables from Municipality (145)	2,429	2,069	14
Materials and Supplies (150)	0	0	15
Prepayments (165)	0	0	16
Other Current and Accrued Assets (170)	0	0	17
<b>Total Current and Accrued Assets</b>	<b>630,765</b>	<b>430,643</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	9,370	11,574	18
Extraordinary Property Losses (182)	0	0	19
Other Deferred Debits (183)	0	0	20
<b>Total Deferred Debits</b>	<b>9,370</b>	<b>11,574</b>	
<b>Total Assets and Other Debits</b>	<b>12,743,503</b>	<b>12,065,758</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)	0	0	<b>21</b>
Appropriated Earned Surplus (215)	0	0	<b>22</b>
Unappropriated Earned Surplus (216)	11,517,899	10,636,594	<b>23</b>
<b>Total Proprietary Capital</b>	<b>11,517,899</b>	<b>10,636,594</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>24</b>
Advances from Municipality (223)	0	0	<b>25</b>
Other Long-Term Debt (224)	435,000	575,000	<b>26</b>
<b>Total Long-Term Debt</b>	<b>435,000</b>	<b>575,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>27</b>
Accounts Payable (232)	57,823	74,828	<b>28</b>
Payables to Municipality (233)	0	0	<b>29</b>
Customer Deposits (235)	0		<b>30</b>
Taxes Accrued (236)	0	0	<b>31</b>
Interest Accrued (237)	4,314	5,340	<b>32</b>
Other Current and Accrued Liabilities (238)	0		<b>33</b>
<b>Total Current and Accrued Liabilities</b>	<b>62,137</b>	<b>80,168</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>34</b>
Customer Advances for Construction (252)	0		<b>35</b>
Other Deferred Credits (253)	728,467	773,996	<b>36</b>
<b>Total Deferred Credits</b>	<b>728,467</b>	<b>773,996</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0		<b>37</b>
Injuries and Damages Reserve (262)	0		<b>38</b>
Pensions and Benefits Reserve (263)	0		<b>39</b>
Miscellaneous Operating Reserves (265)	0		<b>40</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>12,743,503</b>	<b>12,065,758</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	14,100,763	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)	4,482,445	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	10,457,134	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant in Process of Reclassification (103)					5
Utility Plant Leased to Others (104)					6
Property Held for Future Use (105)					7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
Utility Plant Acquisition Adjustments (108)					10
Other Utility Plant Adjustments (109)					11
<b>Total Utility Plant</b>	<b>14,939,579</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 (110.1)	1,241,292	0	0	0	12
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (110.2)	1,609,242	0	0	0	13
<b>Total Accumulated Provision</b>	<b>2,850,534</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>12,089,045</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. 110.1)**

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	1,049,497				<b>1,049,497</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	151,886				<b>151,886</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	40,509				<b>40,509</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<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>192,395</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>192,395</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	600				<b>600</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>600</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>600</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>1,241,292</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,241,292</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</b>

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (110.1)</b>	1,443,623				<b>1,443,623</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	166,119				<b>166,119</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					<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>166,119</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>166,119</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	500				<b>500</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>500</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>500</b>	<b>25</b>
<b>Balance end of year (110.1)</b>	<b>1,609,242</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,609,242</b>	<b>26</b>
<b>Composite Depreciation Rate?</b>	No					<b>27</b>
If yes, what is the rate?						<b>28</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>	<b>0</b>	
<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>	<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 for generation					0	0 1
Other					0	0 2
<b>Total Electric Utility</b>					<u>0</u>	<u>0</u>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility		0 2
Sewer utility		0 3
Gas utility		0 4
Merchandise		0 5
Other materials & supplies		0 6
<b>Total Materials and Supplies</b>	<u>0</u>	<u>0</u>

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
2003 GO PROMISSORY NOTES DISCOUNT AND EXPENSES	2,205	428	9,370	1
<b>Total</b>			<u><u>9,370</u></u>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<u><u>0</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	0 1
<b>Changes during year (explain):</b>	
<b>Balance end of year</b>	<b>0 2</b>

**BONDS (ACCT. 221)**

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

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<b>Description of Issue (a)</b>	<b>Date of Issue (b)</b>	<b>Final Maturity Date (c)</b>	<b>Interest Rate (d)</b>	<b>Principal Amount End of Year (e)</b>
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NONE

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Other Long-Term Debt (224)</b>					
2003 GO PROMISSORY NOTES	07/01/2003	03/01/2010	2.86%	435,000	1
<b>Total for Account 224</b>				<b>435,000</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	3,561	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>3,561</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	2,357	7
PSC Remainder Assessment	1,204	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>3,561</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### 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>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
2003 GO PROMISSORY NOTES	5,340	13,454	14,480	4,314	3
<b>Subtotal</b>	<b>5,340</b>	<b>13,454</b>	<b>14,480</b>	<b>4,314</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>5,340</b>	<b>13,454</b>	<b>14,480</b>	<b>4,314</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>		
SPECIAL ASSESSMENTS	14,323	2
<b>Total (Acct. 124):</b>	<b>14,323</b>	
<b>Special Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		4
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	94,452	5
Electric		6
Sewer (Regulated)		7
<b>Other (specify):</b>		
NONE		8
<b>Total (Acct. 142):</b>	<b>94,452</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		9
Merchandising, jobbing and contract work		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
TAX ROLL - DELINQUENTS	1,056	12
PUBLIC FIRE PROTECTION UNDERCHARGE	1,373	13
<b>Total (Acct. 145):</b>	<b>2,429</b>	
<b>Prepayments (165):</b>		
NONE		14
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		15
<b>Total (Acct. 182):</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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Other Deferred Debits (183):</b>		
NONE		16
<b>Total (Acct. 183):</b>	0	
<b>Payables to Municipality (233):</b>		
NONE		17
<b>Total (Acct. 233):</b>	0	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	728,467	18
NONE		19
<b>Total (Acct. 253):</b>	728,467	

**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)	4,463,091	0	0	0	4,463,091	1
Materials and Supplies	0	0	0	0	0	2
<b>Other (specify):</b>						0
						3
<b>Less Average:</b>						
Reserve for Depreciation (110.1)	1,145,394	0	0	0	1,145,394	4
Customer Advances for Construction					0	5
Regulatory Liability	751,231	0	0	0	751,231	6
					0	7
<b>Average Net Rate Base</b>	<b>2,566,466</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,566,466</b>	
Net Operating Income	194,567	0	0	0	194,567	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.58%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.58%</b>	

## **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	773,996	0	0	0	773,996	1
<b>Add credits during year:</b>					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	45,529	0	0	0	45,529	3
<b>Other (specify):</b>					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>728,467</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>728,467</b>	

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## FINANCIAL SECTION FOOTNOTES

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NONE

**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)	1,030,061	1,002,485	1
<b>Total Sales of Water</b>	<b>1,030,061</b>	<b>1,002,485</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	2,133	2,060	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	34,235	30,662	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	35,140	29,975	6
<b>Total Other Operating Revenues</b>	<b>71,508</b>	<b>62,697</b>	
<b>Total Operating Revenues</b>	<b>1,101,569</b>	<b>1,065,182</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	221,215	217,867	7
Pumping Expenses (620-625)	106,384	105,054	8
Water Treatment Expenses (630-635)	142,522	120,211	9
Transmission and Distribution Expenses (640-655)	121,277	112,419	10
Customer Accounts Expenses (901-904)	31,876	30,562	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-935)	128,281	110,358	13
<b>Total Operation and Maintenance Expenses</b>	<b>751,555</b>	<b>696,471</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	151,886	148,839	14
Amortization Expense (404-407)		0	15
Taxes (408)	3,561	3,212	16
<b>Total Other Operating Expenses</b>	<b>155,447</b>	<b>152,051</b>	
<b>Total Operating Expenses</b>	<b>907,002</b>	<b>848,522</b>	
<b>NET OPERATING INCOME</b>	<b>194,567</b>	<b>216,660</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	8	205	561	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>8</b>	<b>205</b>	<b>561</b>	
Metered Sales to General Customers (461)				
Residential	3,950	228,574	666,679	4
Commercial	208	46,364	99,100	5
Industrial				6
<b>Total Metered Sales to General Customers (461)</b>	<b>4,158</b>	<b>274,938</b>	<b>765,779</b>	
Private Fire Protection Service (462)	18		6,600	7
Public Fire Protection Service (463)	3		251,395	8
Other Sales to Public Authorities (464)	8	2,387	5,726	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>4,195</b>	 <b>277,530</b>	 <b>1,030,061</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)	
None	None			1
<b>Total</b>		<u>0</u>	<u>0</u>	

### 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)	251,395	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>251,395</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	2,133	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>2,133</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>		
ANTENNAE SPACE ON WATER TOWERS	34,235	8
<b>Total Rents from Water Property (472)</b>	<b>34,235</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	21,002	10
<b>Other (specify):</b> WATER INSPECTIONS	10,352	11
REAL ESTATE INQUIRIES	2,240	12
MISCELLANEOUS (PERMITS, LABELS, ETC.)	446	13
NSF CHARGES	1,100	14
<b>Total Other Water Revenues (474)</b>	<b>35,140</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	27,549	28,607	1
Purchased Water (601)	189,926	186,662	2
Operation Supplies and Expenses (602)	3,490	2,473	3
Maintenance of Water Source Plant (605)	250	125	4
<b>Total Source of Supply Expenses</b>	<b>221,215</b>	<b>217,867</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	27,549	28,607	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	76,312	73,157	7
Operation Supplies and Expenses (623)	0	0	8
Maintenance of Pumping Plant (625)	2,523	3,290	9
<b>Total Pumping Expenses</b>	<b>106,384</b>	<b>105,054</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	27,549	28,606	10
Chemicals (631)	56,539	51,406	11
Operation Supplies and Expenses (632)	52,595	38,608	12
Maintenance of Water Treatment Plant (635)	5,839	1,591	13
<b>Total Water Treatment Expenses</b>	<b>142,522</b>	<b>120,211</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	27,548	28,606	14
Operation Supplies and Expenses (641)	6,963	2,076	15
Maintenance of Distribution Reservoirs and Standpipes (650)	558	881	16
Maintenance of Mains (651)	21,202	20,069	17
Maintenance of Services (652)	0	0	18
Maintenance of Meters (653)	50,193	46,633	19
Maintenance of Hydrants (654)	14,813	14,154	20
Maintenance of Other Plant (655)	0	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>121,277</b>	<b>112,419</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	0	0	<b>22</b>
Accounting and Collecting Labor (902)	27,951	26,521	<b>23</b>
Supplies and Expenses (903)	3,774	3,959	<b>24</b>
Uncollectible Accounts (904)	151	82	<b>25</b>
<b>Total Customer Accounts Expenses</b>	<b>31,876</b>	<b>30,562</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>26</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	27,950	26,521	<b>27</b>
Office Supplies and Expenses (921)	11,256	9,773	<b>28</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>29</b>
Outside Services Employed (923)	11,342	12,159	<b>30</b>
Property Insurance (924)	13,694	17,601	<b>31</b>
Injuries and Damages (925)	0	0	<b>32</b>
Employee Pensions and Benefits (926)	53,861	35,949	<b>33</b>
Regulatory Commission Expenses (928)	0	0	<b>34</b>
Miscellaneous General Expenses (930)	1,232	1,611	<b>35</b>
Transportation Expenses (933)	5,069	4,823	<b>36</b>
Maintenance of General Plant (935)	3,877	1,921	<b>37</b>
<b>Total Administrative and General Expenses</b>	<b>128,281</b>	<b>110,358</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>751,555</b>	<b>696,471</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			0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>	
Social Security		2,357	2,386	3
PSC Remainder Assessment		1,204	826	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>3,561</b>	<b>3,212</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	65,450		4
Structures and Improvements (311)	68,388		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	422,221		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>556,059</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	0		12
Structures and Improvements (321)	471,842		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	0		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	249,986	14,170	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>721,828</b>	<b>14,170</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	139,520		22
Water Treatment Equipment (332)	293,114		23
<b>Total Water Treatment Plant</b>	<b>432,634</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)			65,450	4
Structures and Improvements (311)			68,388	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			422,221	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>556,059</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			0	12
Structures and Improvements (321)			471,842	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			0	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)			264,156	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>735,998</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			139,520	22
Water Treatment Equipment (332)			293,114	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>432,634</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.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>			
Land and Land Rights (340)	0		24
Structures and Improvements (341)	0		25
Distribution Reservoirs and Standpipes (342)	1,021,623		26
Transmission and Distribution Mains (343)	329,963		27
Fire Mains (344)	0		28
Services (345)	57,871		29
Meters (346)	995,826	20,213	30
Hydrants (348)	34,148	1,600	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>2,439,431</b>	<b>21,813</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	164,293		34
Office Furniture and Equipment (391)	2,241		35
Computer Equipment (391.1)	27,922	3,325	36
Transportation Equipment (392)	21,808		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	41,441		39
Laboratory Equipment (395)	0		40
Power Operated Equipment (396)	15,655		41
Communication Equipment (397)	20,425		42
SCADA Equipment (397.1)	0		43
Miscellaneous Equipment (398)	0		44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>293,785</b>	<b>3,325</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,443,737</b>	<b>39,308</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>4,443,737</b>	<b>39,308</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)			0 24
Structures and Improvements (341)			0 25
Distribution Reservoirs and Standpipes (342)			1,021,623 26
Transmission and Distribution Mains (343)			329,963 27
Fire Mains (344)			0 28
Services (345)			57,871 29
Meters (346)	600		1,015,439 30
Hydrants (348)			35,748 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>600</b>	<b>0</b>	<b>2,460,644</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			164,293 34
Office Furniture and Equipment (391)			2,241 35
Computer Equipment (391.1)			31,247 36
Transportation Equipment (392)			21,808 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			41,441 39
Laboratory Equipment (395)			0 40
Power Operated Equipment (396)			15,655 41
Communication Equipment (397)			20,425 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>297,110</b>
<b>Total utility plant in service directly assignable</b>	<b>600</b>	<b>0</b>	<b>4,482,445</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>600</b>	<b>0</b>	<b>4,482,445</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 \$50,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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--

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4. Use only the account titles listed. If the utility has subaccounts other than accounts 372.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	
<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)	7,214,422	499,648	27
Fire Mains (344)	0		28
Services (345)	1,601,368	237,600	29
Meters (346)	0		30
Hydrants (348)	841,236	63,360	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>9,657,026</b>	<b>800,608</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>9,657,026</b>	<b>800,608</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>9,657,026</b>	<b>800,608</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)			7,714,070 27
Fire Mains (344)			0 28
Services (345)			1,838,968 29
Meters (346)			0 30
Hydrants (348)	500		904,096 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>500</b>	<b>0</b>	<b>10,457,134</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>500</b>	<b>0</b>	<b>10,457,134</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>500</b>	<b>0</b>	<b>10,457,134</b>

## 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	8,246		14,750	<b>22,996</b>	<b>1</b>
February	7,248		12,954	<b>20,202</b>	<b>2</b>
March	7,626		15,103	<b>22,729</b>	<b>3</b>
April	7,697		14,967	<b>22,664</b>	<b>4</b>
May	9,100		17,750	<b>26,850</b>	<b>5</b>
June	11,298		21,319	<b>32,617</b>	<b>6</b>
July	12,651		22,051	<b>34,702</b>	<b>7</b>
August	11,571		20,813	<b>32,384</b>	<b>8</b>
September	8,274		16,356	<b>24,630</b>	<b>9</b>
October	7,234		16,392	<b>23,626</b>	<b>10</b>
November	6,820		14,984	<b>21,804</b>	<b>11</b>
December	7,589		15,500	<b>23,089</b>	<b>12</b>
<b>Total annual pumpage</b>	<b>105,354</b>	<b>0</b>	<b>202,939</b>	<b>308,293</b>	
Less: Water sold				277,530	<b>13</b>
Volume pumped but not sold				<b>30,763</b>	<b>14</b>
Volume sold as a percent of volume pumped				<b>90%</b>	<b>15</b>
Volume used for water production, water quality and system maintenance				15,629	<b>16</b>
Volume related to equipment/system malfunction					<b>17</b>
Non-utility volume NOT included in water sales				132	<b>18</b>
Total volume not sold but accounted for				<b>15,761</b>	<b>19</b>
Volume pumped but unaccounted for				<b>15,002</b>	<b>20</b>
Percent of water lost				<b>5%</b>	<b>21</b>
If more than 25%, indicate causes:					<b>22</b>
If more than 25%, state what action has been taken to reduce water loss:					<b>23</b>
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,601	<b>24</b>
Date of maximum: 6/30/2007					<b>25</b>
Cause of maximum:					<b>26</b>
Lawn Watering					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				576	<b>27</b>
Date of minimum: 4/6/2007					<b>28</b>
Total KWH used for pumping for the year				723,800	<b>29</b>
If water is purchased: Vendor Name: VILLAGE OF KIMBERLY					<b>30</b>
Point of Delivery: N325 PINECREST BLVD - WELL #3					<b>31</b>

**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>	
WELL - N398 CTH "N"	1	500	10	720,000	Yes	<b>1</b>
WELL - N398 CTH "N"	2	535	10	1,044,000	Yes	<b>2</b>
WELL - N325 PINECREST	3	535	12	1,058,400	Yes	<b>3</b>

## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	NO. 1	NO. 2	NO. 3	1
Location	N398 CTH "N"	N398 CTH "N"	N325 PINECREST	2
Purpose	P	P	P	3
Destination	D	D	R	4
Pump Manufacturer	GOULDS	AMERICAN MARSH	AMERICAN MARSH	5
Year Installed	2000	2001	2002	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	725	735	8
Pump Motor or Standby Engine Mfr	GE	GE	GE	9 10
Year Installed	2000	2001	2002	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	100	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	RESERVOIR NO. 1	TOWER NO. 1	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1995	1996	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	165	6
Total capacity in gallons (actual)	480,000	300,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3680	1.1520	12
Is a corrosion control chemical used (yes, no)?	Y	Y	13
Is water fluoridated (yes, no)?	N	N	14

### WATER MAINS

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

Number of Feet								
Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)	End of Year (h)	
P	D	3.000	13	0	0	0	13	1
P	D	4.000	55	0	0	0	55	2
P	D	6.000	81,716	147	0	0	81,863	3
P	D	8.000	254,461	8,938	0	0	263,399	4
P	D	10.000	6,938	0	0	0	6,938	5
P	D	12.000	16,515	0	0	0	16,515	6
<b>Total Within Municipality</b>			<b>359,698</b>	<b>9,085</b>	<b>0</b>	<b>0</b>	<b>368,783</b>	
<b>Total Utility</b>			<b>359,698</b>	<b>9,085</b>	<b>0</b>	<b>0</b>	<b>368,783</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)	
M	1.000	3,800	215	0	0	4,015	234	1
P	1.500	5	0	0	0	5	0	2
M	1.500	3	1	0	0	4	0	3
M	2.000	30	0	0	0	30	15	4
P	3.000	1	0	0	0	1	0	5
M	4.000	1	0	0	0	1	0	6
P	6.000	5	0	0	0	5	0	7
P	8.000	6	0	0	0	6	1	8
P	10.000	1	0	0	0	1	0	9
<b>Total Utility</b>		<b>3,852</b>	<b>216</b>	<b>0</b>	<b>0</b>	<b>4,068</b>	<b>250</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	4,104	42	0	0	4,146	422	1
0.750	60	13	0	0	73	8	2
1.000	51	0	0	0	51	3	3
1.500	50	0	0	0	50	0	4
2.000	14	0	0	0	14	0	5
3.000	4	0	0	0	4	3	6
<b>Total:</b>	<b>4,283</b>	<b>55</b>	<b>0</b>	<b>0</b>	<b>4,338</b>	<b>436</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	3,953	110	0	3	0	80	4,146	1
0.750	24	27	0	1	0	21	73	2
1.000	0	28	0	1	0	22	51	3
1.500	0	38	0	0	0	12	50	4
2.000	0	8	0	1	0	5	14	5
3.000	0	3	0	1	0	0	4	6
<b>Total:</b>	<b>3,977</b>	<b>214</b>	<b>0</b>	<b>7</b>	<b>0</b>	<b>140</b>	<b>4,338</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	724	19	1		742	2
<b>Total Fire Hydrants</b>	<b>724</b>	<b>19</b>	<b>1</b>	<b>0</b>	<b>742</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:	720
Number of distribution system valves end of year:	1,046
Number of distribution valves operated during year:	736

**WATER OPERATING SECTION FOOTNOTES**

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

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

Account #474 - Other Water Revenue - Increase is due to an increase in inspections due to the increase in developer contributions in 2007.

Account #474 - Other Water Revenues - The Return on Meters is based on the sewer's share of the Rate of Return calculated on Meters and the Radio Read Equipment.

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

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

Account #632 - Treatment Expense - Beginning in 2006 the Sewer Utility began charging the Water Utility for water used in the backwashing process which was ultimately disposed of in the sewer system. This charge continued in 2007 and included a sewer rate increase effective January 2007.

Account #926 - Employee Pensions and Benefits - Beginning in 2007, the District began contributing dollars to an Health Reimbursement Account (HRA). By design, the HRA will reimburse the employees for health related costs after they retire.

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

**General footnotes**

The radio read system currently in use by the District is accounted for in a subaccount of Account #346 - Meters, per PSC recommendation. Activity in these accounts is as follows:

Titles	Beg Bal	Adds	Retires	End Bal
Account #346 - Meters	\$431,258	\$ 6,172	\$ -	\$ 437,430
Account #346.1 RR System	564,568	14,041	600	578,009
Total Account #346	\$995,826	\$20,213	\$ 600	\$1,015,439

If Plant in Service Retirements, Account 346, are greater than zero AND Retirements on the Meters schedule are zero, please explain.

The radio read system currently in use by the District is accounted for in a subaccount of Account #346 - Meters, per PSC recommendation. In 2007 6 MXUs used in the radio read system were retired at a cost of \$600 as shown in the general footnote.

**Water Mains (Page W-17)**

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

Due to the development of the surrounding area, the main additions were paid by the developers and contributed to the District.

Generally, any Main additions financed by the District are financed from borrowings and/or special assessments levied upon the properties involved based on the actual construction costs and the feet of frontage.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Services (Page W-18)

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

Due to the development of the surrounding area, the service additions were paid by the developers and contributed to the District.

Generally, any Service additions financed by the District are financed from borrowings and/or special assessments levied upon the properties involved based on actual construction costs and the size of the new service.

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### Meters (Page W-19)

**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

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