



3013 (02-02-05)

**ANNUAL REPORT**

OF

Name: GERMANTOWN WATER UTILITY

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Principal Office: N 112 W17001 MEQUON ROAD  
P.O. BOX 337  
GERMANTOWN, WI 53022

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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**

**Exact Utility Name:** GERMANTOWN WATER UTILITY

**Utility Address:** N 112 W17001 MEQUON ROAD

P.O. BOX 337

GERMANTOWN, WI 53022

**When was utility organized?** 12/31/1965

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** KIM RATH

**Title:** FINANCE DIRECTOR

**Office Address:**

N 112 W17001 MEQUON AVE

P.O. BOX 337

GERMANTOWN, WI 53022

**Telephone:** (262) 250 - 4705

**Fax Number:** (262) 253 - 8255

**E-mail Address:** krath@village.germantown.wi.us

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

**Name:** VICKI HELLENBRAND

**Title:** PARTNER

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707

**Telephone:** (608) 240 - 2387

**Fax Number:** (608) 249 - 8532

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

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

**Name:** THOMAS KEMPINSKI

**Title:** PRESIDENT

**Office Address:**

N112 W17001 MEQUON ROAD

P.O. BOX 337

GERMANTOWN, WI 53022

**Telephone:** (262) 250 - 4700

**Fax Number:** (262) 253 - 8255

**E-mail Address:**

**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:** VICKI HELLENBRAND

**Title:** PARTNER

**Office Address:** VIRCHOW, KRAUSE & COMPANY, LLP  
TEN TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707

**Telephone:** (608) 240 - 2387

**Fax Number:** (608) 249 - 8532

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

**Date of most recent audit report:** 12/31/2007

**Period covered by most recent audit:** 1/1/07-12/31/2007

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

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**Name:** BERT CAVERSON

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**  
N 112 W17001 MEQUON ROAD  
P.O. BOX 337  
GERMANTOWN, WI 53022

**Telephone:** (262) 250 - 4725

**Fax Number:** (262) 253 - 8255

**E-mail Address:**

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**Name of utility commission/committee:** VILLAGE BOARD

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

- MR MICHAEL BECH, TRUSTEE
- MR MELVIN K EWERT, TRUSTEE
- MR TOM KEMPINSKI, PRESIDENT
- MR JAMES LANGER, TRUSTEE
- MR PETER SORCE, TRUSTEE
- MR WILLIAM J STEITZ, TRUSTEE
- MR AL VANDERHEIDEN, TRUSTEE
- MR DEAN WOLTER, TRUSTEE
- MR ART ZABEL, TRUSTEE

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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)	1,980,178	1,925,765	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,096,108	1,497,238	2
Depreciation Expense (403)	339,189	296,095	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	455,727	419,927	5
<b>Total Operating Expenses</b>	<b>1,891,024</b>	<b>2,213,260</b>	
<b>Net Operating Income</b>	<b>89,154</b>	<b>(287,495)</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>89,154</b>	<b>(287,495)</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)	137,634	158,905	10
Miscellaneous Nonoperating Income (421)	598,451	585,390	11
<b>Total Other Income</b>	<b>736,085</b>	<b>744,295</b>	
<b>Total Income</b>	<b>825,239</b>	<b>456,800</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(91,278)	(91,278)	12
Other Income Deductions (426)	208,022	201,939	13
<b>Total Miscellaneous Income Deductions</b>	<b>116,744</b>	<b>110,661</b>	
<b>Income Before Interest Charges</b>	<b>708,495</b>	<b>346,139</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	44,552	44,709	14
Amortization of Debt Discount and Expense (428)	2,962	4,328	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	7,194	19
<b>Total Interest Charges</b>	<b>47,514</b>	<b>41,843</b>	
<b>Net Income</b>	<b>660,981</b>	<b>304,296</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	21,474,198	20,372,511	20
Balance Transferred from Income (433)	660,981	304,296	21
Miscellaneous Credits to Surplus (434)	0	821,350	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	23,959	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>22,135,179</b>	<b>21,474,198</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	1,980,178		1,980,178	1
<b>Total (Acct. 400):</b>	<b>1,980,178</b>	<b>0</b>	<b>1,980,178</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	1,096,108		1,096,108	2
<b>Total (Acct. 401-402):</b>	<b>1,096,108</b>	<b>0</b>	<b>1,096,108</b>	
<b>Depreciation Expense (403):</b>				
Derived	339,189		339,189	3
<b>Total (Acct. 403):</b>	<b>339,189</b>	<b>0</b>	<b>339,189</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	455,727		455,727	5
<b>Total (Acct. 408):</b>	<b>455,727</b>	<b>0</b>	<b>455,727</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>89,154</b>	<b>0</b>	<b>89,154</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 INCOME	127,267	0	127,267	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	10,367	0	10,367 12
<b>Total (Acct. 419):</b>	<b>137,634</b>	<b>0</b>	<b>137,634</b>
<b>Miscellaneous Nonoperating Income (421):</b>			
Contributed Plant - Water	██████████	594,386	594,386 13
EXCHANGING OF METER READERS	4,065	0	4,065 14
<b>Total (Acct. 421):</b>	<b>4,065</b>	<b>594,386</b>	<b>598,451</b>
<b>TOTAL OTHER INCOME:</b>	<b>141,699</b>	<b>594,386</b>	<b>736,085</b>
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
<b>Miscellaneous Amortization (425):</b>			
Regulatory Liability (253) Amortization	(91,278)	██████████	(91,278) 15
NONE	0	0	0 16
<b>Total (Acct. 425):</b>	<b>(91,278)</b>	<b>0</b>	<b>(91,278)</b>
<b>Other Income Deductions (426):</b>			
Depreciation Expense on Contributed Plant - Water	██████████	208,022	208,022 17
NONE	0	0	0 18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>208,022</b>	<b>208,022</b>
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(91,278)</b>	<b>208,022</b>	<b>116,744</b>
<b>INTEREST CHARGES</b>			
<b>Interest on Long-Term Debt (427):</b>			
Derived	44,552	██████████	44,552 19
<b>Total (Acct. 427):</b>	<b>44,552</b>	<b>0</b>	<b>44,552</b>
<b>Amortization of Debt Discount and Expense (428):</b>			
AMORTIZATION OF DEBT ISSUANCE COSTS	2,962	██████████	2,962 20
<b>Total (Acct. 428):</b>	<b>2,962</b>	<b>0</b>	<b>2,962</b>
<b>Amortization of Premium on Debt--Cr. (429):</b>			
NONE	0	██████████	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	██████████	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>47,514</b>	<b>0</b>	<b>47,514</b>
<b>NET INCOME:</b>	<b>274,617</b>	<b>386,364</b>	<b>660,981</b>
<b>EARNED SURPLUS</b>			
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>			
Derived	5,634,878	15,839,320	21,474,198 25
<b>Total (Acct. 216):</b>	<b>5,634,878</b>	<b>15,839,320</b>	<b>21,474,198</b>
<b>Balance Transferred from Income (433):</b>			
Derived	274,617	386,364	660,981 26
<b>Total (Acct. 433):</b>	<b>274,617</b>	<b>386,364</b>	<b>660,981</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>5,909,495</b>	<b>16,225,684</b>	<b>22,135,179</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**

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,980,178	0	0	0	1,980,178	1
Less: interdepartmental sales	4,567		0	0	4,567	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> NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,975,611</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,975,611</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	464,649		464,649	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>464,649</b>	<b>0</b>	<b>464,649</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	9	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)	32,055,725	31,244,048	1
Less: Accumulated Provision for Depreciation and Amortization (111-116)	5,638,596	5,105,419	2
<b>Net Utility Plant</b>	<b>26,417,129</b>	<b>26,138,629</b>	
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>26,417,129</b>	<b>26,138,629</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)	221,484	265,962	8
Special Funds (125-128)	700,293	646,981	9
<b>Total Other Property and Investments</b>	<b>921,777</b>	<b>912,943</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash and Working Funds (131)	1,540,224	1,587,566	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)	452,902	434,531	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	264,659	83,622	18
Materials and Supplies (151-163)	0	0	19
Prepayments (165)	1,600	3,200	20
Interest and Dividends Receivable (171)	13,836	12,306	21
Accrued Utility Revenues (173)			22
Miscellaneous Current and Accrued Assets (174)			23
<b>Total Current and Accrued Assets</b>	<b>2,273,221</b>	<b>2,121,225</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	30,078	33,041	24
Other Deferred Debits (182-186)	0	0	25
<b>Total Deferred Debits</b>	<b>30,078</b>	<b>33,041</b>	
<b>Total Assets and Other Debits</b>	<b>29,642,205</b>	<b>29,205,838</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)	4,412,414	4,412,414	<b>26</b>
Appropriated Earned Surplus (215)			<b>27</b>
Unappropriated Earned Surplus (216)	22,135,179	21,474,198	<b>28</b>
<b>Total Proprietary Capital</b>	<b>26,547,593</b>	<b>25,886,612</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221-222)	1,090,000	1,130,000	<b>29</b>
Advances from Municipality (223)	0	0	<b>30</b>
Other Long-Term Debt (224)	0	0	<b>31</b>
<b>Total Long-Term Debt</b>	<b>1,090,000</b>	<b>1,130,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>32</b>
Accounts Payable (232)	64,543	182,697	<b>33</b>
Payables to Municipality (233)	0	0	<b>34</b>
Customer Deposits (235)			<b>35</b>
Taxes Accrued (236)	426,855	397,051	<b>36</b>
Interest Accrued (237)	3,618	3,721	<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)	11,370	11,520	<b>41</b>
<b>Total Current and Accrued Liabilities</b>	<b>506,386</b>	<b>594,989</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)	1,498,226	1,594,237	<b>44</b>
<b>Total Deferred Credits</b>	<b>1,498,226</b>	<b>1,594,237</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>29,642,205</b>	<b>29,205,838</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	31,244,048	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)	12,916,764	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	18,984,807	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)	154,154				7
Completed Construction not Classified (106)					8
Construction Work in Progress (107)					9
<b>Total Utility Plant</b>	<b>32,055,725</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)	2,877,883	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,760,713	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>5,638,596</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>26,417,129</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>	2,552,728				<b>2,552,728</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	339,189				<b>339,189</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	31,445				<b>31,445</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>370,634</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>370,634</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	45,479				<b>45,479</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>45,479</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>45,479</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,877,883</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,877,883</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>	2,552,691				<b>2,552,691</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (426)	208,022				<b>208,022</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>208,022</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>208,022</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>2,760,713</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,760,713</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>	<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 (151)					0	0 1
Fuel stock expenses (152)					0	0 2
Plant mat. & oper. sup. (154)					0	0 3
<b>Total Electric Utility</b>					<b>0</b>	<b>0</b>

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0 1
Water utility (154)		0 2
Sewer utility (154)		0 3
Heating utility (154)		0 4
Gas utility (154)		0 5
Merchandise (155)		0 6
Other materials & supplies (156)		0 7
Stores expense (163)		0 8
<b>Total Materials and Supplies</b>	<b>0</b>	<b>0</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>				
2005 REVENUE BONDS	2,962	428	30,078	1
<b>Total</b>			<u><u>30,078</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	4,412,414	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>4,412,414</u></u>	

**BONDS (ACCTS. 221 AND 222)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2005 REVENUE BONDS	06/15/2005	12/01/2025	3.84%	1,090,000	1
<b>Total Bonds (Account 221):</b>				<b>1,090,000</b>	
Total Reacquired Bonds (Account 222)				0	2

**Net amount of bonds outstanding December 31: 1,090,000**

### NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)
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NONE

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	397,051	1
<b>Accruals:</b>		
Charged water department expense	455,728	2
Charged electric department expense		3
Charged sewer department expense	7,689	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>463,417</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	397,051	6
Social Security taxes	34,432	7
PSC Remainder Assessment	2,130	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>433,613</b>	
<b>Balance end of year</b>	<b>426,855</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>					
2005 REVENUE BONDS	3,721	44,552	44,655	3,618	1
<b>Subtotal</b>	<b>3,721</b>	<b>44,552</b>	<b>44,655</b>	<b>3,618</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>					
NONE	0			0	3
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</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>3,721</b>	<b>44,552</b>	<b>44,655</b>	<b>3,618</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	221,484	2
<b>Total (Acct. 124):</b>	<b>221,484</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION ACCOUNT	14,579	4
<b>Total (Acct. 126):</b>	<b>14,579</b>	
<b>Other Special Funds (128):</b>		
IMPACT FEE ACCOUNT	573,214	5
RESERVE ACCOUNT	90,000	6
REDEMPTION ACCOUNT	22,500	7
<b>Total (Acct. 128):</b>	<b>685,714</b>	
<b>Interest Special Deposits (132):</b>		
NONE		8
<b>Total (Acct. 132):</b>	<b>0</b>	
<b>Other Special Deposits (134):</b>		
NONE		9
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		10
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	452,902	11
Electric		12
Sewer (Regulated)		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 142):</b>	<b>452,902</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
<b>Other (specify):</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>Other Accounts Receivable (143):</b>		
NONE		17
<b>Total (Acct. 143):</b>		<b>0</b>
<b>Receivables from Municipality (145):</b>		
DUE FROM SEWER FOR JOINT METERING EXPENSE	264,659	18
<b>Total (Acct. 145):</b>		<b>264,659</b>
<b>Prepayments (165):</b>		
PREPAID EXPENSE FOR WEBHOSTING SERVICE	1,600	19
<b>Total (Acct. 165):</b>		<b>1,600</b>
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>		<b>0</b>
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		21
<b>Total (Acct. 183):</b>		<b>0</b>
<b>Clearing Accounts (184):</b>		
NONE		22
<b>Total (Acct. 184):</b>		<b>0</b>
<b>Temporary Facilities (185):</b>		
NONE		23
<b>Total (Acct. 185):</b>		<b>0</b>
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		24
<b>Total (Acct. 186):</b>		<b>0</b>
<b>Payables to Municipality (233):</b>		
NONE		25
<b>Total (Acct. 233):</b>		<b>0</b>
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	1,460,454	26
ACCRUED COMPENSATED ABSENCES	37,772	27
<b>Total (Acct. 253):</b>		<b>1,498,226</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)	12,788,848	0	0	0	12,788,848	1
Materials and Supplies	0	0	0	0	0	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,715,305	0	0	0	2,715,305	4
Customer Advances for Construction					0	5
Regulatory Liability	1,506,093	0	0	0	1,506,093	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>8,567,450</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,567,450</b>	
Net Operating Income	89,154	0	0	0	89,154	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>1.04%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>1.04%</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	1,551,732	0	0	0	1,551,732	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	91,278	0	0	0	91,278	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>1,460,454</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,460,454</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.

Individual titles provide adequate explanation.

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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)	1,926,418	1,872,660	1
<b>Total Sales of Water</b>	<b>1,926,418</b>	<b>1,872,660</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470)	11,815	10,755	2
Miscellaneous Service Revenues (471)	0	0	3
Rents from Water Property (472)	19,335	18,772	4
Interdepartmental Rents (473)	0	0	5
Other Water Revenues (474)	22,610	23,578	6
<b>Total Other Operating Revenues</b>	<b>53,760</b>	<b>53,105</b>	
<b>Total Operating Revenues</b>	<b>1,980,178</b>	<b>1,925,765</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	117,271	434,116	7
Pumping Expenses (620-633)	226,964	247,101	8
Water Treatment Expenses (640-652)	66,596	61,777	9
Transmission and Distribution Expenses (660-678)	171,305	123,961	10
Customer Accounts Expenses (901-905)	25,848	27,147	11
Sales Expenses (910)	0	0	12
Administrative and General Expenses (920-932)	488,124	603,136	13
<b>Total Operation and Maintenance Expenses</b>	<b>1,096,108</b>	<b>1,497,238</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403)	339,189	296,095	14
Amortization Expense (404-407)		0	15
Taxes (408)	455,727	419,927	16
<b>Total Other Operating Expenses</b>	<b>794,916</b>	<b>716,022</b>	
<b>Total Operating Expenses</b>	<b>1,891,024</b>	<b>2,213,260</b>	
<b>NET OPERATING INCOME</b>	<b>89,154</b>	<b>(287,495)</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	6	1,149	2,390	2
Industrial				3
<b>Total Unmetered Sales to General Customers (460)</b>	<b>6</b>	<b>1,149</b>	<b>2,390</b>	
Metered Sales to General Customers (461)				
Residential	4,595	312,443	847,662	4
Commercial	785	167,068	355,858	5
Industrial	27	44,493	77,860	6
<b>Total Metered Sales to General Customers (461)</b>	<b>5,407</b>	<b>524,004</b>	<b>1,281,380</b>	
Private Fire Protection Service (462)	226		129,215	7
Public Fire Protection Service (463)	1		491,824	8
Other Sales to Public Authorities (464)	19	10,248	17,042	9
Sales to Irrigation Customers (465)				10
Sales for Resale (466)		0	0	11
Interdepartmental Sales (467)	4	451	4,567	12
<b>Total Sales of Water</b>	<b>5,663</b>	<b>535,852</b>	<b>1,926,418</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)	491,824	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>491,824</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	11,815	5
<b>Other (specify):</b> NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>11,815</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>		
SPRINT PCS LEASE	19,335	8
<b>Total Rents from Water Property (472)</b>	<b>19,335</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	22,610	10
<b>Other (specify):</b> NONE		11
<b>Total Other Water Revenues (474)</b>	<b>22,610</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)	71,103	49,937	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	15,948	367,137	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)	18,901	15,090	6
Maintenance of Structures and Improvements (611)	8,996	1,945	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)	2,323	7	13
<b>Total Source of Supply Expenses</b>	<b>117,271</b>	<b>434,116</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	6,490	21,525	14
Fuel for Power Production (621)	1,673	514	15
Power Production Labor and Expenses (622)		0	16
Fuel or Power Purchased for Pumping (623)	125,867	101,162	17
Pumping Labor and Expenses (624)	65,995	51,925	18
Expenses Transferred--Credit (625)		0	19
Miscellaneous Expenses (626)	10,719	7,225	20
Rents (627)		0	21
Maintenance Supervision and Engineering (630)	346	1,429	22
Maintenance of Structures and Improvements (631)	6,393	9,076	23
Maintenance of Power Production Equipment (632)	7,162	13,830	24
Maintenance of Pumping Equipment (633)	2,319	40,415	25
<b>Total Pumping Expenses</b>	<b>226,964</b>	<b>247,101</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	3,801	3,798	26
Chemicals (641)	32,653	19,466	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)	5,609	3,627	<b>28</b>
Miscellaneous Expenses (643)	1,492	67	<b>29</b>
Rents (644)		0	<b>30</b>
Maintenance Supervision and Engineering (650)		0	<b>31</b>
Maintenance of Structures and Improvements (651)	8,860	21,878	<b>32</b>
Maintenance of Water Treatment Equipment (652)	14,181	12,941	<b>33</b>
<b>Total Water Treatment Expenses</b>	<b>66,596</b>	<b>61,777</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	10,446	0	<b>34</b>
Storage Facilities Expenses (661)	3,147	3,699	<b>35</b>
Transmission and Distribution Lines Expenses (662)	10,804	6,550	<b>36</b>
Meter Expenses (663)	3,599	1,053	<b>37</b>
Customer Installations Expenses (664)	11,972	13,927	<b>38</b>
Miscellaneous Expenses (665)	3,396	1,356	<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)	10,896	226	<b>43</b>
Maintenance of Transmission and Distribution Mains (673)	50,149	18,968	<b>44</b>
Maintenance of Fire Mains (674)	0	33	<b>45</b>
Maintenance of Services (675)	9,661	8,123	<b>46</b>
Maintenance of Meters (676)	13,062	6,479	<b>47</b>
Maintenance of Hydrants (677)	33,583	28,337	<b>48</b>
Maintenance of Miscellaneous Plant (678)	10,590	35,210	<b>49</b>
<b>Total Transmission and Distribution Expenses</b>	<b>171,305</b>	<b>123,961</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	30	300	<b>50</b>
Meter Reading Labor (902)	2,654	3,865	<b>51</b>
Customer Records and Collection Expenses (903)	23,069	22,472	<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)	95	510	<b>54</b>
<b>Total Customer Accounts Expenses</b>	<b>25,848</b>	<b>27,147</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	<b>55</b>
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	209,433	181,298	<b>56</b>
Office Supplies and Expenses (921)	8,015	8,746	<b>57</b>
Administrative Expenses Transferred--Credit (922)	0	0	<b>58</b>
Outside Services Employed (923)	46,541	219,128	<b>59</b>
Property Insurance (924)	33,312	31,511	<b>60</b>
Injuries and Damages (925)	0	0	<b>61</b>
Employee Pensions and Benefits (926)	168,419	144,397	<b>62</b>
Regulatory Commission Expenses (928)	0	0	<b>63</b>
Duplicate Charges--Credit (929)	0	0	<b>64</b>
Miscellaneous General Expenses (930)	1,196	1,865	<b>65</b>
Rents (931)	0	0	<b>66</b>
Maintenance of General Plant (932)	21,208	16,191	<b>67</b>
<b>Total Administrative and General Expenses</b>	<b>488,124</b>	<b>603,136</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,096,108</b>	<b>1,497,238</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		426,854	397,052	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,689	7,591	2
<b>Net property tax equivalent</b>		<b>419,165</b>	<b>389,461</b>	
Social Security		34,432	28,862	3
PSC Remainder Assessment		2,130	1,604	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>455,727</b>	<b>419,927</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			Washington				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.222843				3
County tax rate	mills		3.691675				4
Local tax rate	mills		5.741390				5
School tax rate	mills		11.418705				6
Voc. school tax rate	mills		2.326925				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>23.401538</b>				<b>10</b>
Less: state credit	mills		1.928608				11
<b>Net tax rate</b>	mills		<b>21.472930</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.741390</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>13.745630</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>19.487020</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.401538</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.832724</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.472930</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.881022</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>31,244,048</b>	31,244,048				22
Materials & Supplies	\$	<b>0</b>	0				23
<b>Subtotal</b>	\$	<b>31,244,048</b>	<b>31,244,048</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>0</b>	0				25
<b>Taxable Assets</b>	\$	<b>31,244,048</b>	<b>31,244,048</b>				<b>26</b>
Assessment Ratio	dec.		0.764047				27
<b>Assessed Value</b>	\$	<b>23,871,921</b>	<b>23,871,921</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.881022</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>426,854</b>	<b>426,854</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	352,393					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>426,854</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)	36,012		4
Structures and Improvements (311)	13,591		5
Collecting and Impounding Reservoirs (312)	0		6
Lake, River and Other Intakes (313)	0		7
Wells and Springs (314)	470,383		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>519,986</b>	<b>0</b>	
<b>PUMPING PLANT</b>			
Land and Land Rights (320)	1,000		12
Structures and Improvements (321)	612,397		13
Boiler Plant Equipment (322)	0		14
Other Power Production Equipment (323)	46,600		15
Steam Pumping Equipment (324)	0		16
Electric Pumping Equipment (325)	454,478	20,883	17
Diesel Pumping Equipment (326)	0		18
Hydraulic Pumping Equipment (327)	0		19
Other Pumping Equipment (328)	12,431		20
<b>Total Pumping Plant</b>	<b>1,126,906</b>	<b>20,883</b>	
<b>WATER TREATMENT PLANT</b>			
Land and Land Rights (330)	0		21
Structures and Improvements (331)	533,326	9,871	22
Water Treatment Equipment (332)	583,252	5,088	23
<b>Total Water Treatment Plant</b>	<b>1,116,578</b>	<b>14,959</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)			36,012	4
Structures and Improvements (311)			13,591	5
Collecting and Impounding Reservoirs (312)			0	6
Lake, River and Other Intakes (313)			0	7
Wells and Springs (314)			470,383	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>519,986</b>	
<b>PUMPING PLANT</b>				
Land and Land Rights (320)			1,000	12
Structures and Improvements (321)			612,397	13
Boiler Plant Equipment (322)			0	14
Other Power Production Equipment (323)			46,600	15
Steam Pumping Equipment (324)			0	16
Electric Pumping Equipment (325)	5,000		470,361	17
Diesel Pumping Equipment (326)			0	18
Hydraulic Pumping Equipment (327)			0	19
Other Pumping Equipment (328)			12,431	20
<b>Total Pumping Plant</b>	<b>5,000</b>	<b>0</b>	<b>1,142,789</b>	
<b>WATER TREATMENT PLANT</b>				
Land and Land Rights (330)			0	21
Structures and Improvements (331)			543,197	22
Water Treatment Equipment (332)			588,340	23
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>1,131,537</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)	3,535		24
Structures and Improvements (341)	1,442		25
Distribution Reservoirs and Standpipes (342)	2,318,714		26
Transmission and Distribution Mains (343)	4,583,741	125,211	27
Fire Mains (344)	25,885		28
Services (345)	664,732	38,301	29
Meters (346)	1,125,694	39,970	30
Hydrants (348)	442,629	10,394	31
Other Transmission and Distribution Plant (349)	55,389		32
<b>Total Transmission and Distribution Plant</b>	<b>9,221,761</b>	<b>213,876</b>	
<b>GENERAL PLANT</b>			
Land and Land Rights (389)	0		33
Structures and Improvements (390)	31,929		34
Office Furniture and Equipment (391)	17,092		35
Computer Equipment (391.1)	127,202	4,782	36
Transportation Equipment (392)	211,795		37
Stores Equipment (393)	0		38
Tools, Shop and Garage Equipment (394)	3,926		39
Laboratory Equipment (395)	13,776		40
Power Operated Equipment (396)	47,347	39,893	41
Communication Equipment (397)	10,329		42
SCADA Equipment (397.1)	131,657	3,400	43
Miscellaneous Equipment (398)	80,648	3,518	44
Other Tangible Property (399)	0		45
<b>Total General Plant</b>	<b>675,701</b>	<b>51,593</b>	
<b>Total utility plant in service directly assignable</b>	<b>12,660,932</b>	<b>301,311</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>12,660,932</b>	<b>301,311</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)			3,535 24
Structures and Improvements (341)			1,442 25
Distribution Reservoirs and Standpipes (342)			2,318,714 26
Transmission and Distribution Mains (343)	33,105		4,675,847 27
Fire Mains (344)			25,885 28
Services (345)	2,710		700,323 29
Meters (346)	3,664		1,162,000 30
Hydrants (348)	1,000		452,023 31
Other Transmission and Distribution Plant (349)			55,389 32
<b>Total Transmission and Distribution Plant</b>	<b>40,479</b>	<b>0</b>	<b>9,395,158</b>
<b>GENERAL PLANT</b>			
Land and Land Rights (389)			0 33
Structures and Improvements (390)			31,929 34
Office Furniture and Equipment (391)			17,092 35
Computer Equipment (391.1)			131,984 36
Transportation Equipment (392)			211,795 37
Stores Equipment (393)			0 38
Tools, Shop and Garage Equipment (394)			3,926 39
Laboratory Equipment (395)			13,776 40
Power Operated Equipment (396)			87,240 41
Communication Equipment (397)			10,329 42
SCADA Equipment (397.1)			135,057 43
Miscellaneous Equipment (398)			84,166 44
Other Tangible Property (399)			0 45
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>727,294</b>
<b>Total utility plant in service directly assignable</b>	<b>45,479</b>	<b>0</b>	<b>12,916,764</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>45,479</b>	<b>0</b>	<b>12,916,764</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)	385,000		26
Transmission and Distribution Mains (343)	14,734,763	446,685	27
Fire Mains (344)	0		28
Services (345)	1,817,939	62,860	29
Meters (346)	0		30
Hydrants (348)	1,491,260	46,300	31
Other Transmission and Distribution Plant (349)	0		32
<b>Total Transmission and Distribution Plant</b>	<b>18,428,962</b>	<b>555,845</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>18,428,962</b>	<b>555,845</b>	
Common Utility Plant Allocated to Water Department	0		46
<b>Total utility plant in service</b>	<b>18,428,962</b>	<b>555,845</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)			385,000 26
Transmission and Distribution Mains (343)			15,181,448 27
Fire Mains (344)			0 28
Services (345)			1,880,799 29
Meters (346)			0 30
Hydrants (348)			1,537,560 31
Other Transmission and Distribution Plant (349)			0 32
<b>Total Transmission and Distribution Plant</b>	<b>0</b>	<b>0</b>	<b>18,984,807</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>18,984,807</b>
Common Utility Plant Allocated to Water Department			0 46
<b>Total utility plant in service</b>	<b>0</b>	<b>0</b>	<b>18,984,807</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)	2,571	2.90%	435	1
Collecting and Impounding Reservoirs (312)	0			2
Lake, River and Other Intakes (313)	0			3
Wells and Springs (314)	172,188	2.90%	13,641	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>174,759</b>		<b>14,076</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	100,939	3.20%	19,597	8
Boiler Plant Equipment (322)	0			9
Other Power Production Equipment (323)	1,025	4.40%	2,050	10
Steam Pumping Equipment (324)	0			11
Electric Pumping Equipment (325)	194,014	4.40%	20,346	12
Diesel Pumping Equipment (326)	0			13
Hydraulic Pumping Equipment (327)	0			14
Other Pumping Equipment (328)	11,305	4.40%	547	15
<b>Total Pumping Plant</b>	<b>307,283</b>		<b>42,540</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	8,533	3.20%	17,224	16
Water Treatment Equipment (332)	23,504	6.00%	35,148	17
<b>Total Water Treatment Plant</b>	<b>32,037</b>		<b>52,372</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	508	3.20%	46	18
Distribution Reservoirs and Standpipes (342)	392,798	1.90%	44,056	19
Transmission and Distribution Mains (343)	458,815	1.00%	46,298	20
Fire Mains (344)	6,548	1.30%	337	21
Services (345)	146,918	1.70%	11,603	22
Meters (346)	515,920	5.50%	62,912	23
Hydrants (348)	148,704	1.30%	5,815	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					3,006	1
312					0	2
313					0	3
314					185,829	4
315					0	5
316					0	6
317					0	7
	0	0	0	0	188,835	
321					120,536	8
322					0	9
323					3,075	10
324					0	11
325	5,000				209,360	12
326					0	13
327					0	14
328					11,852	15
	5,000	0	0	0	344,823	
331					25,757	16
332					58,652	17
	0	0	0	0	84,409	
341					554	18
342					436,854	19
343	33,105				472,008	20
344					6,885	21
345	2,710				155,811	22
346	3,664				575,168	23
348	1,000				153,519	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)	37,330	5.00%	2,769	<b>25</b>
<b>Total Transmission and Distribution Plant</b>	<b>1,707,541</b>		<b>173,836</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	13,178	2.90%	926	<b>26</b>
Office Furniture and Equipment (391)	9,880	5.80%	991	<b>27</b>
Computer Equipment (391.1)	95,044	26.70%	34,601	<b>28</b>
Transportation Equipment (392)	136,729	13.30%	28,169	<b>29</b>
Stores Equipment (393)	0			<b>30</b>
Tools, Shop and Garage Equipment (394)	3,179	5.80%	228	<b>31</b>
Laboratory Equipment (395)	661	5.80%	799	<b>32</b>
Power Operated Equipment (396)	22,532	7.50%	5,047	<b>33</b>
Communication Equipment (397)	10,329	9.20%	0	<b>34</b>
SCADA Equipment (397.1)	29,357	9.20%	12,269	<b>35</b>
Miscellaneous Equipment (398)	10,219	5.80%	4,780	<b>36</b>
Other Tangible Property (399)	0			<b>37</b>
<b>Total General Plant</b>	<b>331,108</b>		<b>87,810</b>	
<b>Total accum. prov. directly assignable</b>	<b>2,552,728</b>		<b>370,634</b>	
Common Utility Plant Allocated to Water Department	0			<b>38</b>
<b>Total accum. prov. for depreciation</b>	<b>2,552,728</b>		<b>370,634</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					40,099 25
	40,479	0	0	0	1,840,898
390					14,104 26
391					10,871 27
391.1					129,645 28
392					164,898 29
393					0 30
394					3,407 31
395					1,460 32
396					27,579 33
397					10,329 34
397.1					41,626 35
398					14,999 36
399					0 37
	0	0	0	0	418,918
	45,479	0	0	0	2,877,883
					0 38
	45,479	0	0	0	2,877,883

**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)	63,671	1.90%	7,315
Transmission and Distribution Mains (343)	1,834,867	1.00%	149,581
Fire Mains (344)	0		21
Services (345)	403,081	1.70%	31,439
Meters (346)	0		23
Hydrants (348)	251,072	1.30%	19,687

**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					70,986 19
343					1,984,448 20
344					0 21
345					434,520 22
346					0 23
348					270,759 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>2,552,691</b>		<b>208,022</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>2,552,691</b>		<b>208,022</b>
Common Utility Plant Allocated to Water Department	0		38
<b>Total accum. prov. for depreciation</b>	<b>2,552,691</b>		<b>208,022</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	2,760,713
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	2,760,713
					0 38
	0	0	0	0	2,760,713

## 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			53,797	<b>53,797</b>	1
February			49,098	<b>49,098</b>	2
March			53,528	<b>53,528</b>	3
April			52,352	<b>52,352</b>	4
May			61,807	<b>61,807</b>	5
June			74,887	<b>74,887</b>	6
July			79,381	<b>79,381</b>	7
August			59,866	<b>59,866</b>	8
September			61,123	<b>61,123</b>	9
October			56,196	<b>56,196</b>	10
November			53,209	<b>53,209</b>	11
December			55,994	<b>55,994</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>711,238</b>	<b>711,238</b>	
Less: Water sold				535,852	13
Volume pumped but not sold				<b>175,386</b>	14
Volume sold as a percent of volume pumped				<b>75%</b>	15
Volume used for water production, water quality and system maintenance				3,448	16
Volume related to equipment/system malfunction				42,628	17
Non-utility volume NOT included in water sales				2,501	18
Total volume not sold but accounted for				<b>48,577</b>	19
Volume pumped but unaccounted for				<b>126,809</b>	20
Percent of water lost				<b>18%</b>	21
If more than 15%, indicate causes:					22
<b>LIKELY TO BE CAUSED BY UNKNOWN LATERAL LEAKS THROUGHOUT THE VILLAGE.</b>					
If more than 15%, state what action has been taken to reduce water loss:					23
<b>CONTINUE VILLAGE - WIDE LEAK INVESTIGATION; TAKE A MORE ACTIVE APPROACH TO INVESTIGATING CURRENT PUMPAGE REPORTING SOFTWARE ACCURACY.</b>					
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)				3,337	24
Date of maximum: 6/30/2007					25
Cause of maximum:					26
<b>LARGE AMOUNT OF WATERING DUE TO DRY WEATHER.</b>					
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)				1,147	27
Date of minimum: 3/3/2007					28
Total KWH used for pumping for the year				1,307,006	29
If water is purchased: Vendor Name:					30
Point of Delivery:					31

**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	2	342	15	745,000	Yes	<b>1</b>
WELL	3	1,286	14	963,000	Yes	<b>2</b>
WELL	4	1,271	10	520,000	Yes	<b>3</b>
WELL	5	405	12	596,000	Yes	<b>4</b>
WELL	7	400	16	584,000	Yes	<b>5</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	#2	#3	#4	1
Location	WELL #2	WELL #3	WELL #4	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS PUMPS	GOULDS	5
Year Installed	2006	2006	2004	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	800	420	8
Pump Motor or Standby Engine Mfr	USEM	G.E.	G.E.	10
Year Installed	2006	2006	2004	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	125	150	13

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5	#7		14
Location	WELL #5	WELL #7		15
Purpose	P	P		16
Destination	D	D		17
Pump Manufacturer	GOULDS	LAYNE		18
Year Installed	2006	1995		19
Type	VERTICAL TURBINE	VERTICAL TURBINE		20
Actual Capacity (gpm)	825	1,200		21
Pump Motor or Standby Engine Mfr	RUSI	US MOTOR		23
Year Installed	2007	1995		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	75	100		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	TOWER #1	TOWER #2	TOWER #3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1991	1990	2003	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	135	135	190	6
Total capacity in gallons (actual)	500,000	500,000	1,000,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	12
Is a corrosion control chemical used (yes, no)?	N	Y	N	13
Is water fluoridated (yes, no)?	Y	Y	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	1.000	0	0	0	0	0	0	1
M	D	6.000	16,562	0	521	0	16,041	16,041	2
P	D	6.000	32,546	0	55	0	32,491	32,491	3
M	D	8.000	1,869	0	521	0	1,348	1,348	4
P	D	8.000	185,794	7,257	0	0	193,051	193,051	5
P	D	10.000	1,838	147	0	0	1,985	1,985	6
A	D	12.000	2,618	0	0	0	2,618	2,618	7
M	D	12.000	8,769	0	0	0	8,769	8,769	8
P	D	12.000	144,711	220	0	0	144,931	144,931	9
M	D	16.000	45,096	0	0	0	45,096	45,096	10
P	D	16.000	19,318	885	885	0	19,318	19,318	11
M	D	18.000	0	44	0	0	44	44	12
<b>Total Within Municipality</b>			<b>459,121</b>	<b>8,553</b>	<b>1,982</b>	<b>0</b>	<b>465,692</b>	<b>465,692</b>	
<b>Total Utility</b>			<b>459,121</b>	<b>8,553</b>	<b>1,982</b>	<b>0</b>	<b>465,692</b>	<b>465,692</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	0.750	202	0	0	0	202		1
M	1.000	2,927	0	24	0	2,903		2
M	1.250	81	0	0	0	81		3
P	1.250	306	0	0	0	306		4
P	1.500	37	199	0	0	236		5
M	1.500	182	0	0	0	182		6
P	2.000	24	2	0	0	26		7
M	2.000	418	0	0	0	418		8
M	4.000	5	0	0	0	5		9
P	4.000	10	0	0	0	10		10
M	6.000	6	0	0	0	6		11
P	6.000	106	1	1	0	106		12
P	8.000	8	0	0	0	8		13
M	8.000	8	0	0	0	8		14
P	10.000	1	1	0	0	2		15
P	12.000	1	0	0	0	1		16
<b>Total Utility</b>		<b>4,322</b>	<b>203</b>	<b>25</b>	<b>0</b>	<b>4,500</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	4,977	110	2	0	5,085	169	1
1.000	161	6	0	0	167	0	2
1.250	0	0	0	0	0	0	3
1.500	159	0	1	0	158	39	4
2.000	34	3	0	0	37	0	5
3.000	20	1	0	0	21	16	6
4.000	3	0	0	0	3	3	7
6.000	5	0	0	0	5	3	8
8.000	3	0	0	0	3	0	9
<b>Total:</b>	<b>5,362</b>	<b>120</b>	<b>3</b>	<b>0</b>	<b>5,479</b>	<b>230</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	4,666	241	4	6	6	162	5,085	1
1.000	2	120	8	7	2	28	167	2
1.250	0	0	0	0	0	0	0	3
1.500	0	123	5	8	0	22	158	4
2.000	0	25	5	2	0	5	37	5
3.000	0	9	2	2	6	2	21	6
4.000	0	1	2	0	0	0	3	7
6.000	0	2	0	1	2	0	5	8
8.000	0	0	0	0	3	0	3	9
<b>Total:</b>	<b>4,668</b>	<b>521</b>	<b>26</b>	<b>26</b>	<b>19</b>	<b>219</b>	<b>5,479</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	1,107	20	2		1,125	2
<b>Total Fire Hydrants</b>	<b>1,107</b>	<b>20</b>	<b>2</b>	<b>0</b>	<b>1,125</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:	1,125
Number of distribution system valves end of year:	1,119
Number of distribution valves operated during year:	63

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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.**

The utility has a substantial amount of meters and the return on investment in meters charged to sewer department was in line with prior years. In 2007, 2006 and 2005 the amounts were \$22,610, \$23,578, and \$24,072, respectively.

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## WATER OPERATING SECTION FOOTNOTES

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

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

Acct 651 - The increase from 2006 is primarily related to warranty painting repairs to Tower #2.

Acct 678 - In 2006, this account was used for repairs for some watermain breaks. All watermain breaks in 2007 were shown in acct 673.

Acct 672 - In 2007, this balance relates to warranty paint repairs and a float-down inspection.

Acct 603 & 923 - In 2006, the water utility expensed preliminary survey and investigation costs for Well #8, #9, and #10. During 2006, it was determined that these wells would not be constructed.

Acct 926 - In 2006, there were 4 FT operations employees who worked for the Water Utility. In 2007, there were 4 FT operations employees, plus one employee who had paid leave through October of 2007. Retirement and Health Insurance was paid for all 5 employees in 2007.

Acct 641 - The increase is due to a new treatment process (radon treatment) at Well #3.

Acct 623 - The increase is attributed to an increase in electrical and natural gas rates.

Acct 620 - In 2006, there was pump electrical work for \$4,467. There was no such work done in 2007.

Acct 624 - The increase from 2006 relates to payroll allocations being adjust from 2006 to better reflect actual costs.

Acct 660 - In 2007, there were changes to the GIS system, including information updates and annual maintenance. In the PY, these costs were capitalized. Given that these amounts relate to maintenance, amounts were expensed in 2007.

Acct 601 - The increase is due to the Utility having an additional employee, as compared to PY, being paid for 10 months of 12.

Acct 673 - The reason for the increase from 2006 is an increase in watermain breaks from PY. Also, there were watermain breaks charged to Acct 678 in 2006.

Acct - In 2006, the utility spent \$13,477 for maintenance rehab for well #5 and \$23,178 for well #2. Well #2 seized up and was rebuilt, with rehab work being done on Well #5. This did not occur in 2007.

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## WATER OPERATING SECTION FOOTNOTES

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### Water Mains (Page W-21)

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

\$446,685 of main additions wer financed by developer contributions. The reaining \$125,211 was financed by the water utility.

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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.**

\$38,301 of the service additions wer financed by the utility and the remainder of the additions were financed by developer contributions.

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

There were no utility owned services not in use at the end of the year.

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### Meters (Page W-23)

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

Meter testing is done according to the PSC requirements.

**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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