



3013 (02-05-09)

**ANNUAL REPORT**

OF

Name: CITY OF CHIPPEWA FALLS DEPARTMENT OF PUBLIC UTILITIES

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Principal Office: 30 WEST CENTRAL ST., ROOM 209  
CHIPPEWA FALLS, WI 54729-2467

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For the Year Ended: DECEMBER 31, 2008

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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.*

## GENERAL RULES FOR REPORTING

1. Prepare the report in conformity with the Uniform System of Accounts prescribed by the Public Service Commission of Wisconsin.
2. Numeric items shall contain digits (0-9). A minus sign "-" shall be entered in the software program to indicate negative values. Parentheses shall not be used for numeric items. The program will convert the minus sign to parentheses for hard copy annual report purposes. Negative values may not be allowed for certain entries in the annual report due to restrictions contained in the software program.
3. The annual report should be complete in itself in all particulars. Reference to reports of former years should not be made to take the place of required entries except as otherwise specifically authorized.
4. Whenever schedules call for data from the previous year, the data reported must be based upon those shown by the annual report of the previous year or an appropriate explanation given why different data is being reported for the current year. Where available, use an adjustment column.
5. All dollar amounts will be reported in whole dollars.
6. Wherever information is required to be shown as text, the information shall be shown in the space provided using other than account titles. In each case, the information shall be properly identified. Footnote capability is included in the annual report software program and shall be utilized where necessary to further explain particulars of a schedule.



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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** CITY OF CHIPPEWA FALLS DEPARTMENT OF PUBLIC UTILITIES**Utility Address:** 30 WEST CENTRAL ST., ROOM 209  
CHIPPEWA FALLS, WI 54729-2467**When was utility organized?** 4/1/1920**Report any change in name:****Effective Date:****Utility Web Site:**

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

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**Name:** RICHARD J. RUBENZER**Title:** DIRECTOR OF PUBLIC WORKS**Office Address:**30 W. CENTRAL ST., ROOM 209  
CHIPPEWA FALLS, WI 54729-2467**Telephone:** (715) 726 - 2739**Fax Number:** (715) 726 - 2750**Email Address:** cfreagon@ci.chippewa-falls.wi.us

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

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**Name:** BRIAN M. KAHL, C.P.A.**Title:** INDEPENDENT AUDITOR**Office Address:** LARSON ALLEN, LLP502 SECOND STREET  
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**Email Address:** bkahl@larsonallen.com

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

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**Name:** GREG DACHEL**Title:** CHAIRMAN**Office Address:**502 SECOND STREET  
HUDSON, WI 54016**Telephone:** (715) 726 - 2741**Fax Number:** (715) 726 - 2750**Email Address:**

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

YES

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

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**Name:** BRIAN M. KAHL, C.P.A.**Title:** INDEPENDENT AUDITOR**Office Address:** LARSON ALLEN, LLP502 SECOND STREET  
HUDSON, WI 54016**Telephone:** (715) 386 - 2391**Fax Number:** (715) 386 - 0535**Email Address:** bkahl@larsonallen.com

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 4/20/2009

**Period covered by most recent audit:** 1/1/2009-12/31/2009

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

**Name:** RICHARD J. RUBENZER

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

30 W. CENTRAL ST., ROOM 209  
CHIPPEWA FALLS, WI 54729

**Telephone:** (715) 726 - 2739

**Fax Number:** (715) 726 - 2750

**Email Address:** cfreagon@ci.chippewa-falls.wi.us

**Name of utility commission/committee:** REVENUES, DISBURSEMENTS, WATER AND WASTEWATER

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

GREG DACHEL, CHAIRMAN  
ROBERT HOEKSTRA  
SUSAN ZUKOWSKI, VICE CHAIRMAN

**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:** [REDACTED]

**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:**

**Email 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)	2,177,962	2,336,044	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	1,119,986	1,070,688	2
Depreciation Expense (403)	305,844	301,495	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	274,419	270,828	5
<b>Total Operating Expenses</b>	<b>1,700,249</b>	<b>1,643,011</b>	
<b>Net Operating Income</b>	<b>477,713</b>	<b>693,033</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>477,713</b>	<b>693,033</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)	85,205	128,953	10
Miscellaneous Nonoperating Income (421)	19,867	1,220,757	11
<b>Total Other Income</b>	<b>105,072</b>	<b>1,349,710</b>	
<b>Total Income</b>	<b>582,785</b>	<b>2,042,743</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(48,118)	(48,118)	12
Other Income Deductions (426)	89,396	81,810	13
<b>Total Miscellaneous Income Deductions</b>	<b>41,278</b>	<b>33,692</b>	
<b>Income Before Interest Charges</b>	<b>541,507</b>	<b>2,009,051</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	45,847	48,890	14
Amortization of Debt Discount and Expense (428)	0	0	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>45,847</b>	<b>48,890</b>	
<b>Net Income</b>	<b>495,660</b>	<b>1,960,161</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	13,438,084	11,961,001	20
Balance Transferred from Income (433)	495,660	1,960,161	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	1,431	483,078	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>13,932,313</b>	<b>13,438,084</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	2,177,962	0	2,177,962	1
<b>Total (Acct. 400):</b>	<b>2,177,962</b>	<b>0</b>	<b>2,177,962</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	1,119,986	0	1,119,986	2
<b>Total (Acct. 401-402):</b>	<b>1,119,986</b>	<b>0</b>	<b>1,119,986</b>	
<b>Depreciation Expense (403):</b>				
Derived	305,844	0	305,844	3
<b>Total (Acct. 403):</b>	<b>305,844</b>	<b>0</b>	<b>305,844</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	274,419	0	274,419	5
<b>Total (Acct. 408):</b>	<b>274,419</b>	<b>0</b>	<b>274,419</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			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	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>477,713</b>	<b>0</b>	<b>477,713</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	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	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			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 ADVANCE	30,000	0	30,000	11
INTEREST ON INVESTED FUNDS	55,205		55,205	12
<b>Total (Acct. 419):</b>	<b>85,205</b>	<b>0</b>	<b>85,205</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		19,867	19,867	13

## DETAILS OF INCOME STATEMENT ACCOUNTS

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>Miscellaneous Nonoperating Income (421):</b>				
NONE			0	14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>19,867</b>	<b>19,867</b>	
<b>TOTAL OTHER INCOME:</b>	<b>85,205</b>	<b>19,867</b>	<b>105,072</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(48,118)	0	(48,118)	15
NONE			0	16
<b>Total (Acct. 425):</b>	<b>(48,118)</b>	<b>0</b>	<b>(48,118)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	89,396	89,396	17
NONE			0	18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>89,396</b>	<b>89,396</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(48,118)</b>	<b>89,396</b>	<b>41,278</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	45,847	0	45,847	19
<b>Total (Acct. 427):</b>	<b>45,847</b>	<b>0</b>	<b>45,847</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE			0	20
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			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	0	22
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	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	24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>45,847</b>	<b>0</b>	<b>45,847</b>	
<b>NET INCOME:</b>	<b>565,189</b>	<b>(69,529)</b>	<b>495,660</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	8,853,615	4,584,469	13,438,084	25
<b>Total (Acct. 216):</b>	<b>8,853,615</b>	<b>4,584,469</b>	<b>13,438,084</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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>EARNED SURPLUS</b>				
<b>Balance Transferred from Income (433):</b>				
Derived	565,189	(69,529)	495,660	26
<b>    Total (Acct. 433):</b>	<b>565,189</b>	<b>(69,529)</b>	<b>495,660</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	27
<b>    Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
LOSS ON THE TRANSFER OF TRANSPORTATION EQUIPMENT	1,431		1,431	28
<b>    Total (Acct. 435)--Debit:</b>	<b>1,431</b>	<b>0</b>	<b>1,431</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	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>9,417,373</b>	<b>4,514,940</b>	<b>13,932,313</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	2,177,962	0	0	0	2,177,962	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 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	1,828				1,828	5
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>2,176,134</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,176,134</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	337,797	0	337,797	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	1,611	0	1,611	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	1,923	0	1,923	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>341,331</b>	<b>0</b>	<b>341,331</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	8.5	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)	18,469,968	18,454,790	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,991,046	4,788,954	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>13,478,922</b>	<b>13,665,836</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	2,916	2,916	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>2,916</b>	<b>2,916</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	750,000	750,000	8
Sinking Funds (125)	106,485	90,162	9
Depreciation Fund (126)	2,336,876	585,754	10
Other Special Funds (128)	0		11
<b>Total Other Property and Investments</b>	<b>3,196,277</b>	<b>1,428,832</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	361,536	1,529,720	12
Special Deposits (134)	0		13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	458,646	215,262	17
Other Accounts Receivable (143)	3,469	4,831	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	213,341	183,053	20
Plant Materials and Operating Supplies (154)	71,213	68,286	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)	27,699	27,699	26
Accrued Utility Revenues (173)		265,429	27
Miscellaneous Current and Accrued Assets (174)			28
<b>Total Current and Accrued Assets</b>	<b>1,135,904</b>	<b>2,294,280</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	29
Extraordinary Property Losses (182)	0		30
Preliminary Survey and Investigation Charges (183)	0		31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	39,442	124,453	34
<b>Total Deferred Debits</b>	<b>39,442</b>	<b>124,453</b>	
<b>Total Assets and Other Debits</b>	<b>17,850,545</b>	<b>17,513,401</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)	1,184,277	1,184,277	<b>35</b>
Appropriated Earned Surplus (215)			<b>36</b>
Unappropriated Earned Surplus (216)	13,932,313	13,438,084	<b>37</b>
<b>Total Proprietary Capital</b>	<b>15,116,590</b>	<b>14,622,361</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,509,183	1,612,632	<b>38</b>
Advances from Municipality (223)	0	0	<b>39</b>
Other Long-Term Debt (224)	0	0	<b>40</b>
<b>Total Long-Term Debt</b>	<b>1,509,183</b>	<b>1,612,632</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>41</b>
Accounts Payable (232)	28,840	84,804	<b>42</b>
Payables to Municipality (233)	103,592	46,455	<b>43</b>
Customer Deposits (235)			<b>44</b>
Taxes Accrued (236)	251,069	244,513	<b>45</b>
Interest Accrued (237)	7,470	7,983	<b>46</b>
Tax Collections Payable (241)			<b>47</b>
Miscellaneous Current and Accrued Liabilities (242)			<b>48</b>
<b>Total Current and Accrued Liabilities</b>	<b>390,971</b>	<b>383,755</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>49</b>
Customer Advances for Construction (252)			<b>50</b>
Other Deferred Credits (253)	833,801	894,653	<b>51</b>
<b>Total Deferred Credits</b>	<b>833,801</b>	<b>894,653</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>52</b>
Injuries and Damages Reserve (262)			<b>53</b>
Pensions and Benefits Reserve (263)			<b>54</b>
Miscellaneous Operating Reserves (265)			<b>55</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>17,850,545</b>	<b>17,513,401</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	18,454,790	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)	12,832,462	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,619,383	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	18,123				8
<b>Total Utility Plant</b>	<b>18,469,968</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	3,614,729	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,376,317	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>4,991,046</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>13,478,922</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	3,502,033				<b>3,502,033</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	305,844				<b>305,844</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	25,730				<b>25,730</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Transportation Expense	18,520				<b>18,520</b>	<b>9</b>
Salvage	4,414				<b>4,414</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>354,508</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>354,508</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	234,701				<b>234,701</b>	<b>18</b>
Cost of removal	7,111				<b>7,111</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>241,812</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>241,812</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>3,614,729</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,614,729</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
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 (111.2)</b>	1,286,921				<b>1,286,921</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged Other Income Deductions (426)	89,396				<b>89,396</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>89,396</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>89,396</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>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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>1,376,317</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,376,317</b>	<b>26</b>
<b>Footnotes</b>						<b>27</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
NONE	0			0	2
TREE PLANTING COSTS	2,916			2,916	3
<b>Total Nonutility Property (121)</b>	<b>2,916</b>	<b>0</b>	<b>0</b>	<b>2,916</b>	
Less accum. prov. depr. & amort. (122)	0			0	4
 <b>Net Nonutility Property</b>	 <b>2,916</b>	 <b>0</b>	 <b>0</b>	 <b>2,916</b>	

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

Particulars (a)	Amount (b)	
Balance first of year		1
<b>Additions:</b>		
Provision for uncollectibles during year	1,828	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>1,828</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	1,828	5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>1,828</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)	71,213	68,286	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>71,213</b>	<b>68,286</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE				1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	1,184,277	1
<b>Changes during year (explain):</b>		
<b>Balance end of year</b>	<b>1,184,277</b>	<b>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.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SYSTEM REVENUE BONDS (SDWLF)	02/14/2001	05/01/2020	2.96%	1,509,183	1
<b>Total Bonds (Account 221):</b>				<b>1,509,183</b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	244,513	1
<b>Accruals:</b>		
Charged water department expense	274,419	2
Charged electric department expense		3
Charged sewer department expense	9,032	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>283,451</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	244,513	6
Social Security taxes	30,250	7
PSC Remainder Assessment	2,132	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>276,895</b>	
<b>Balance end of year</b>	<b>251,069</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 235.

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>					
SYSTEM REVENUE BONDS (SDWLF) 2/14/01	7,983	45,847	46,360	7,470	1
<b>Subtotal</b>	<b>7,983</b>	<b>45,847</b>	<b>46,360</b>	<b>7,470</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>7,983</b>	<b>45,847</b>	<b>46,360</b>	<b>7,470</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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>		
LONG-TERM ADVANCE TO CITY	750,000	2
<b>Total (Acct. 124):</b>	<b>750,000</b>	
<b>Sinking Funds (125):</b>		
BOND REDEMPTION FUND	106,485	3
<b>Total (Acct. 125):</b>	<b>106,485</b>	
<b>Depreciation Fund (126):</b>		
DEPRECIATION FUND	2,336,876	4
<b>Total (Acct. 126):</b>	<b>2,336,876</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	458,646	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>458,646</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
MISCELLANEOUS BILLING FOR REPAIRS AND SERVICES TO OTHERS	3,469	14
<b>Total (Acct. 143):</b>	<b>3,469</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM GENERAL FUND - 2008 TAX ROLL ITEMS	106,327	* 15
DUE FROM SEWER UTILITY - 2008 METER COSTS	81,954	* 16
DUE FROM OTHER GOVERNMENTAL FUNDS	25,060	* 17
<b>Total (Acct. 145):</b>	<b>213,341</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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>Prepayments (165):</b>		
NONE		18
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		19
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		20
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		21
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		22
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
SOUTH HILL TANK PAINTING COSTS (PSC AUTHORIZED 4/7/04)	39,442	* 23
WEST TOWER PAINTING COSTS (PSC AUTHORIZED 3/26/03)	0	24
<b>Total (Acct. 186):</b>	<b>39,442</b>	
<b>Payables to Municipality (233):</b>		
DUE TO GRANT FUND - EPA GRANT OVERPAYMENT	6,473	25
DUE TO GENERAL FUND - 2008 EXPENSES	54,447	* 26
DUE TO WASTEWATER UTILITY - BUILDING RENT	12,000	* 27
DUE TO EMPLOYEE BENEFIT FUND - HEALTH INSURANCE DEFICIT	30,672	* 28
<b>Total (Acct. 233):</b>	<b>103,592</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	721,770	29
EMPLOYEE VESTED SICK LEAVE	90,616	30
EMPLOYEE VESTED VACATION LIABILITY	16,651	31
RETIREE HEALTH INSURANCE LIABILITY	4,764	32
<b>Total (Acct. 253):</b>	<b>833,801</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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### Detail of Other Balance Sheet Accounts (Page F-22)

**Miscellaneous Deferred Debits (Acct 186):** amortization requires PSC authorization. Provide date of authorization.

Authorization for amortization of tank painting is as follows:

West Water Tank Painting - PSC authorization 3/26/03

South Water Tower Tank Painting - PSC authorization 4/7/04

**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.**

The utility charged the sewer utility with meter related costs totaling \$81,954 in 2008. This amount is recorded in account # 145.

Delinquent utility billings totaling \$106,327 were placed on the tax roll during 2008. This amount is recorded in account # 145.

The general city owes the utility for special assessments assessed during 2008. This amount totaled \$25060 and is recorded in account # 145.

The utility owes the employee benefit fund \$30672 to fund the overdraft in that fund. this amount is recorded in a/c # 233.

The water utility pays the sewer utility a rental facility charge of \$12,000. This is recorded in account # 233.

The utility pays the general city for operating expenses as billed including insurance. This amount totaled \$54,447 and is recorded in a/c # 233.

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## 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)	12,777,861	0	0	0	<b>12,777,861</b>	<b>1</b>
Materials and Supplies	69,749	0	0	0	<b>69,749</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	3,558,381	0	0	0	<b>3,558,381</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	745,829	0	0	0	<b>745,829</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>8,543,400</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,543,400</b>	
Net Operating Income	477,713	0	0	0	<b>477,713</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.59%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.59%</b>	

**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	769,888	0	0	0	<b>769,888</b>	1
<b>Add credits during year:</b>					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	48,118	0	0	0	<b>48,118</b>	3
<b>Other (specify):</b>					<b>0</b>	4
<b>Balance End of Year</b>	<b>721,770</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>721,770</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	2,089,012	2,260,819	1
<b>Total Sales of Water</b>	<b>2,089,012</b>	<b>2,260,819</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	23,092	19,753	2
Rents from Water Property (472 )	39,806	30,234	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	26,052	25,238	5
<b>Total Other Operating Revenues</b>	<b>88,950</b>	<b>75,225</b>	
<b>Total Operating Revenues</b>	<b>2,177,962</b>	<b>2,336,044</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	11,653	8,798	6
Pumping Expenses (620-633)	180,154	175,445	7
Water Treatment Expenses (640-652)	169,196	117,077	8
Transmission and Distribution Expenses (660-678)	454,894	486,788	9
Customer Accounts Expenses (901-906)	62,016	55,319	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	242,073	227,261	12
<b>Total Operation and Maintenance Expenses</b>	<b>1,119,986</b>	<b>1,070,688</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	305,844	301,495	13
Amortization Expense (404-407)		0	14
Taxes (408 )	274,419	270,828	15
<b>Total Other Operating Expenses</b>	<b>580,263</b>	<b>572,323</b>	
<b>Total Operating Expenses</b>	<b>1,700,249</b>	<b>1,643,011</b>	
<b>NET OPERATING INCOME</b>	<b>477,713</b>	<b>693,033</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 (Account 461).
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 (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	4,420	210,108	663,789	5
Commercial (461.2 )	898	142,099	295,936	6
Industrial (461.3 )	138	523,178	526,794	7
Public Authority (461.4 )	59	71,814	103,930	8
<b>Total Metered Sales to General Customers (461)</b>	<b>5,515</b>	<b>947,199</b>	<b>1,590,449</b>	
Private Fire Protection Service (462 )	83		48,195	9
Public Fire Protection Service (463 )	1		450,368	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>5,599</b>	<b>947,199</b>	<b>2,089,012</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				1
<b>Total</b>		<b>0</b>	<b>0</b>	

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	450,368	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>450,368</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	23,092	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>23,092</b>	
<b>Rents from Water Property (472):</b>		
TOWER RENTAL FOR COMMUNICATIONS	36,176	7
WELLFIELD LEASE INCOME	3,630	8
<b>Total Rents from Water Property (472)</b>	<b>39,806</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
MISCELLANEOUS	2,366	10
Return on net investment in meters charged to sewer department	23,686	11
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>26,052</b>	

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## OTHER OPERATING REVENUES (WATER)

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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 water utility charges the sewer utility a meter use charge which includes a rate of return factor. This amount totaled \$23686 in 2008.

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## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	0		1
Operation Labor and Expenses (601)	0		2
Purchased Water (602)	0		3
Miscellaneous Expenses (603)	0		4
Rents (604)	0		5
Maintenance Supervision and Engineering (610)	0		6
Maintenance of Structures and Improvements (611)	0		7
Maintenance of Collecting and Impounding Reservoirs (612)	0		8
Maintenance of Lake, River and Other Intakes (613)	0		9
Maintenance of Wells and Springs (614)	78	0	10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	11,575	8,798	12
<b>Total Source of Supply Expenses</b>	<b>11,653</b>	<b>8,798</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	0		13
Fuel for Power Production (621)	0		14
Power Production Labor and Expenses (622)	0		15
Fuel or Power Purchased for Pumping (623)	130,365	124,246	16
Pumping Labor and Expenses (624)	35,076	49,381	* 17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	0		19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	14,713	1,818	* 22
Maintenance of Power Production Equipment (632)	0		23
Maintenance of Pumping Equipment (633)	0		24
<b>Total Pumping Expenses</b>	<b>180,154</b>	<b>175,445</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0		25
Chemicals (641)	114,483	94,646	* 26
Operation Labor and Expenses (642)	42,775	12,201	* 27
Miscellaneous Expenses (643)	0		28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	0		31
Maintenance of Water Treatment Equipment (652)	11,938	10,230	32
<b>Total Water Treatment Expenses</b>	<b>169,196</b>	<b>117,077</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>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	39,065	32,372	33
Storage Facilities Expenses (661)	3,561	2,592	34
Transmission and Distribution Lines Expenses (662)	119,960	124,367	35
Meter Expenses (663)		0	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	35,335	28,041	38
Rents (666)	12,000	12,000	39
Maintenance Supervision and Engineering (670)	39,249	32,372	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	106,802	169,081	* 42
Maintenance of Transmission and Distribution Mains (673)	49,496	45,844	43
Maintenance of Services (675)	12,622	10,655	44
Maintenance of Meters (676)	13,260	12,521	45
Maintenance of Hydrants (677)	23,413	16,885	46
Maintenance of Miscellaneous Plant (678)	131	58	47
<b>Total Transmission and Distribution Expenses</b>	<b>454,894</b>	<b>486,788</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	48
Meter Reading Expenses (902)	5,898	6,892	49
Customer Records and Collection Expenses (903)	54,290	48,322	50
Uncollectible Accounts (904)	1,828	105	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)			53
<b>Total Customer Accounts Expenses</b>	<b>62,016</b>	<b>55,319</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	33,202	9,897	* 55
Office Supplies and Expenses (921)	6,491	7,091	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	9,627	10,542	58
Property Insurance (924)	5,277	4,599	59
Injuries and Damages (925)	32,207	32,716	60
Employee Pensions and Benefits (926)	153,747	156,779	61
Regulatory Commission Expenses (928)	0	3,801	62
Duplicate Charges--Credit (929)		0	63

## 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>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	1,522	1,436	<b>64</b>
Rents (931)		400	<b>65</b>
Maintenance of General Plant (932)		0	<b>66</b>
<b>Total Administrative and General Expenses</b>	<b>242,073</b>	<b>227,261</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>1,119,986</b>	<b>1,070,688</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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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.

Chemicals (a/c # 641) increased because caustic soda was \$451/ton at the beginning of the year and \$1594/ton at year-end.

Maintenance of structures and improvements (a/c # 631) increased because of costs related to the SCADA booster repair, Well # 1 rehab and east well check valves.

Pumping Labor and expenses (a/c # 624) decreased because in 2007 the utility incurred \$14530 in costs related to hyrip expenditures.

Administrative and General Salaries increased because a percentage of the Public Works Director salary was charged into the water utility in 2008.

Operation Labor and Expenses (a/c # 642) increased because more labor was capitalized in 2007 because of the nitrate plant project.

Maintenance of Distribution Reservoirs and Standpipes (a/c # 672) decreased because the east tower deferred tank painting expenses were fully amortized in 2007.

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### 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		251,069	244,513	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,884	7,709	2
<b>Net property tax equivalent</b>		<b>243,185</b>	<b>236,804</b>	
Social Security		29,102	31,620	3
PSC Remainder Assessment		2,132	2,404	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>274,419</b>	<b>270,828</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			Chippewa				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.188200				3
County tax rate	mills		3.448750				4
Local tax rate	mills		8.169240				5
School tax rate	mills		8.388110				6
Voc. school tax rate	mills		1.754630				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>21.948930</b>				<b>10</b>
Less: state credit	mills		1.526880				11
<b>Net tax rate</b>	mills		<b>20.422050</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.169240</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>10.142740</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>18.311980</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>21.948930</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.834299</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.422050</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>17.038105</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>18,454,790</b>	18,454,790				<b>22</b>
Materials & Supplies	\$	<b>68,286</b>	68,286				<b>23</b>
<b>Subtotal</b>	\$	<b>18,523,076</b>	<b>18,523,076</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>26,683</b>	26,683				<b>25</b>
<b>Taxable Assets</b>	\$	<b>18,496,393</b>	<b>18,496,393</b>				<b>26</b>
Assessment Ratio	dec.		0.906803				<b>27</b>
<b>Assessed Value</b>	\$	<b>16,772,585</b>	<b>16,772,585</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>17.038105</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>285,773</b>	<b>285,773</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	196,054					<b>31</b>
Any lower tax equivalent as authorized by municipality (see note 6)	\$	251,069					<b>32</b> <b>33</b>
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>251,069</b>					<b>34</b>
Footnotes							<b>35</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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	122,279				122,279	4
Structures and Improvements (311)	117,324				117,324	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	390,862				390,862	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	23,490				23,490	10
<b>Total Source of Supply Plant</b>	<b>653,955</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>653,955</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	930,793				930,793	12
Other Power Production Equipment (323)	224,439				224,439	13
Electric Pumping Equipment (325)	709,628	32,596			742,224	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>1,864,860</b>	<b>32,596</b>	<b>0</b>	<b>0</b>	<b>1,897,456</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	852,393				852,393	18
Sand or Other Media Filtration Equipment (332)	902,643	13,251	8,738		907,156	19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)					0	21
<b>Total Water Treatment Plant</b>	<b>1,755,036</b>	<b>13,251</b>	<b>8,738</b>	<b>0</b>	<b>1,759,549</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	13,291				13,291	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,031,423				1,031,423	24
Transmission and Distribution Mains (343)	3,389,353	15,909	15,591		3,389,671	25
Services (345)	1,199,409	55,610	19,768		1,235,251	26
Meters (346)	1,020,595	25,425	8,398		1,037,622	27
Hydrants (348)	1,000,802	29,597	13,898		1,016,501	28

## 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	11,247				11,247	29
<b>Total Transmission and Distribution Plant</b>	<b>7,666,120</b>	<b>126,541</b>	<b>57,655</b>	<b>0</b>	<b>7,735,006</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	12,316				12,316	32
Computer Equipment (391.1)	72,420	3,854			76,274	33
Transportation Equipment (392)	292,907	24,664	14,314		303,257	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	54,201	3,720	552		57,369	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	114,436				114,436	38
Communication Equipment (397)	6,219				6,219	39
SCADA Equipment (397.1)	230,791	139,276	153,442		216,625	* 40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>783,290</b>	<b>171,514</b>	<b>168,308</b>	<b>0</b>	<b>786,496</b>	
<b>Total utility plant in service directly assignable</b>	<b>12,723,261</b>	<b>343,902</b>	<b>234,701</b>	<b>0</b>	<b>12,832,462</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>12,723,261</b>	<b>343,902</b>	<b>234,701</b>	<b>0</b>	<b>12,832,462</b>	

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

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

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

The new SCADA system was capitalized during the year and the old system was removed.

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

The SCADA system was replaced during 2008.

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## 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,117,966				1,117,966	24
Transmission and Distribution Mains (343)	3,186,395	25,060			3,211,455	25
Services (345)	1,054,057	1,280			1,055,337	26
Meters (346)	0				0	27

## 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)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	234,625				234,625	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>5,593,043</b>	<b>26,340</b>	<b>0</b>	<b>0</b>	<b>5,619,383</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,593,043</b>	<b>26,340</b>	<b>0</b>	<b>0</b>	<b>5,619,383</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>5,593,043</b>	<b>26,340</b>	<b>0</b>	<b>0</b>	<b>5,619,383</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)	22,360	2.70%	3,168	1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	177,028	2.94%	11,491	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	14,222	4.55%	1,069	6
<b>Total Source of Supply Plant</b>	<b>213,610</b>		<b>15,728</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	124,122	2.43%	22,618	7
Other Power Production Equipment (323)	95,146	4.42%	9,920	8
Electric Pumping Equipment (325)	235,119	4.42%	32,086	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>454,387</b>		<b>64,624</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	285,834	3.33%	28,385	12
Sand or Other Media Filtration Equipment (332)	193,077	4.00%	36,196	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
<b>Total Water Treatment Plant</b>	<b>478,911</b>		<b>64,581</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	372,104	1.86%	19,184	17
Transmission and Distribution Mains (343)	567,253	0.93%	31,523	18
Services (345)	376,542	3.33%	40,537	19
Meters (346)	216,548	5.00%	51,456	20
Hydrants (348)	227,307	1.59%	16,038	21
Other Transmission and Distribution Plant (349)	4,429	5.00%	562	22
<b>Total Transmission and Distribution Plant</b>	<b>1,764,183</b>		<b>159,300</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	7,480	5.88%	725	24
Computer Equipment (391.1)	64,602	25.00%	498	25
Transportation Equipment (392)	191,546	12.50%	18,520	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	54,201	5.88%	1,231	28
Laboratory Equipment (395)	0	0.00%		29

**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					25,528	1
312					0	2
313					0	3
314					188,519	4
316					0	5
317					15,291	6
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>229,338</b>	
321					146,740	7
323					105,066	8
325					267,205	9
326					0	10
328					0	11
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>519,011</b>	
331					314,219	12
332	8,738				220,535	13
333					0	14
334					0	15
	<b>8,738</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>534,754</b>	
341					0	16
342					391,288	17
343	15,591	775			582,410	18
345	19,768	5,227			392,084	19
346	8,398		2,983		262,589	20
348	13,898	1,109			228,338	21
349					4,991	22
	<b>57,655</b>	<b>7,111</b>	<b>2,983</b>	<b>0</b>	<b>1,861,700</b>	
390					0	23
391					8,205	24
391.1					65,100	25
392	14,314		1,431		197,183	26
393					0	27
394	552				54,880	28
395					0	29

**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>GENERAL PLANT</b>				
Power Operated Equipment (396)	98,932	10.00%	3,986	<b>30</b>
Communication Equipment (397)	5,414	9.09%	565	<b>31</b>
SCADA Equipment (397.1)	168,767	9.09%	20,336	<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>590,942</b>		<b>45,861</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,502,033</b>		<b>350,094</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>3,502,033</b>		<b>350,094</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)	
396					102,918	30
397					5,979	31
397.1	153,442				35,661	32
398					0	33
	168,308	0	1,431	0	469,926	
	234,701	7,111	4,414	0	3,614,729	
					0	34
	234,701	7,111	4,414	0	3,614,729	

## 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	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	286,053	1.86%	20,794	17
Transmission and Distribution Mains (343)	524,114	0.93%	29,750	18
Services (345)	429,193	3.33%	35,121	19
Meters (346)	0	0.00%		20
Hydrants (348)	47,561	1.59%	3,731	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>1,286,921</b>		<b>89,396</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

**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
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					306,847	17
343					553,864	18
345					464,314	19
346					0	20
348					51,292	21
349					0	22
	0	0	0	0	1,376,317	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

**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>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	0	0.00%		<b>31</b>
SCADA Equipment (397.1)	0	0.00%		<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,286,921</b>		<b>89,396</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>1,286,921</b>		<b>89,396</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)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	1,376,317	
					0	34
	0	0	0	0	1,376,317	

## SOURCES OF WATER SUPPLY - 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.

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			106,017	<b>106,017</b>	1
February			97,508	<b>97,508</b>	2
March			104,301	<b>104,301</b>	3
April			94,241	<b>94,241</b>	4
May			69,970	<b>69,970</b>	5
June			76,400	<b>76,400</b>	6
July			92,365	<b>92,365</b>	7
August			95,007	<b>95,007</b>	8
September			79,443	<b>79,443</b>	9
October			70,361	<b>70,361</b>	10
November			60,119	<b>60,119</b>	11
December			62,734	<b>62,734</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>1,008,466</b>	<b>1,008,466</b>	

## WATER LOSS AND OTHER STATISTICS

1. For Gallons used in the treatment process (line 3), estimate water used in production including filter backwash, pumps, and other utility uses before the point of entry to the distribution system.
2. For Gallons used for other system uses (line 10), report other unmetered water used for system operation and maintenance, water used for non-regulated sewer utility and all other unmetered usage that is known to occur and does not fall into one of the other categories listed under Water Usage.

### WATER LOSS STATISTICS

Source of Water Supply Statistics - Total Annual Pumpage (000's):	1,008,466	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>1,008,466</b>	3
Less: Gallons (000's) sold:	947,199	4
Gallons (000's) entering distribution system but not sold:	<b>61,267</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	9,061	7
Gallons (000's) used for fire protection:	26	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	3,383	10
Subtotal Estimated Usage:	<b>12,470</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	60	13
Gallons (000's) lost due to service leaks or breaks:	257	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	243	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>48,237</b>	17
Subtotal of Estimated Losses:	<b>48,797</b>	18
Percentage of water entering distribution system sold:	<b>94%</b>	19
Percentage of unaccounted for water:	<b>5%</b>	20
If more than 15%, indicate causes:		21

If more than 15%, state what action has been taken to reduce water loss:

### OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	5,023	22
Date of maximum: 04/15/2008		23
Cause of maximum: Setting water tank levels with new SCADA system.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,094	25
Date of minimum: 05/15/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,487,412	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	1	32
Number of service breaks repaired this year:	6	33
Population served (estimate the number of individuals served):		34
Inside municipality?	13,410	35
Outside municipality?	250	36

## SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
EAST WELL FIELD	1	40	24	72,490	Yes	1
EAST WELL FIELD	2	48	24	129,870	Yes	2
EAST WELL FIELD	3	54	24	134,440	Yes	3
EAST WELL FIELD	4	63	24	315,640	Yes	4
EAST WELL FIELD	5	90	24	944,460	Yes	5
EAST WELL FIELD	6	58	16	931,850	Yes	6
WEST WELL FIELD	1	53	36	308,950	Yes	7
WEST WELL FIELD	2	60	36	440,250	Yes	8
WEST WELL FIELD	3	60	20	419,360	Yes	9

## 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	BOOSTER # 1SE	BOOSTER # 2SE	BOOSTER # 3SE	1
Location	SUMMIT AVENUE	SUMMIT AVENUE	SUMMIT AVENUE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	SYNCROFLO	SYNCROFLO	SYNCROFLO	5
Year Installed	2007	2007	2007	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	500	500	500	8
Pump Motor or Standby Engine Mfr	BALDOR	BALDOR	BALDOR	9
Year Installed	2007	2007	2007	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	15	15	15	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER # 4SE	BOOSTER #1E	BOOSTER #2E	15
Location	SUMMIT AVENUE	NITRATE PLANT	NITRATE PLANT	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	SYNCROFLO	AURORA	AURORA	19
Year Installed	2007	1998	1998	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	500	1,000	1,000	22
Pump Motor or Standby Engine Mfr	BALDOR	US ELECTRIC	US ELECTRIC	23
Year Installed	2007	1998	1998	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	15	75	75	26
Footnotes				27
				28

### 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	PUMP #1E	PUMP #1W	PUMP #2E	1
Location	EAST EDDY	WEST EDDY	EAST EDDY	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE-BOWLER	LAYNE-BOWLER	LAYNE-BOWLER	5
Year Installed	1962	1999	1999	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	650	1,000	1,100	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	EMERSON	US ELECTRIC	9
Year Installed	1962	2005	1976	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	150	100	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PUMP #2W	PUMP #3E	PUMP #3W	15
Location	WEST EDDY	EAST EDDY	WEST EDDY	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	LAYNE	AMERICAN TURBINE	FOUR STAGE-GOULD'S 12CMC	19
Year Installed	2005	1998	2004	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	800	1,000	900	22
Pump Motor or Standby Engine Mfr	US ELECTRIC	GENERAL ELECTRIC	US ELECTRIC	23
Year Installed	2005	1998	2004	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	75	100	100	27
Footnotes				28

### 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	PUMP #4E	PUMP #5E	PUMP #6E	1
Location	EAST EDDY	EAST EDDY	EAST EDDY	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	FAIRBANKS-MORSE	LAYNE-BOWLER	FAIRBANKS-MORSE	5
Year Installed	1995	1997	1995	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,250	1,000	8
Pump Motor or Standby Engine Mfr	US ELECTRIC	GENERAL ELECTRIC	US ELECTRIC	9 10
Year Installed	1972	1997	1972	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	100	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23 24
Year Installed				25
Type				26
Horsepower				27
Footnotes				28

## 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	EAST HILL	SOUTH EAST	SOUTH SIDE	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	1976	2007	1962	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	138	124	152	6
Total capacity in gallons (actual)	1,000,000	500,000	500,000	7
				8
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER			10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			11
Filters, type (gravity, pressure, other, none)	OTHER			12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.8800			13
Is a corrosion control chemical used (yes, no)?	Y			14
Is water fluoridated (yes, no)?	N			15
Footnotes				16

## 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	WEST HILL		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1962		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	151		6
Total capacity in gallons (actual)	750,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)			9
Points of application (wellhouse, central facilities, booster station, other)			10
Filters, type (gravity, pressure, other, none)			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			12
Is a corrosion control chemical used (yes, no)?			13
Is water fluoridated (yes, no)?			14
Footnotes			15

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	2.000	9,413				9,413	1
M	D	4.000	6,282				6,282	2
M	D	6.000	209,255		1,148		208,107	3
P	D	6.000	1,364	1,148			2,512	* 4
M	D	8.000	74,188				74,188	5
P	D	8.000	178				178	6
M	D	10.000	4,455				4,455	7
M	D	12.000	122,106				122,106	8
M	D	16.000	49,315				49,315	9
M	D	20.000	6,086				6,086	10
<b>Total Within Municipality</b>			<b>482,642</b>	<b>1,148</b>	<b>1,148</b>	<b>0</b>	<b>482,642</b>	
M	D	6.000	70				70	11
M	D	8.000	700				700	12
M	D	12.000	760				760	13
<b>Total Outside of Municipality</b>			<b>1,530</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,530</b>	
<b>Total Utility</b>			<b>484,172</b>	<b>1,148</b>	<b>1,148</b>	<b>0</b>	<b>484,172</b>	

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## WATER MAINS

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**Water Mains (Page W-19)**

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

The main installed during 2008 was special assessed to the customers. A total of \$25060 was special assessed with the utility paying the balance of the replaced main.

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### 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	0.625	333		1		332		1
M	0.750	983		10		973		2
P	1.000		43			43		3
M	1.000	2,986		32		2,954	146	4
M	1.250	5				5		5
M	1.500	134				134	1	6
M	2.000	265				265	48	7
P	2.000	1	1			2	1	* 8
M	4.000	17				17	14	9
P	6.000	5				5	4	10
M	6.000	61				61		11
M	8.000	102				102	44	12
M	10.000	3				3		13
M	12.000	7				7	2	14
<b>Total Utility</b>		<b>4,902</b>	<b>44</b>	<b>43</b>	<b>0</b>	<b>4,903</b>	<b>260</b>	

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## WATER SERVICES

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### Water Services (Page W-20)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.  
The customer paid for the one additional service added during the year.

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### 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.
6. Do not include station meters in the meter inventory used to complete these tables.

**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	2,003		11		1,992	105	1
0.750	3,149	48	20		3,177	66	2
1.000	247	12	6	38	291	27	3
1.500	111		3	(38)	70	29	4
2.000	88	3	1		90	51	5
3.000	32		2		30	16	6
4.000	20		6		14	6	7
6.000	6		2		4	2	8
8.000	2	1			3	3	9
<b>Total:</b>	<b>5,658</b>	<b>64</b>	<b>51</b>	<b>0</b>	<b>5,671</b>	<b>305</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	1,830	98	1	1	0	62	1,992	1
0.750	2,697	373	29	10	0	68	3,177	2
1.000	45	178	25	9	0	34	291	3
1.500	0	18	15	6	0	31	70	4
2.000	0	37	16	14	0	23	90	5
3.000	0	10	8	1	0	11	30	6
4.000	0	3	8	2	0	1	14	7
6.000	0	0	2	0	0	2	4	8
8.000	0	1	2	0	0	0	3	9
<b>Total:</b>	<b>4,572</b>	<b>718</b>	<b>106</b>	<b>43</b>	<b>0</b>	<b>232</b>	<b>5,671</b>	

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## METERS

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### Meters (Page W-21)

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

The utility tests and replaces meters as required.

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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## 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	4				4	1
Within Municipality	796	10	9		797	2
<b>Total Fire Hydrants</b>	<b>800</b>	<b>10</b>	<b>9</b>	<b>0</b>	<b>801</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:	315
Number of distribution system valves end of year:	1,212
Number of distribution valves operated during year:	656

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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### Hydrants and Distribution System Valves (Page W-22)

#### General footnotes

The utility operates hydrants on schedule to verify that all are functioning properly.

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