



3013 (02-05-09)

**ANNUAL REPORT**

OF

Name: DE PERE WATER DEPARTMENT

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Principal Office: 335 SOUTH BROADWAY  
DE PERE, WI 54115

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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

**Exact Utility Name:** DE PERE WATER DEPARTMENT

**Utility Address:** 335 SOUTH BROADWAY  
DE PERE, WI 54115

**When was utility organized?** 8/1/1886

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** JOE ZEGERS

**Title:** FINANCE DIRECTOR

**Office Address:**

335 SOUTH BROADWAY  
DE PERE, WI 54115

**Telephone:** (920) 339 - 4041

**Fax Number:** (920) 330 - 9491

**Email Address:** jzegers@mail.de-pere.org

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

**Name:** JOE ZEGERS

**Title:** FINANCE DIRECTOR

**Office Address:** CITY OF DE PERE

335 SOUTH BROADWAY  
DE PERE, WI 54115

**Telephone:** (920) 339 - 4041

**Fax Number:** (920) 330 - 9491

**Email Address:** jzegers@mail.de-pere.org

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

**Name:** MIKE DONOVAN

**Title:** CHAIRMAN

**Office Address:**

335 SOUTH BROADWAY  
DE PERE, WI 54115

**Telephone:**

**Fax Number:**

**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:**

**Name:** MIKE KONECNY

**Title:** PARTNER

**Office Address:** SCHENCK

2200 RIVERSIDE DRIVE  
GREEN BAY, WI 54305

**Telephone:**

**Fax Number:**

**Email Address:**

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 6/12/2008

**Period covered by most recent audit:** DECEMBER 31, 2007

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

**Name:** PAUL MINTEN

**Title:** FOREMAN

**Office Address:**

335 SOUTH BROADWAY  
DE PERE, WI 54115

**Telephone:** (920) 339 - 4041

**Fax Number:**

**Email Address:**

**Name of utility commission/committee:** MIKE DONOVAN

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

MR MIKE P DONOVAN, COMMISSION MEMBER

**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:**

NOT APPLICABLE

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	5,468,815	5,482,086	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	4,655,646	4,365,934	2
Depreciation Expense (403)	302,590	376,989	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	367,744	333,916	5
<b>Total Operating Expenses</b>	<b>5,325,980</b>	<b>5,076,839</b>	
<b>Net Operating Income</b>	<b>142,835</b>	<b>405,247</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>142,835</b>	<b>405,247</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)	15,457	46,830	10
Miscellaneous Nonoperating Income (421)	0	0	11
<b>Total Other Income</b>	<b>15,457</b>	<b>46,830</b>	
<b>Total Income</b>	<b>158,292</b>	<b>452,077</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(24,688)	(24,688)	12
Other Income Deductions (426)	76,515	75,109	13
<b>Total Miscellaneous Income Deductions</b>	<b>51,827</b>	<b>50,421</b>	
<b>Income Before Interest Charges</b>	<b>106,465</b>	<b>401,656</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	156,813	135,925	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>156,813</b>	<b>135,925</b>	
<b>Net Income</b>	<b>(50,348)</b>	<b>265,731</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	15,435,205	15,169,474	20
Balance Transferred from Income (433)	(50,348)	265,731	21
Miscellaneous Credits to Surplus (434)	36,350	0	22
Miscellaneous Debits to Surplus--Debit (435)	80,985	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>15,340,222</b>	<b>15,435,205</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	5,468,815	0	5,468,815	1
<b>Total (Acct. 400):</b>	<b>5,468,815</b>	<b>0</b>	<b>5,468,815</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	4,655,646	0	4,655,646	2
<b>Total (Acct. 401-402):</b>	<b>4,655,646</b>	<b>0</b>	<b>4,655,646</b>	
<b>Depreciation Expense (403):</b>				
Derived	302,590	0	302,590	3
<b>Total (Acct. 403):</b>	<b>302,590</b>	<b>0</b>	<b>302,590</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	367,744	0	367,744	5
<b>Total (Acct. 408):</b>	<b>367,744</b>	<b>0</b>	<b>367,744</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>142,835</b>	<b>0</b>	<b>142,835</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 INCOME	15,457		15,457	11
<b>Total (Acct. 419):</b>	<b>15,457</b>	<b>0</b>	<b>15,457</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	12
NONE			0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL OTHER INCOME:</b>	<b>15,457</b>	<b>0</b>	<b>15,457</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>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(24,688)	0	(24,688)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(24,688)</b>	<b>0</b>	<b>(24,688)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	76,515	76,515	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>76,515</b>	<b>76,515</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(24,688)</b>	<b>76,515</b>	<b>51,827</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	156,813	0	156,813	18
<b>Total (Acct. 427):</b>	<b>156,813</b>	<b>0</b>	<b>156,813</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE			0	19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>156,813</b>	<b>0</b>	<b>156,813</b>	
<b>NET INCOME:</b>	<b>26,167</b>	<b>(76,515)</b>	<b>(50,348)</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	9,667,807	5,767,398	15,435,205	24
<b>Total (Acct. 216):</b>	<b>9,667,807</b>	<b>5,767,398</b>	<b>15,435,205</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	26,167	(76,515)	(50,348)	25
<b>Total (Acct. 433):</b>	<b>26,167</b>	<b>(76,515)</b>	<b>(50,348)</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
WELLS AND SPRINGS-2007 A/C # 314	36,350		36,350	* 26
<b>Total (Acct. 434):</b>	<b>36,350</b>	<b>0</b>	<b>36,350</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>Miscellaneous Debits to Surplus--Debit (435):</b>				
OUTSIDE SERVICES EMPLOYED-2007 A/C #923	80,985		<b>80,985</b>	* 27
<b>Total (Acct. 435)--Debit:</b>	<b>80,985</b>	<b>0</b>	<b>80,985</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>9,649,339</b>	<b>5,690,883</b>	<b>15,340,222</b>	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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### Details of Income Statement Accounts (Page F-02)

**If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$10,000, please explain fully.**

A/C#434-There was an audit adjustment of \$36,350 made after the 2007 PSC report was filed.

**If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$10,000, please explain fully.**

A/C#435-There was an audit adjustment of \$80,985 to the outside services account after the 2007 PSC report was filed.

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	5,468,815	0	0	0	<b>5,468,815</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
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					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>5,468,815</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,468,815</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	282,346	0	282,346	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	79,342	0	79,342	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	0	0	0	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>361,688</b>	<b>0</b>	<b>361,688</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	7.0	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)	23,232,384	22,303,953	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,763,803	4,467,644	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
<b>Total Net Utility Plant</b>	<b>18,468,581</b>	<b>17,836,309</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	0	8
Sinking Funds (125)	0		9
Depreciation Fund (126)	0		10
Other Special Funds (128)	0		11
<b>Total Other Property and Investments</b>	<b>0</b>	<b>0</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	78,347	281,447	12
Special Deposits (134)	0		13
Working Funds (135)	200	200	14
Temporary Cash Investments (136)	1,000,000	2,000,000	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	1,924,813	1,707,583	17
Other Accounts Receivable (143)	0	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	0	0	20
Plant Materials and Operating Supplies (154)	18,417	18,417	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	5,468	3,997	25
Interest and Dividends Receivable (171)		0	26
Accrued Utility Revenues (173)		0	27
Miscellaneous Current and Accrued Assets (174)		0	28
<b>Total Current and Accrued Assets</b>	<b>3,027,245</b>	<b>4,011,644</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)	0		34
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>21,495,826</b>	<b>21,847,953</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)	1,502,262	1,502,262	<b>35</b>
Appropriated Earned Surplus (215)			<b>36</b>
Unappropriated Earned Surplus (216)	15,340,222	15,435,205	<b>37</b>
<b>Total Proprietary Capital</b>	<b>16,842,484</b>	<b>16,937,467</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	3,905,000	4,135,000	<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>3,905,000</b>	<b>4,135,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>41</b>
Accounts Payable (232)	365,632	367,357	<b>42</b>
Payables to Municipality (233)	0	0	<b>43</b>
Customer Deposits (235)		0	<b>44</b>
Taxes Accrued (236)	0	0	<b>45</b>
Interest Accrued (237)	12,398	13,129	<b>46</b>
Tax Collections Payable (241)		0	<b>47</b>
Miscellaneous Current and Accrued Liabilities (242)		0	<b>48</b>
<b>Total Current and Accrued Liabilities</b>	<b>378,030</b>	<b>380,486</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>49</b>
Customer Advances for Construction (252)		0	<b>50</b>
Other Deferred Credits (253)	370,312	395,000	<b>51</b>
<b>Total Deferred Credits</b>	<b>370,312</b>	<b>395,000</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)		0	<b>52</b>
Injuries and Damages Reserve (262)		0	<b>53</b>
Pensions and Benefits Reserve (263)		0	<b>54</b>
Miscellaneous Operating Reserves (265)		0	<b>55</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>21,495,826</b>	<b>21,847,953</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	22,303,953	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)	16,365,712	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	6,866,672	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)					8
<b>Total Utility Plant</b>	<b>23,232,384</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)	3,842,584	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	921,219	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>4,763,803</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>18,468,581</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>	3,622,940				<b>3,622,940</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	302,590				<b>302,590</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	53,409				<b>53,409</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>355,999</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>355,999</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	100,005				<b>100,005</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>COSTS TO ABANDON WELLS</b>	<b>36,350</b>				<b>36,350</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>136,355</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>136,355</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>3,842,584</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,842,584</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>	844,704				<b>844,704</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	76,515				<b>76,515</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	0				<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>76,515</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>76,515</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				<b>0</b>	18
Cost of removal	0				<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Balance end of year (111.2)</b>	<b>921,219</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>921,219</b>	26
<b>Footnotes</b>						27

**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
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	18,417	18,417	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>18,417</b>	<b>18,417</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	1,502,262	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>1,502,262</u></u>	

**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)	
MORTGAGE REV BONDS-2007	03/07/2007	12/01/2021	3.81%	3,905,000	1
<b>Total Bonds (Account 221):</b>				<b><u>3,905,000</u></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	0	1
<b>Accruals:</b>		
Charged water department expense	367,744	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>367,744</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	334,408	6
Social Security taxes	28,372	7
PSC Remainder Assessment	4,964	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>367,744</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 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>					
Mortgage Revenue Bonds	13,129	156,813	157,544	12,398	1
<b>Subtotal</b>	<b>13,129</b>	<b>156,813</b>	<b>157,544</b>	<b>12,398</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>13,129</b>	<b>156,813</b>	<b>157,544</b>	<b>12,398</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>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>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	1,924,813	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>1,924,813</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
NONE		15
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
ADVANCE ASSESSMENTS	5,468	16
<b>Total (Acct. 165):</b>	<b>5,468</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>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		19
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		20
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		21
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		22
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	370,312	23
NONE		24
<b>Total (Acct. 253):</b>	<b>370,312</b>	

## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	15,901,496	0	0	0	15,901,496	1
Materials and Supplies	18,417	0	0	0	18,417	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	3,732,762	0	0	0	3,732,762	4
Customer Advances for Construction					0	5
Regulatory Liability	382,656	0	0	0	382,656	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>11,804,495</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,804,495</b>	
Net Operating Income	142,835	0	0	0	142,835	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>1.21%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>1.21%</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	395,000	0	0	0	<b>395,000</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	24,688	0	0	0	<b>24,688</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>370,312</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>370,312</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

1. Acquisitions.

\*

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

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)	5,107,240	5,272,685	1
<b>Total Sales of Water</b>	<b>5,107,240</b>	<b>5,272,685</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	53,202	26,625	2
Rents from Water Property (472 )	246,427	120,383	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	61,946	62,393	5
<b>Total Other Operating Revenues</b>	<b>361,575</b>	<b>209,401</b>	
<b>Total Operating Revenues</b>	<b>5,468,815</b>	<b>5,482,086</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	3,737,600	3,475,597	6
Pumping Expenses (620-633)	102,117	236,107	7
Water Treatment Expenses (640-652)	27,246	18,972	8
Transmission and Distribution Expenses (660-678)	363,543	261,410	9
Customer Accounts Expenses (901-906)	108,028	89,030	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	317,112	284,818	12
<b>Total Operation and Maintenance Expenses</b>	<b>4,655,646</b>	<b>4,365,934</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	302,590	376,989	13
Amortization Expense (404-407)		0	14
Taxes (408 )	367,744	333,916	15
<b>Total Other Operating Expenses</b>	<b>670,334</b>	<b>710,905</b>	
<b>Total Operating Expenses</b>	<b>5,325,980</b>	<b>5,076,839</b>	
<b>NET OPERATING INCOME</b>	<b>142,835</b>	<b>405,247</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 )	7,520	394,546	2,261,562	5
Commercial (461.2 )	668	178,583	797,539	6
Industrial (461.3 )	100	242,490	701,413	7
Public Authority (461.4 )	69	17,060	78,631	8
<b>Total Metered Sales to General Customers (461)</b>	<b>8,357</b>	<b>832,679</b>	<b>3,839,145</b>	
Private Fire Protection Service (462 )	177		71,702	9
Public Fire Protection Service (463 )	1		1,150,904	10
Other Water Sales (465 )				11
Sales for Resale (466 )	1	8,758	45,489	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>8,536</b>	<b>841,437</b>	<b>5,107,240</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)	
TOWN OF LEDGEVIEW/LAWRENCE	NONE	8,758	45,489	1
<b>Total</b>		<b>8,758</b>	<b>45,489</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	9,014	2
Amount billed (usually per rate schedule F-1 or Fd-1)	1,141,890	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>1,150,904</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	53,202	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>53,202</b>	
<b>Rents from Water Property (472):</b>		
RENT FROM WATER TOWERS	246,427	7
<b>Total Rents from Water Property (472)</b>	<b>246,427</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
NONE		9
Return on net investment in meters charged to sewer department	61,946	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>61,946</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.**

A/C#474-Other Water Revenues - This amount is for the sewer charge of rate of return on meters.

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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)	3,718,718	3,455,958	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)	18,882	19,639	10
Maintenance of Supply Mains (616)	0		11
Maintenance of Miscellaneous Water Source Plant (617)	0		12
<b>Total Source of Supply Expenses</b>	<b>3,737,600</b>	<b>3,475,597</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)	38,135	169,091	* 16
Pumping Labor and Expenses (624)	25,855	26,037	17
Expenses Transferred--Credit (625)	0		18
Miscellaneous Expenses (626)	7,773	11,906	19
Rents (627)	0		20
Maintenance Supervision and Engineering (630)	0		21
Maintenance of Structures and Improvements (631)	15,664	17,847	22
Maintenance of Power Production Equipment (632)	0		23
Maintenance of Pumping Equipment (633)	14,690	11,226	24
<b>Total Pumping Expenses</b>	<b>102,117</b>	<b>236,107</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	0		25
Chemicals (641)	25,455	18,972	26
Operation Labor and Expenses (642)	0		27
Miscellaneous Expenses (643)	0		28
Rents (644)	0		29
Maintenance Supervision and Engineering (650)	0		30
Maintenance of Structures and Improvements (651)	417	0	31
Maintenance of Water Treatment Equipment (652)	1,374	0	32
<b>Total Water Treatment Expenses</b>	<b>27,246</b>	<b>18,972</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)	23,207	18,361	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)	49,893	40,956	35
Meter Expenses (663)	25,392	20,190	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)		0	38
Rents (666)	7,525	7,295	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	2,961	7,582	42
Maintenance of Transmission and Distribution Mains (673)	157,506	110,115	* 43
Maintenance of Services (675)	55,560	33,079	* 44
Maintenance of Meters (676)	19,738	5,608	* 45
Maintenance of Hydrants (677)	19,142	14,724	46
Maintenance of Miscellaneous Plant (678)	2,619	3,500	47
<b>Total Transmission and Distribution Expenses</b>	<b>363,543</b>	<b>261,410</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	48
Meter Reading Expenses (902)	25,323	32,332	49
Customer Records and Collection Expenses (903)	82,705	56,698	* 50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)		0	53
<b>Total Customer Accounts Expenses</b>	<b>108,028</b>	<b>89,030</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)	69,869	63,741	55
Office Supplies and Expenses (921)	19,827	36,859	* 56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	72,055	48,603	* 58
Property Insurance (924)	25,851	25,098	59
Injuries and Damages (925)		0	60
Employee Pensions and Benefits (926)	125,808	106,599	* 61
Regulatory Commission Expenses (928)		0	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)	27	353	<b>64</b>
Rents (931)	3,675	3,565	<b>65</b>
Maintenance of General Plant (932)		0	<b>66</b>
<b>Total Administrative and General Expenses</b>	<b>317,112</b>	<b>284,818</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>4,655,646</b>	<b>4,365,934</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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

If Fuel or Power Purchased for Pumping (623), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

A/C#623-Pumping is down drastically due to the full year purchase of water from the Central Brown County Water Authority.

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.

A/C#673-Maintenance of Transmission/Distribution Mains - This amount increased due to a large amount of main breaks in 2008.

A/C#675-Maintenance of Services - This amount increased due to a large amount of service work related to the mains above.

A/C#676-Maintenance of Meters - This amount increased due to the battery replacement program in 2008.

A/C#903-Customer Records and Collection - This amount increased due to a revised allocation of staff time.

A/C#921-Office Supplies and Expenses - This amount decreased due to decreased office purchases in 2008.

A/C#923-Outside Services Employed - This increased due to expenses related to the cross connection program.

A/C#926-Employee Pension & Benefits - This amount increased due to the higher cost of insurance and the allocation changes in staff time.

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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		351,081	319,725	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		16,673	16,424	2
<b>Net property tax equivalent</b>		<b>334,408</b>	<b>303,301</b>	
Social Security		28,372	26,989	3
PSC Remainder Assessment		4,964	3,626	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>367,744</b>	<b>333,916</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			Brown				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.185600				3
County tax rate	mills		5.147100				4
Local tax rate	mills		5.899200				5
School tax rate	mills		10.735100				6
Voc. school tax rate	mills		1.619400				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>23.586400</b>				<b>10</b>
Less: state credit	mills		1.798600				11
<b>Net tax rate</b>	mills		<b>21.787800</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.899200</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.354500</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>18.253700</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>23.586400</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.773908</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>21.787800</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.861749</b>				<b>21</b>
Utility Plant, Jan. 1	\$	22,285,536	22,285,536				22
Materials & Supplies	\$	18,417	18,417				23
<b>Subtotal</b>	\$	<b>22,303,953</b>	<b>22,303,953</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>22,303,953</b>	<b>22,303,953</b>				<b>26</b>
Assessment Ratio	dec.		0.933519				27
<b>Assessed Value</b>	\$	<b>20,821,164</b>	<b>20,821,164</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.861749</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>351,081</b>	<b>351,081</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	206,342					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>351,081</b>					<b>34</b>
Footnotes			*				35

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## PROPERTY TAX EQUIVALENT (WATER)

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

IF total for Utility Plant, Jan. 1 on this schedule does not match Total Utility Plant - First of Year on the Net Utility Plant schedule, please explain.

This amount did not match due to the inventory amount not being included in the total. The difference in taxes amounted to \$290. Will record this in the following year.

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## 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)	749				749	3
<b>Total Intangible Plant</b>	<b>749</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>749</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	51,132				51,132	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)	388,112			(28,423)	359,689	8 *
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>439,244</b>	<b>0</b>	<b>0</b>	<b>(28,423)</b>	<b>410,821</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	339,470				339,470	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	699,513				699,513	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	71,957				71,957	16
<b>Total Pumping Plant</b>	<b>1,110,940</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,110,940</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	15,376				15,376	18
Sand or Other Media Filtration Equipment (332)	43,311				43,311	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>58,687</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>58,687</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	1,327				1,327	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	2,251,084	334,206		28,423	2,613,713	24 *
Transmission and Distribution Mains (343)	7,267,523	497,330	90,988		7,673,865	25
Services (345)	977,374	67,304	985		1,043,693	26
Meters (346)	2,118,541	37,444	1,825		2,154,160	27
Hydrants (348)	598,863	70,615	6,207		663,271	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)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>13,214,712</b>	<b>1,006,899</b>	<b>100,005</b>	<b>28,423</b>	<b>14,150,029</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	200,000				200,000	31
Office Furniture and Equipment (391)	22,218				22,218	32
Computer Equipment (391.1)	75,424				75,424	33
Transportation Equipment (392)	249,582	21,537			271,119	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	61,287				61,287	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	4,438				4,438	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>612,949</b>	<b>21,537</b>	<b>0</b>	<b>0</b>	<b>634,486</b>	
<b>Total utility plant in service directly assignable</b>	<b>15,437,281</b>	<b>1,028,436</b>	<b>100,005</b>	<b>0</b>	<b>16,365,712</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>15,437,281</b>	<b>1,028,436</b>	<b>100,005</b>	<b>0</b>	<b>16,365,712</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.**

A/C#342-Distribution Reservoirs and Standpipes increased due to a new reservoir being added in 2007/2008.

**If Adjustments for any account are nonzero, please explain.**

A/Cs #314 &342- These amounts were reclassified in an audit entry.

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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)	0				0	24
Transmission and Distribution Mains (343)	5,513,535				5,513,535	25
Services (345)	744,876				744,876	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)	608,261				608,261	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>6,866,672</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,866,672</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>6,866,672</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,866,672</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>6,866,672</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,866,672</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	244,712	2.94%	11,411 *	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>244,712</b>		<b>11,411</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	296,471	2.43%	8,249	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	576,303	6.67%	46,658	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	40,453	4.29%	3,087	11
<b>Total Pumping Plant</b>	<b>913,227</b>		<b>57,994</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	9,178	2.50%	384	12
Sand or Other Media Filtration Equipment (332)	43,311	6.00%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
<b>Total Water Treatment Plant</b>	<b>52,489</b>		<b>384</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	451,702	1.86%	45,507	17
Transmission and Distribution Mains (343)	311,066	0.93%	69,477	18
Services (345)	463,149	2.09%	21,120	19
Meters (346)	731,340	5.00%	106,838	20
Hydrants (348)	140,482	1.59%	10,034	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>2,097,739</b>		<b>252,976</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	17,138	5.88%	1,306	24
Computer Equipment (391.1)	43,882	5.88%	4,435	25
Transportation Equipment (392)	188,028	10.56%	27,493	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	61,287	8.33%		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					0	1
312					0	2
313					0	3
314				(36,350)	219,773 *	4
316					0	5
317					0	6
	0	0	0	(36,350)	219,773	
321					304,720	7
323					0	8
325					622,961	9
326					0	10
328					43,540	11
	0	0	0	0	971,221	
331					9,562	12
332					43,311	13
333					0	14
334					0	15
	0	0	0	0	52,873	
341					0	16
342					497,209	17
343	90,988				289,555	18
345	985				483,284	19
346	1,825				836,353	20
348	6,207				144,309	21
349					0	22
	100,005	0	0	0	2,250,710	
390					0	23
391					18,444	24
391.1					48,317	25
392					215,521	26
393					0	27
394					61,287	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)	0	0.00%		<b>30</b>
Communication Equipment (397)	4,438	9.09%		<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>314,773</b>		<b>33,234</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,622,940</b>		<b>355,999</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
 <b>Total accum. prov. for depreciation</b>	 <b>3,622,940</b>		 <b>355,999</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					0	30
397					4,438	31
397.1					0	32
398					0	33
	0	0	0	0	348,007	
	100,005	0	0	(36,350)	3,842,584	
					0	34
	100,005	0	0	(36,350)	3,842,584	

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**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

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**Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)**

**If Adjustments for any account are nonzero, please explain.**

A/C# 314 adjusted for prior year audit adjustment.

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

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## 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)	0	0.00%		17
Transmission and Distribution Mains (343)	481,795	0.93%	51,276	18
Services (345)	255,224	2.09%	15,568	19
Meters (346)	0	0.00%		20
Hydrants (348)	107,685	1.59%	9,671	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>844,704</b>		<b>76,515</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					0	17
343					533,071	18
345					270,792	19
346					0	20
348					117,356	21
349					0	22
	0	0	0	0	921,219	
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>844,704</b>		<b>76,515</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		<b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>844,704</b>		<b>76,515</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	921,219	
					0	34
	0	0	0	0	921,219	

## 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	77,869		49	77,918	1
February	87,330		68	87,398	2
March	88,351		471	88,822	3
April	85,204		169	85,373	4
May	80,027		85	80,112	5
June	77,639		208	77,847	6
July	82,354		101	82,455	7
August	100,741		62	100,803	8
September	85,250		666	85,916	9
October	71,135		202	71,337	10
November	64,203		13	64,216	11
December	68,869		86	68,955	12
<b>Total annual pumpage</b>	<b>968,972</b>	<b>0</b>	<b>2,180</b>	<b>971,152</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):	971,152	1
Less: Gallons (000's) used in the treatment process:	138,473	2
Subtotal: Gallons (000's) entering distribution system:	<b>832,679</b>	3
Less: Gallons (000's) sold:	841,437	4
Gallons (000's) entering distribution system but not sold:	<b>(8,758)</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:		7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	<b>0</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>(8,758)</b>	17
Subtotal of Estimated Losses:	<b>(8,758)</b>	18
Percentage of water entering distribution system sold:	<b>101%</b>	19
Percentage of unaccounted for water:	<b>-1%</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.)	4,326	22
Date of maximum: 02/27/2008		23
Cause of maximum: Two main breaks		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,549	25
Date of minimum: 12/25/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	192,263	27
If water is purchased:		28
Vendor Name: CENTRAL BROWN COUNTY WATER AUTHORITY		29
Point of Delivery: CONNECTION BETWEEN SYSTEMS		30
What percentage of purchased water is surface water? 100%		31
Number of main breaks repaired this year:		32
Number of service breaks repaired this year:		33
Population served (estimate the number of individuals served):		34
Inside municipality?	22,645	35
Outside municipality?		36

**SOURCES OF WATER SUPPLY - GROUND WATERS**

<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
ENTERPRISE	BF187	875	19	1,728,000	Yes	1
FRONT STREET	BF183	812	12	1,152,000	Yes	2
GRANT STREET	BF184	760	17	6,192,000	Yes	3
MERRILL STREET	BF186	845	19	1,440,000	Yes	4
NINTH STREET	BF185	795	19	1,382,400	Yes	5
SCHUERING ROAD	BF188	787	24	1,584,000	Yes	6

## 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	ENTERPRISE	FRONT STREET	GRANT STREET	1
Location	ENTERPRISE	FRONT STREET	GRANT STREET	2
Purpose	P	P	P	3
Destination	R	R	D	4
Pump Manufacturer	AMERICAN	LAYNE NW	LAYNE NW	5
Year Installed	1995	1989	1989	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,200	800	520	8
Pump Motor or Standby Engine Mfr	BRYANT JACKSON	FAIRBANKS	LAYNE NW	9
Year Installed	1971	1951	1955	10
Type	NATURAL GAS	NATURAL GAS	NATURAL GAS	11
Horsepower	150	100	100	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	MERRILL STREET	NINTH STREET	SCHUERING ROAD	15
Location	MERRILL STREET	NINTH STREET	SCHUERING ROAD	16
Purpose	P	P	P	17
Destination	R	R	R	18
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE NW	19
Year Installed	1986	1991	1982	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	950	1,000	700	22
Pump Motor or Standby Engine Mfr	LAYNE NW	LAYNE NW	LAYNE NW	23
Year Installed	1966	1960	1982	24
Type	NATURAL GAS	NATURAL GAS	ELECTRIC	25
Horsepower	150	100	100	26
Footnotes				27
				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	ENTERPRISE	FRONT STREET	GRANT STREET	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R		3
Year constructed	1971	1950		4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	0	0		6
Total capacity in gallons (actual)	250,000	160,000		7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.5982	0.6190	0.6047	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	14
Footnotes				15

## 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	MATTHEW DRIVE	MERRILL STREET #1	MERRILL STREET #2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	R	3 4
Year constructed	1986	1960	1966	5
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	6 7
Elevation difference in feet (See Headnote 3.)	135	128	0	8 9
Total capacity in gallons (actual)	500,000	250,000	250,000	10 11
<b>WATER TREATMENT PLANT</b>				<b>12</b>
Disinfection, type of equipment (gas, liquid, powder, other)			OTHER	13 14
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	15 16 17
Filters, type (gravity, pressure, other, none)			NONE	18 19
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			8.8558	20 21 22
Is a corrosion control chemical used (yes, no)?			Y	23 24 25
Is water fluoridated (yes, no)?			N	26 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	NINTH STREET #1	NINTH STREET #2	SCHUERING ROAD	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3
Year constructed	1965	1960	1982	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	148	16	6
Total capacity in gallons (actual)	250,000	250,000	250,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER		OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE		NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3680		1.4400	12
Is a corrosion control chemical used (yes, no)?	Y		Y	13
Is water fluoridated (yes, no)?	N		N	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			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	0.750	0				0	1
M	D	1.000	189		100		89	2
P	D	1.500	2,440				2,440	3
M	D	2.000	487				487	4
M	D	4.000	13,830		600		13,230	5
A	D	6.000	3,432		600		2,832	6
M	D	6.000	136,563		400		136,163	7
M	S	6.000	0				0	8
P	D	6.000	12,223				12,223	9
M	D	8.000	76,936		2,900		74,036	10
P	D	8.000	135,526	380			135,906	* 11
M	D	10.000	33,122				33,122	12
P	D	10.000	56,718				56,718	13
M	D	12.000	49,295				49,295	14
M	S	12.000	326				326	15
P	D	12.000	79,759	4,200			83,959	* 16
M	S	16.000	4,502				4,502	17
P	S	18.000	865				865	18
<b>Total Within Municipality</b>			<b>606,213</b>	<b>4,580</b>	<b>4,600</b>	<b>0</b>	<b>606,193</b>	
<b>Total Utility</b>			<b>606,213</b>	<b>4,580</b>	<b>4,600</b>	<b>0</b>	<b>606,193</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 additions in the 8 & 12 inch categories were all financed with utility cash.

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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	0.750	3,679		6		3,673	1
P	1.000	1,876	3			1,879	* 2
M	1.000	1,248		2		1,246	3
M	1.500	84				84	4
P	1.500	110				110	5
P	2.000	358	2			360	* 6
M	2.000	106				106	7
M	3.000	2				2	8
M	4.000	17				17	9
P	4.000	1				1	10
M	6.000	9				9	11
P	6.000	655				655	12
P	8.000	10	3			13	* 13
P	10.000	2	1			3	* 14
<b>Total Utility</b>		<b>8,157</b>	<b>9</b>	<b>8</b>	<b>0</b>	<b>8,158</b>	<b>0</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 additions in the 1, 2, 8 & 10 inch categories were all financed with utility cash.

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

All are in use at the end of 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)	
0.500	3,058		13		3,045	0	1
0.750	6,364	56			6,420	0	2
1.000	150	2			152	0	3
1.500	125				125	30	4
2.000	112	2			114	31	5
3.000	46	1			47	24	6
4.000	26				26	11	7
6.000	2				2	2	8
10.000	0				0	0	9
<b>Total:</b>	<b>9,883</b>	<b>61</b>	<b>13</b>	<b>0</b>	<b>9,931</b>	<b>98</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)	
0.500	2,794	123	6	8	0	114	3,045	1
0.750	4,886	252	27	13	0	1,242	6,420	2
1.000	28	95	13	5	0	11	152	3
1.500	4	84	18	18	0	1	125	4
2.000	4	71	24	15	0	0	114	5
3.000	0	35	6	6	0	0	47	6
4.000	0	13	8	5	0	0	26	7
6.000	0	0	2	0	0	0	2	8
10.000	0	0	0	0	0	0	0	9
<b>Total:</b>	<b>7,716</b>	<b>673</b>	<b>104</b>	<b>70</b>	<b>0</b>	<b>1,368</b>	<b>9,931</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 City tested many of it's meters by the battery replacement program in 2008 .

**If 2-inch or greater meters are reported as residential, please explain.**

There are four 2 inch residential customers of the utility.

**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	0				0	1
Within Municipality	1,236	9	8		1,237	2
<b>Total Fire Hydrants</b>	<b>1,236</b>	<b>9</b>	<b>8</b>	<b>0</b>	<b>1,237</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	1,237
Number of distribution system valves end of year:	1,652
Number of distribution valves operated during year:	600