



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: VILLAGE OF EAST TROY MUNICIPAL WATER UTILITY

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Principal Office: 2106 CHURCH STREET  
P.O. BOX 166  
EAST TROY, WI 53120-0166

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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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## SIGNATURE PAGE

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I JUDY WETER of  
(Person responsible for accounts)

VILLAGE OF EAST TROY MUNICIPAL WATER UTILITY, certify that I  
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/31/2009  
(Date)

ADMINISTRATOR/CLERK-TREASURER  
(Title)

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## SIGNATURE PAGE

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### Signature Page (Page ii)

#### General footnotes

##### INDEPENDENT ACCOUNTANT'S REPORT

East Troy Water Utility  
East Troy, Wisconsin

We have compiled the accompanying Municipal Utility Annual Report of the East Troy Water Utility as of December 31, 2008 in the accompanying prescribed form in accordance with Statements on Standards for Accounting and Review issued by the American Institute of Certified Public Accountants. We have also compiled the supplementary information presented in the prescribed form.

Our compilation was limited to presenting in the form prescribed by the Wisconsin Public Service Commission, information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on it.

The Municipal Utility Annual Report is presented in accordance with the requirements of the Wisconsin Public Service Commission, which differ from generally accepted accounting principles. Accordingly, the Municipal Utility Annual Report is not designated for those who are not informed about such difference.

Johnson Block & Co., Inc.  
March 31, 2009

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** VILLAGE OF EAST TROY MUNICIPAL WATER UTILITY

**Utility Address:** 2106 CHURCH STREET  
P.O. BOX 166  
EAST TROY, WI 53120-0166

**When was utility organized?** 7/20/1908

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** JUDY WETER

**Title:** ADMINISTRATOR / CLERK-TREASURER

**Office Address:**

2106 CHURCH STREET  
P.O. BOX 166  
EAST TROY, WI 53120-0166

**Telephone:** (262) 642 - 6255 EXT

**Fax Number:** (262) 642 - 6259 EXT

**Email Address:** voet@easttroy-wi.com

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

**Name:** KEVIN KRYSINSKI

**Title:** PARTNER

**Office Address:** JOHNSON BLOCK AND COMPANY, INC.

49 KESSEL COURT, SUITE 210  
MADISON, WI 53711

**Telephone:** (608) 274 - 2002

**Fax Number:** (608) 274 - 4320

**Email Address:** KKrysinski@johnsonblock.com

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

**Name:** BILL LOESCH

**Title:** PRESIDENT

**Office Address:**

2106 CHURCH STREET  
EAST TROY, WI 53120

**Telephone:** (262) 642 - 6255

**Fax Number:** (262) 642 - 6259

**Email Address:**

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

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

**Name:** KEVIN KRYSINSKI

**Title:** PARTNER

**Office Address:** JOHNSON BLOCK AND COMPANY, INC.

49 KESSEL COURT, SUITE 210  
MADISON, WI 53711

**Telephone:** (608) 274 - 2002

**Fax Number:** (608) 274 - 4320

**Email Address:** KKrysinski@johnsonblock.com

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 4/7/2008

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

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

**Name:** TOM ROSSMILLER

**Title:** DPW SUPERINTENDENT

**Office Address:**

2106 CHURCH STREET  
P.O. BOX 166  
EAST TROY, WI 53120-0166

**Telephone:** (262) 642 - 6255 EXT

**Fax Number:** (262) 642 - 6426 EXT

**Email Address:**

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

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

- MR JOHN ALEXANDER
- MR FRED DOUGLASS
- MS MARY HUBBARD-NUGENT
- MR WILLIAM JOAS
- MR BILL LOESCH, PRESIDENT
- MR DUSTAN SANFORD
- MR RANDY TIMMS

**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)	728,511	740,256	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	359,157	326,468	2
Depreciation Expense (403)	125,082	87,342	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	113,093	90,020	5
<b>Total Operating Expenses</b>	<b>597,332</b>	<b>503,830</b>	
<b>Net Operating Income</b>	<b>131,179</b>	<b>236,426</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>131,179</b>	<b>236,426</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)	44,161	92,193	10
Miscellaneous Nonoperating Income (421)	87,081	147,850	11
<b>Total Other Income</b>	<b>131,242</b>	<b>240,043</b>	
<b>Total Income</b>	<b>262,421</b>	<b>476,469</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(15,057)	(15,057)	12
Other Income Deductions (426)	27,336	27,336	13
<b>Total Miscellaneous Income Deductions</b>	<b>12,279</b>	<b>12,279</b>	
<b>Income Before Interest Charges</b>	<b>250,142</b>	<b>464,190</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	200,256	138,838	14
Amortization of Debt Discount and Expense (428)	5,698	5,136	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>205,954</b>	<b>143,974</b>	
<b>Net Income</b>	<b>44,188</b>	<b>320,216</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	2,774,825	2,620,268	20
Balance Transferred from Income (433)	44,188	320,216	21
Miscellaneous Credits to Surplus (434)	284,029	0	22
Miscellaneous Debits to Surplus--Debit (435)	283,743	0	23
Appropriations of Surplus--Debit (436)	80,965	165,659	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>2,738,334</b>	<b>2,774,825</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	728,511	0	728,511	1
<b>Total (Acct. 400):</b>	<b>728,511</b>	<b>0</b>	<b>728,511</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	359,157	0	359,157	2
<b>Total (Acct. 401-402):</b>	<b>359,157</b>	<b>0</b>	<b>359,157</b>	
<b>Depreciation Expense (403):</b>				
Derived	125,082	0	125,082	3
<b>Total (Acct. 403):</b>	<b>125,082</b>	<b>0</b>	<b>125,082</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	113,093	0	113,093	5
<b>Total (Acct. 408):</b>	<b>113,093</b>	<b>0</b>	<b>113,093</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>131,179</b>	<b>0</b>	<b>131,179</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 AND DIVIDEND INCOME	44,161		44,161	11
<b>Total (Acct. 419):</b>	<b>44,161</b>	<b>0</b>	<b>44,161</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	12
DEVELOPER CONTRIBUTIONS	0	11,000	11,000	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>				
IMPACT FEES	0	76,081	76,081	14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>87,081</b>	<b>87,081</b>	
<b>TOTAL OTHER INCOME:</b>	<b>44,161</b>	<b>87,081</b>	<b>131,242</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(15,057)	0	(15,057)	15
NONE			0	16
<b>Total (Acct. 425):</b>	<b>(15,057)</b>	<b>0</b>	<b>(15,057)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	27,336	27,336	17
NONE			0	18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>27,336</b>	<b>27,336</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(15,057)</b>	<b>27,336</b>	<b>12,279</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	200,256	0	200,256	19
<b>Total (Acct. 427):</b>	<b>200,256</b>	<b>0</b>	<b>200,256</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	5,698		5,698	20
<b>Total (Acct. 428):</b>	<b>5,698</b>	<b>0</b>	<b>5,698</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>205,954</b>	<b>0</b>	<b>205,954</b>	
<b>NET INCOME:</b>	<b>(15,557)</b>	<b>59,745</b>	<b>44,188</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	1,554,632	1,220,193	2,774,825	25
<b>Total (Acct. 216):</b>	<b>1,554,632</b>	<b>1,220,193</b>	<b>2,774,825</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	(15,557)	59,745	44,188	26
<b>Total (Acct. 433):</b>	<b>(15,557)</b>	<b>59,745</b>	<b>44,188</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
RECLASSIFY IMPACT FEES 2005-2007 TO CONTRIBUTED PER PS	0	283,743	283,743	* 27
REDUCTION IN DEPRECIATION EXPENSE FINAL AUDIT	286		286	28
<b>Total (Acct. 434):</b>	<b>286</b>	<b>283,743</b>	<b>284,029</b>	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
RECLASSIFY IMPACT FEES 2005-2007 TO CONTRIBUTED PER PS	283,743		283,743	* 29
<b>Total (Acct. 435)--Debit:</b>	<b>283,743</b>	<b>0</b>	<b>283,743</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215	80,965		80,965	30
<b>Total (Acct. 436)--Debit:</b>	<b>80,965</b>	<b>0</b>	<b>80,965</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	31
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>1,174,653</b>	<b>1,563,681</b>	<b>2,738,334</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 \$5,000, please explain fully.**

RECLASSIFY 2005-2007 IMPACT FEES TO 216.2 FROM 216.1

**If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$5,000, please explain fully.**

RECLASSIFY 2005-2007 IMPACT FEES TO 216.2 FROM 216.1

---

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
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	728,511	0	0	0	728,511	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					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>728,511</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>728,511</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	97,911	0	97,911	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	0	0	0	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>97,911</b>	<b>0</b>	<b>97,911</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	2.0	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)	8,278,472	7,637,277	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,478,816	1,324,225	2
<b>Net Utility Plant</b>	<b>6,799,656</b>	<b>6,313,052</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	1,109,062	1,638,334	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
<b>Total Other Property and Investments</b>	<b>1,109,062</b>	<b>1,638,334</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	407,196	457,466	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	93,519	104,474	15
Other Accounts Receivable (143)	3,655	11,348	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	501,119	501,841	18
Plant Materials and Operating Supplies (154)	20,831	20,511	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>1,026,320</b>	<b>1,095,640</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	69,928	75,627	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
<b>Total Deferred Debits</b>	<b>69,928</b>	<b>75,627</b>	
<b>Total Assets and Other Debits</b>	<b>9,004,966</b>	<b>9,122,653</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	464,611	464,611	33
Appropriated Earned Surplus (215)	269,340	188,376	34
Unappropriated Earned Surplus (216)	2,738,334	2,774,825	35
<b>Total Proprietary Capital</b>	<b>3,472,285</b>	<b>3,427,812</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	4,635,000	4,775,000	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	0	38
<b>Total Long-Term Debt</b>	<b>4,635,000</b>	<b>4,775,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	15,966	47,165	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	105,063	81,490	43
Interest Accrued (237)	33,114	33,902	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	19,880	20,162	46
<b>Total Current and Accrued Liabilities</b>	<b>174,023</b>	<b>182,719</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	723,658	737,122	49
<b>Total Deferred Credits</b>	<b>723,658</b>	<b>737,122</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>9,004,966</b>	<b>9,122,653</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	7,637,277	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)	6,582,198	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,696,274	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>8,278,472</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)	1,030,808	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	448,008	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>1,478,816</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>6,799,656</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>	903,552				<b>903,552</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	125,082				<b>125,082</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	4,073				<b>4,073</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
ROUNDING	1				<b>1</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>129,156</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>129,156</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	1,900				<b>1,900</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>1,900</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,900</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,030,808</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,030,808</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>	420,673				<b>420,673</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	27,336				<b>27,336</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					<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>27,336</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>27,336</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				<b>0</b>	18
Cost of removal					<b>0</b>	19
Other debits (specify):						20
ROUNDING	1				<b>1</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1</b>	25
<b>Balance end of year (111.2)</b>	<b>448,008</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>448,008</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	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
<b>Total Electric Utility</b>					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	20,831	20,511
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
<b>Total Materials and Supplies</b>	20,831	20,511

**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>				
2002 REVENUE BONDS	3,450	428	31,150	1
2007 REVENUE BONDS	2,248	428	38,778	2
<b>Total</b>			<b>69,928</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	464,611	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>464,611</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)	
2004 REVENUE BONDS	08/01/2004	05/01/2023	3.84%	2,090,000	1
2007 BONDS	04/01/2007	06/01/2026	4.12%	2,545,000	2
<b>Total Bonds (Account 221):</b>				<b>4,635,000</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	81,490	1
<b>Accruals:</b>		
Charged water department expense	113,093	2
Charged electric department expense		3
Charged sewer department expense	976	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>114,069</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	81,490	6
Social Security taxes	8,505	7
PSC Remainder Assessment	501	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>90,496</b>	
<b>Balance end of year</b>	<b>105,063</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>					
2007 REVENUE BOND		17,019		17,019	1
2004 REVENUE BOND	33,902	183,237	201,044	16,095	2
<b>Subtotal</b>	<b>33,902</b>	<b>200,256</b>	<b>201,044</b>	<b>33,114</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	3
<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	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>33,902</b>	<b>200,256</b>	<b>201,044</b>	<b>33,114</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>		
SIP 2004 BOND REDEMPTION RESERVE	253,505	3
SIP 2007 BOND REDEMPTION RESERVE	224,127	4
SIP WATER SYSTEM BOND 2007	24,562	5
SPECIAL DEBT REDEMPTION FUND	149,780	6
DEPRECIATION RESERVE	457,088	7
<b>Total (Acct. 125):</b>	<b>1,109,062</b>	
<b>Depreciation Fund (126):</b>		
NONE		8
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		9
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		10
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		11
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	93,519	12
Electric		13
Sewer (Regulated)		14
<b>Other (specify):</b>		
NONE		15
<b>Total (Acct. 142):</b>	<b>93,519</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		16
Merchandising, jobbing and contract work		17
<b>Other (specify):</b>		
SPECIAL ASSESSMENT RECEIVABLE - WATER	3,620	* 18
ACCOUNTS RECEIVABLE	35	19
<b>Total (Acct. 143):</b>	<b>3,655</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>Receivables from Municipality (145):</b>		
DUE FROM TAX COLLECTION FUND	4,902	* 20
ADVANCE RECEIVABLE - TIF 3	496,217	* 21
<b>Total (Acct. 145):</b>	<b>501,119</b>	
<b>Prepayments (165):</b>		
NONE		22
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		23
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		24
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		25
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		26
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		27
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		28
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	225,850	29
DEFERRED REVENUE	1,591	30
DEFERRED CREDIT - TIF ELIGIBLE PLANT	496,217	31
<b>Total (Acct. 253):</b>	<b>723,658</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

(143) Special Assessments Receivable - Assessments for water utility work.

(145) Due from Tax Collection Fund - Special assessments and delinquent utilities that were put on the tax roll.

(145) Advance Receivable - An advance has been set up for TIF eligible work as well as a deferred. credit.

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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)	5,720,363	0	0	0	5,720,363	1
Materials and Supplies	20,671	0	0	0	20,671	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	967,180	0	0	0	967,180	4
Customer Advances for Construction					0	5
Regulatory Liability	233,377	0	0	0	233,377	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>4,540,477</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,540,477</b>	
Net Operating Income	131,179	0	0	0	131,179	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>2.89%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>2.89%</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	240,905	0	0	0	<b>240,905</b>	1
<b>Add credits during year:</b>						
ROUNDING	2				<b>2</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	15,057	0	0	0	<b>15,057</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>225,850</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>225,850</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)	680,432	695,247	1
<b>Total Sales of Water</b>	<b>680,432</b>	<b>695,247</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	2,960	2,479	2
Rents from Water Property (472 )	39,442	37,285	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	5,677	5,245	5
<b>Total Other Operating Revenues</b>	<b>48,079</b>	<b>45,009</b>	
<b>Total Operating Revenues</b>	<b>728,511</b>	<b>740,256</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	30,566	15,424	6
Pumping Expenses (620-625)	62,449	66,293	7
Water Treatment Expenses (630-635)	53,995	49,511	8
Transmission and Distribution Expenses (640-655)	78,048	74,346	9
Customer Accounts Expenses (901-906)	29,445	27,106	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	104,654	93,788	12
<b>Total Operation and Maintenance Expenses</b>	<b>359,157</b>	<b>326,468</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	125,082	87,342	13
Amortization Expense (404-407)		0	14
Taxes (408 )	113,093	90,020	15
<b>Total Other Operating Expenses</b>	<b>238,175</b>	<b>177,362</b>	
<b>Total Operating Expenses</b>	<b>597,332</b>	<b>503,830</b>	
<b>NET OPERATING INCOME</b>	<b>131,179</b>	<b>236,426</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 )	1,113	55,054	232,420	5
Commercial (461.2 )	292	40,115	97,250	6
Industrial (461.3 )	31	83,438	131,658	7
Public Authority (461.4 )	35	4,650	15,386	8
<b>Total Metered Sales to General Customers (461)</b>	<b>1,471</b>	<b>183,257</b>	<b>476,714</b>	
Private Fire Protection Service (462 )	36		18,878	9
Public Fire Protection Service (463 )	1		184,840	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>1,508</b>	<b>183,257</b>	<b>680,432</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)	184,840	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>184,840</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	2,960	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>2,960</b>	
<b>Rents from Water Property (472):</b>		
CELL TOWER RENT	39,442	7
<b>Total Rents from Water Property (472)</b>	<b>39,442</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
PERMITS AND OTHER MISCELLANEOUS	2,104	9
Return on net investment in meters charged to sewer department	3,573	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>5,677</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	17,992	14,983	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	8,167	393	3
Maintenance of Water Source Plant (605)	4,407	48	4
<b>Total Source of Supply Expenses</b>	<b>30,566</b>	<b>15,424</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	6,066	4,160	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	50,731	47,432	* 7
Operation Supplies and Expenses (623)	1,012	358	8
Maintenance of Pumping Plant (625)	4,640	14,343	* 9
<b>Total Pumping Expenses</b>	<b>62,449</b>	<b>66,293</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	16,775	18,194	10
Chemicals (631)	7,340	5,424	11
Operation Supplies and Expenses (632)	2,737	3,421	12
Maintenance of Water Treatment Plant (635)	27,143	22,472	13
<b>Total Water Treatment Expenses</b>	<b>53,995</b>	<b>49,511</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	10,617	11,838	14
Operation Supplies and Expenses (641)	980	2,276	15
Maintenance of Distribution Reservoirs and Standpipes (650)	15,067	17,589	16
Maintenance of Mains (651)	13,153	17,191	17
Maintenance of Services (652)	6,602	8,173	18
Maintenance of Meters (653)	9,452	7,577	19
Maintenance of Hydrants (654)	19,498	6,497	* 20
Maintenance of Other Plant (655)	2,679	3,205	21
<b>Total Transmission and Distribution Expenses</b>	<b>78,048</b>	<b>74,346</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	6,590	7,410	22
Accounting and Collecting Labor (902)	18,478	18,833	23
Supplies and Expenses (903)	4,377	863	24
Uncollectible Accounts (904)		0	25

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)			26
<b>Total Customer Accounts Expenses</b>	<b>29,445</b>	<b>27,106</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	12,324	12,530	28
Office Supplies and Expenses (921)	4,513	3,597	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	23,174	15,052	31
Property Insurance (924)	12,111	12,184	32
Injuries and Damages (925)	0	0	33
Employee Pensions and Benefits (926)	44,312	46,102	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	4,348	923	36
Transportation Expenses (933)	3,872	3,400	37
Maintenance of General Plant (935)		0	38
<b>Total Administrative and General Expenses</b>	<b>104,654</b>	<b>93,788</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>359,157</b>	<b>326,468</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 (622), 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.

PER KWH COST INCREASED.

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

(602) ADDITIONAL WATER TESTING

(625) NO MAJOR REPAIRS IN 2008

(654) INCLUDES WATER MAIN VALVE BOXES AND REPLACEMENT VALVE

(923) WATER RATE STUDY COMPLETED

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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		105,063	84,142	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		976	929	2
<b>Net property tax equivalent</b>		<b>104,087</b>	<b>83,213</b>	
Social Security		8,505	6,197	3
PSC Remainder Assessment		501	610	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>113,093</b>	<b>90,020</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			Walworth				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.179609				3
County tax rate	mills		4.028237				4
Local tax rate	mills		6.228383				5
School tax rate	mills		8.110260				6
Voc. school tax rate	mills		1.298027				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>19.844516</b>				<b>10</b>
Less: state credit	mills		1.359755				11
<b>Net tax rate</b>	mills		<b>18.484761</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>6.228383</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>9.408287</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>15.636670</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>19.844516</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.787959</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>18.484761</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>14.565238</b>				<b>21</b>
Utility Plant, Jan. 1	\$	7,637,277	7,637,277				22
Materials & Supplies	\$	20,511	20,511				23
<b>Subtotal</b>	\$	<b>7,657,788</b>	<b>7,657,788</b>				<b>24</b>
Less: Plant Outside Limits	\$	18,900	18,900				25
<b>Taxable Assets</b>	\$	<b>7,638,888</b>	<b>7,638,888</b>				<b>26</b>
Assessment Ratio	dec.		0.944282				27
<b>Assessed Value</b>	\$	<b>7,213,264</b>	<b>7,213,264</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>14.565238</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>105,063</b>	<b>105,063</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	44,142					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>105,063</b>					<b>34</b>
Footnotes							35

## 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 \$10,000. 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)	5,609				5,609	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)	1,453,507	129,268		(46,490)	1,536,285	* 8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>1,459,116</b>	<b>129,268</b>	<b>0</b>	<b>(46,490)</b>	<b>1,541,894</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	310,856	526,753			837,609	* 12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	211,250	621,657			832,907	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	28,586				28,586	16
<b>Total Pumping Plant</b>	<b>550,692</b>	<b>1,148,410</b>	<b>0</b>	<b>0</b>	<b>1,699,102</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)	12,446				12,446	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>12,446</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>12,446</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	2,948				2,948	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	529,775				529,775	24
Transmission and Distribution Mains (343)	1,605,707	463,117			2,068,824	25
Services (345)	262,146	4,000			266,146	26
Meters (346)	141,969	12,265	900		153,334	27
Hydrants (348)	180,380	15,000	1,000		194,380	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 \$10,000. 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>2,722,925</b>	<b>494,382</b>	<b>1,900</b>	<b>0</b>	<b>3,215,407</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)	9,397				9,397	32
Computer Equipment (391.1)	5,306				5,306	33
Transportation Equipment (392)	61,701				61,701	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)	36,946			(1)	36,945	41
<b>Total General Plant</b>	<b>113,350</b>	<b>0</b>	<b>0</b>	<b>(1)</b>	<b>113,349</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,858,529</b>	<b>1,772,060</b>	<b>1,900</b>	<b>(46,491)</b>	<b>6,582,198</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>4,858,529</b>	<b>1,772,060</b>	<b>1,900</b>	<b>(46,491)</b>	<b>6,582,198</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 \$50,000, please explain. If applicable, provide construction authorization.**

(314) Enginnering fees and legal fees incurred with Well #7

(321) Well House #7

(325) Booster station for Well #7

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

(314) 2008 additions were reflected in 2007 PSC Report. Should have been in CWIP.

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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 \$10,000. 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)	1,265,241				1,265,241	25
Services (345)	235,265	2,000			237,265	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 \$10,000. 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)	184,768	9,000			193,768	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>1,685,274</b>	<b>11,000</b>	<b>0</b>	<b>0</b>	<b>1,696,274</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>1,685,274</b>	<b>11,000</b>	<b>0</b>	<b>0</b>	<b>1,696,274</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>1,685,274</b>	<b>11,000</b>	<b>0</b>	<b>0</b>	<b>1,696,274</b>	

## 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.

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			16,893	16,893	1
February			14,855	14,855	2
March			15,940	15,940	3
April			15,482	15,482	4
May			17,207	17,207	5
June			15,566	15,566	6
July			18,773	18,773	7
August			20,155	20,155	8
September			18,336	18,336	9
October			17,888	17,888	10
November			13,704	13,704	11
December			13,152	13,152	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>197,951</b>	<b>197,951</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):	197,951	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>197,951</b>	3
Less: Gallons (000's) sold:	183,257	4
Gallons (000's) entering distribution system but not sold:	<b>14,694</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	1,854	7
Gallons (000's) used for fire protection:	12	8
Gallons (000's) used to prevent freezing of distribution system:	392	9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	<b>2,258</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	3,491	13
Gallons (000's) lost due to service leaks or breaks:	5,330	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>3,615</b>	17
Subtotal of Estimated Losses:	<b>12,436</b>	18
Percentage of water entering distribution system sold:	<b>93%</b>	19
Percentage of unaccounted for water:	<b>2%</b>	20
If more than 25%, indicate causes:		21

If more than 25%, 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.)	1,041	22
Date of maximum: 05/13/2008		23
Cause of maximum: FIRE HYDRANT FLUSHING		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	321	25
Date of minimum: 12/03/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	452,429	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:	8	32
Number of service breaks repaired this year:	5	33
Population served (estimate the number of individuals served):		34
Inside municipality?		35
Outside municipality?		36

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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<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>	
2028 WEST STREET	5	1,500	19	222,253	Yes	<b>1</b>
3103 NORTH STREET	8	101	40	222,232	Yes	<b>2</b>
2808 OAKMOUNT DRIVE	7	100	12	78,747	Yes	<b>3</b>
3219 NORTH STREET	6	160	12	127,486	Yes	<b>4</b>

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## 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	5	6	8	1
Location	2028 WEST STREET	3219 NORTH STREET	3103 NORTH STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE NW	LAYNE NW	LAYNE NW	5
Year Installed	1986	1982	2004	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	727	406	350	8
Pump Motor or Standby Engine Mfr	CUMMINS	CONTINENTAL	GE	9 10
Year Installed	2001	1970	2004	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	150	40	30	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER FIRE PUM	BOOSTER STATION (2 PUMPS)	WELL 7	15
Location	2491 HWY 120	2491 HWY 120	2808 OAKMOUNT DR	16
Purpose	B	B	P	17
Destination	D	D	D	18
Pump Manufacturer	CRANE	CRANE	CTW CORP	19
Year Installed	2006	2006	2008	20
Type	OTHER	OTHER	VERTICAL TURBINE	21
Actual Capacity (gpm)	2,000	325	1,000	22
Pump Motor or Standby Engine Mfr	CUMMINS	CUMMINS	CUMMINS	23 24
Year Installed	2006	2006	2008	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	200	25	125	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	2	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2 3</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	S	4 5
Year constructed	1970	1999	6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	160	130	9 10
Total capacity in gallons (actual)	200,000	650,000	11 12
<b>WATER TREATMENT PLANT</b>			<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.4300	0.0000	21 22 23
Is a corrosion control chemical used (yes, no)?	N	N	24 25
Is water fluoridated (yes, no)?	Y	Y	26 27
Footnotes			28

## 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)		
P	D	1.000	1,037				1,037	1
P	D	2.000	10				10	2
M	D	4.000	11,189				11,189	3
M	D	6.000	34,074				34,074	4
P	D	6.000	527				527	5
M	D	8.000	12,608				12,608	6
P	D	8.000	21,625				21,625	7
M	D	10.000	1,267				1,267	8
P	D	10.000	580				580	9
M	D	12.000	12,838				12,838	10
P	D	12.000	33,958	4,944			38,902	* 11
<b>Total Within Municipality</b>			<b>129,713</b>	<b>4,944</b>	<b>0</b>	<b>0</b>	<b>134,657</b>	
P	D	6.000	80				80	12
P	D	12.000	1,360				1,360	13
<b>Total Outside of Municipality</b>			<b>1,440</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,440</b>	
<b>Total Utility</b>			<b>131,153</b>	<b>4,944</b>	<b>0</b>	<b>0</b>	<b>136,097</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.**

**FINANCING FOR ADDITIONS WAS FROM OPERATIONS.**

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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	856				856	31	1
M	1.000	308				308	1	2
M	1.250	70				70		3
M	1.500	16	2			18	2	* 4
M	2.000	6				6	1	5
M	4.000	5				5		6
P	4.000	8				8		7
M	6.000	1				1		8
P	6.000		1			1		* 9
P	8.000	27				27		10
M	8.000	2				2		11
<b>Total Utility</b>		<b>1,299</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>1,302</b>	<b>35</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.**

SERVICES WERE ADDED AT WELL #7 AND BOSSTER STATION. THESE 2 SERVICES WERE FINANCED BY UTILITY THROUGH OPERATIONS.

ONE 6" SERVICE WAS ADDED AT HONEY CREEK PLAZA II AND PAID BY DEVELOPER. ESTIMATED COST BASED ON COST OF PLANT FINANCED.

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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	332	6	8	(6)	324	34	*	1
0.750	1,100	72	9	6	1,169	190	*	2
1.000	76	8			84	8		3
1.250	0				0	0		4
1.500	10		1		9	5	*	5
2.000	16	1		1	18	3	*	6
3.000	9				9	9		7
4.000	0				0	0		8
6.000	0				0	0		9
8.000	0				0	0		10
10.000	0				0	0		11
<b>Total:</b>	<b>1,543</b>	<b>87</b>	<b>18</b>	<b>1</b>	<b>1,613</b>	<b>249</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	265	27	1	3	0	28	324	*	1
0.750	848	205	14	11	0	91	1,169	*	2
1.000	0	42	11	10	0	21	84		3
1.250	0	0	0	0	0	0	0		4
1.500	0	5	1	2	0	1	9	*	5
2.000	0	11	2	4	0	1	18	*	6
3.000	0	2	2	5	0	0	9		7
4.000	0	0	0	0	0	0	0		8
6.000	0	0	0	0	0	0	0		9
8.000	0	0	0	0	0	0	0		10
10.000	0	0	0	0	0	0	0		11
<b>Total:</b>	<b>1,113</b>	<b>292</b>	<b>31</b>	<b>35</b>	<b>0</b>	<b>142</b>	<b>1,613</b>		

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## METERS

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### Meters (Page W-21)

Explain all reported adjustments.

Classified in wrong size. Adjust to count.

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, station meters are tested every two years.

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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	5			(5)	0	*	1
Within Municipality	249	8	2	9	264	*	2
<b>Total Fire Hydrants</b>	<b>254</b>	<b>8</b>	<b>2</b>	<b>4</b>	<b>264</b>		
<b>Flushing Hydrants</b>							
	5	1			6	*	3
<b>Total Flushing Hydrants</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>0</b>	<b>6</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:	281	*
Number of distribution system valves end of year:	426	
Number of distribution valves operated during year:	216	

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

#### Explain all reported Adjustments.

5 HYDRANTS PREVIOUSLY REPORT OUTSIDE OF MUNICIPALITY ARE WITHIN MUNICIPALITY. REMAINING  
ADJUSTMENT OF 4 IS TO ADJUST TO CLIENT COUNTS.

HYDRANTS OPERATED DURING THE YEAR INCLUDES 11 PRIVATE HYDRANTS

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