



3013 (02-05-09)

**ANNUAL REPORT**

OF

Name: LAKE GENEVA MUNICIPAL WATER UTILITY

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Principal Office: 361 MAIN STREET  
P.O. BOX 187  
LAKE GENEVA, WI 53147

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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:** LAKE GENEVA MUNICIPAL WATER UTILITY

**Utility Address:** 361 MAIN STREET

P.O. BOX 187

LAKE GENEVA, WI 53147

**When was utility organized?** 1/1/1890

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** lgwater@genevaonline.com

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

**Name:** MR DANIEL WINKLER

**Title:** DIRECTOR OF UTILITIES

**Office Address:**

361 MAIN STREET

P.O. BOX 187

LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 2311

**Fax Number:** (262) 248 - 0589

**Email Address:** lgwater@genevaonline.com

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

**Name:** KAREN S. HALL

**Title:** CPA

**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 0220

**Fax Number:** (262) 248 - 8429

**Email Address:** kshcanada@sbcglobal.net

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

**Name:** MR. BIRDELL BRELLENTHIN

**Title:** PRESIDENT

**Office Address:**

361 MAIN STREET

P.O. BOX 187

LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 2311

**Fax Number:** (262) 248 - 0589

**Email Address:** lgwater@genevaonline.com

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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:** PATRICK W. ROMENESKO

**Title:** CPA/OWNER

**Office Address:** PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE

P.O. BOX 508

LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 0220

**Fax Number:** (262) 248 - 8429

**Email Address:** pwrrome@sbcglobal.net

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 3/7/2009

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2008

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

**Name:** MR DANIEL WINKLER

**Title:** DIRECTOR OF UTILITIES

**Office Address:**

361 MAIN STREET  
P.O. BOX 187  
LAKE GENEVA, WI 53147

**Telephone:** (262) 248 - 2311

**Fax Number:** (262) 248 - 0589

**Email Address:** lgwater@genevaonline.com

**Name of utility commission/committee:** LAKE GENEVA UTILITY COMMISSION

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

- MR BIRDELL BRELLENTHIN, PRESIDENT
- MR WILLIAM CHESEN, MAYOR
- MR LARRY MAGEE, SECRETARY
- MS PENNY ROEHER, ALDERMAN
- MR TONY SAIA, CITIZEN MEMBER
- MR TIM SCHILLER, CITIZEN MEMBER
- MR DON TOLAR, ALDERMAN
- MR DANIEL WINKLER, DIRECTOR OF UTILITIES

**Is sewer service rendered by the utility?** YES

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

**Date of Ordinance:**

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

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

**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**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)	1,319,642	1,306,440	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	734,399	802,738	2
Depreciation Expense (403)	269,063	261,498	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	242,542	238,243	5
<b>Total Operating Expenses</b>	<b>1,246,004</b>	<b>1,302,479</b>	
<b>Net Operating Income</b>	<b>73,638</b>	<b>3,961</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>73,638</b>	<b>3,961</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)	42,007	70,040	10
Miscellaneous Nonoperating Income (421)	161,593	164,181	11
<b>Total Other Income</b>	<b>203,600</b>	<b>234,221</b>	
<b>Total Income</b>	<b>277,238</b>	<b>238,182</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(24,883)	(24,883)	12
Other Income Deductions (426)	112,922	131,362	13
<b>Total Miscellaneous Income Deductions</b>	<b>88,039</b>	<b>106,479</b>	
<b>Income Before Interest Charges</b>	<b>189,199</b>	<b>131,703</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	49	0	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>49</b>	<b>0</b>	
<b>Net Income</b>	<b>189,150</b>	<b>131,703</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	11,024,655	10,892,952	20
Balance Transferred from Income (433)	189,150	131,703	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>11,213,805</b>	<b>11,024,655</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	1,319,642	0	1,319,642	1
<b>Total (Acct. 400):</b>	<b>1,319,642</b>	<b>0</b>	<b>1,319,642</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	734,399	0	734,399	2
<b>Total (Acct. 401-402):</b>	<b>734,399</b>	<b>0</b>	<b>734,399</b>	
<b>Depreciation Expense (403):</b>				
Derived	269,063	0	269,063	3
<b>Total (Acct. 403):</b>	<b>269,063</b>	<b>0</b>	<b>269,063</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	242,542	0	242,542	5
<b>Total (Acct. 408):</b>	<b>242,542</b>	<b>0</b>	<b>242,542</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>73,638</b>	<b>0</b>	<b>73,638</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST ON INVESTMENTS	42,007		42,007	11
<b>Total (Acct. 419):</b>	<b>42,007</b>	<b>0</b>	<b>42,007</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		161,468	161,468	12
MISCELLANOUES-DEPARTMENT OF PUBLIC WORKS	125		125	13
<b>Total (Acct. 421):</b>	<b>125</b>	<b>161,468</b>	<b>161,593</b>	
<b>TOTAL OTHER INCOME:</b>	<b>42,132</b>	<b>161,468</b>	<b>203,600</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	(24,883)	0	(24,883)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(24,883)</b>	<b>0</b>	<b>(24,883)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	87,759	87,759	16
TRANSFER TO CITY FOR DESIGNATED MUNICIPAL PROJECTS	25,163		25,163	17
<b>Total (Acct. 426):</b>	<b>25,163</b>	<b>87,759</b>	<b>112,922</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>280</b>	<b>87,759</b>	<b>88,039</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	49	0	49	18
<b>Total (Acct. 427):</b>	<b>49</b>	<b>0</b>	<b>49</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>49</b>	<b>0</b>	<b>49</b>	
<b>NET INCOME:</b>	<b>115,441</b>	<b>73,709</b>	<b>189,150</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	6,378,673	4,645,982	11,024,655	24
<b>Total (Acct. 216):</b>	<b>6,378,673</b>	<b>4,645,982</b>	<b>11,024,655</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	115,441	73,709	189,150	25
<b>Total (Acct. 433):</b>	<b>115,441</b>	<b>73,709</b>	<b>189,150</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</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>				
NONE			0	27
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>6,494,114</b>	<b>4,719,691</b>	<b>11,213,805</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	0	0	0	0	0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
<b>Other (list by major classes):</b>						
NONE	0	0	0	0	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	1,319,642	0	0	0	1,319,642	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	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	0	0	0	0	5
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE	0	0	0	0	0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,319,642</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,319,642</b>	

## DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	337,078	0	337,078	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	1,594	0	1,594	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>338,672</b>	<b>0</b>	<b>338,672</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	6.7	1
Electric	0.0	2
Gas	0.0	3
Sewer	0.0	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)	17,154,496	16,517,786	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	5,057,855	4,694,090	2
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>12,096,641</b>	<b>11,823,696</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)	18,362	18,362	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	99,724	54,672	11
<b>Total Other Property and Investments</b>	<b>118,086</b>	<b>73,034</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	700	700	12
Special Deposits (134)	0	0	13
Working Funds (135)	305,002	211,956	14
Temporary Cash Investments (136)	786,191	975,051	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	206,822	222,558	17
Other Accounts Receivable (143)	134,782	72,676	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	65,778	147,466	20
Plant Materials and Operating Supplies (154)	70,033	53,798	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	2,829	4,267	25
Interest and Dividends Receivable (171)	0	0	26
Accrued Utility Revenues (173)	0	0	27
Miscellaneous Current and Accrued Assets (174)	0	0	28
<b>Total Current and Accrued Assets</b>	<b>1,572,137</b>	<b>1,688,472</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	2,053	2,053	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
<b>Total Deferred Debits</b>	<b>2,053</b>	<b>2,053</b>	
<b>Total Assets and Other Debits</b>	<b>13,788,917</b>	<b>13,587,255</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)	1,716,979	1,716,979	35
Appropriated Earned Surplus (215)	0	0	36
Unappropriated Earned Surplus (216)	11,213,805	11,024,655	37
<b>Total Proprietary Capital</b>	<b>12,930,784</b>	<b>12,741,634</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	9,504	0	40
<b>Total Long-Term Debt</b>	<b>9,504</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	39,152	40,032	42
Payables to Municipality (233)	4,102	38,552	43
Customer Deposits (235)	395	0	44
Taxes Accrued (236)	224,790	221,180	45
Interest Accrued (237)	0	0	46
Tax Collections Payable (241)	0	0	47
Miscellaneous Current and Accrued Liabilities (242)	0	0	48
<b>Total Current and Accrued Liabilities</b>	<b>268,439</b>	<b>299,764</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)	120,216	67,118	50
Other Deferred Credits (253)	444,997	467,429	51
<b>Total Deferred Credits</b>	<b>565,213</b>	<b>534,547</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	52
Injuries and Damages Reserve (262)	0	0	53
Pensions and Benefits Reserve (263)	14,977	11,310	54
Miscellaneous Operating Reserves (265)	0	0	55
<b>Total Operating Reserves</b>	<b>14,977</b>	<b>11,310</b>	
<b>Total Liabilities and Other Credits</b>	<b>13,788,917</b>	<b>13,587,255</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	16,517,786	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)	11,641,917	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,242,050	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	197,158				6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	73,371				8
<b>Total Utility Plant</b>	<b>17,154,496</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)	4,169,071	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	888,784	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>5,057,855</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>12,096,641</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>	3,893,065				<b>3,893,065</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	269,063				<b>269,063</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	25,783				<b>25,783</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>294,846</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>294,846</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	18,840				<b>18,840</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>18,840</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,840</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>4,169,071</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,169,071</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>	801,025				<b>801,025</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	87,759				<b>87,759</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>87,759</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>87,759</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>888,784</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>888,784</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	0	0	1
NONE	0	0	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	0	0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Additions:</b>		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	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	0	0	0	0	1
Fuel stock expenses (152)	0	0	0	0	0	0	2
Plant mat. & oper. sup. (154)	0	0	0	0	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)	70,033	53,798	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
<b>Total Materials and Supplies</b>	<b>70,033</b>	<b>53,798</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	1,716,979	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<u><u>1,716,979</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)	1
None				0	1
<b>Total Bonds (Account 221):</b>				<b>0</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>					
ALLIANT UTILITIES	09/01/2008	08/31/2013	1.97%	9,504	2
<b>Total for Account 224</b>				<b>9,504</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	221,180	1
<b>Accruals:</b>		
Charged water department expense	242,542	2
Charged electric department expense	0	3
Charged sewer department expense	7,500	4
<b>Other (explain):</b>		
NONE	0	5
<b>Total Accruals and other credits</b>	<b>250,042</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	221,180	6
Social Security taxes	24,163	7
PSC Remainder Assessment	1,089	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>246,432</b>	
<b>Balance end of year</b>	<b>224,790</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>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
ALLIANT UTILITIES	0	49	49	0	3
<b>Subtotal</b>	<b>0</b>	<b>49</b>	<b>49</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>0</b>	<b>49</b>	<b>49</b>	<b>0</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>		
WATER MAIN ASSESSMENTS	18,362	2
<b>Total (Acct. 124):</b>	<b>18,362</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>		
WATER IMPACT FEES	99,724	5
<b>Total (Acct. 128):</b>	<b>99,724</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	205,337	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
MISCELLANEOUS INVOICES FOR PARTS, LABOR AND BULK WATER	1,485	11
<b>Total (Acct. 142):</b>	<b>206,822</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
BALANCE DUE FROM SEWER FOR OTHER EXPENSES	58,224	14
BALANCE DUE FROM SEWER FOR JOINT METER COSTS	76,558	15
<b>Total (Acct. 143):</b>	<b>134,782</b>	
<b>Receivables from Municipality (145):</b>		
MISCELLANEOUS INVOICES DUE FROM CITY OF LAKE GENEVA	1,019	16
DELINQUENT WATER/SEWER BILLS PLACED ON THE 2008 TAX ROLL	7,044	17
BALANCE DUE ON 2008 PUBLIC FIRE PROTECTION	57,715	18
<b>Total (Acct. 145):</b>	<b>65,778</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
PREPAID MISC - DIGGERS HOTLINE/POSTAGE/ALARM SYSTEM	2,829	19
<b>Total (Acct. 165):</b>	<b>2,829</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
PRELIMINARY COSTS FOR FILTER DESIGN	2,053	21
<b>Total (Acct. 183):</b>	<b>2,053</b>	
<b>Clearing Accounts (184):</b>		
NONE		22
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		23
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		24
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
MISCELLANEOUS BENEFITS PAYABLE TO CITY OF LAKE GENEVA	4,102	25
<b>Total (Acct. 233):</b>	<b>4,102</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	373,240	26
DEFERRED TOWER RENTAL INCOME	54,749	27
DEFERRED SPECIAL ASSESSMENTS	17,008	28
<b>Total (Acct. 253):</b>	<b>444,997</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 \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.**

DONE

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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)	11,439,114	0	0	0	<b>11,439,114</b>	<b>1</b>
Materials and Supplies	61,915	0	0	0	<b>61,915</b>	<b>2</b>
<b>Other (specify):</b>						
NONE	0	0	0	0	<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	4,031,068	0	0	0	<b>4,031,068</b>	<b>4</b>
Customer Advances for Construction	93,666	0	0	0	<b>93,666</b>	<b>5</b>
Regulatory Liability	385,681	0	0	0	<b>385,681</b>	<b>6</b>
NONE	0	0	0	0	<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>6,990,614</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,990,614</b>	
Net Operating Income	73,638	0	0	0	<b>73,638</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>1.05%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>1.05%</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	398,123	0	0	0	398,123	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	24,883	0	0	0	24,883	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>373,240</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>373,240</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.**

NONE

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**2. Leaseholder changes.**

NONE

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**3. Extensions of service.**

Utility plant was constructed by a developer for a new subdivision and a retail developer and contributed to the utility.

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**4. Estimated changes in revenues due to rate changes.**

NONE

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**5. Obligations incurred or assumed, excluding commercial paper.**

NONE

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**6. Formal proceedings with the Public Service Commission.**

NONE

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**7. Any additional matters.**

NONE

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,157,265	1,169,607	1
<b>Total Sales of Water</b>	<b>1,157,265</b>	<b>1,169,607</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	4,041	2,886	2
Rents from Water Property (472 )	120,636	97,569	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	37,700	36,378	5
<b>Total Other Operating Revenues</b>	<b>162,377</b>	<b>136,833</b>	
<b>Total Operating Revenues</b>	<b>1,319,642</b>	<b>1,306,440</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	31,094	52,497	6
Pumping Expenses (620-633)	91,209	85,904	7
Water Treatment Expenses (640-652)	95,831	90,242	8
Transmission and Distribution Expenses (660-678)	150,840	126,197	9
Customer Accounts Expenses (901-906)	42,800	48,936	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	322,625	398,962	12
<b>Total Operation and Maintenance Expenses</b>	<b>734,399</b>	<b>802,738</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	269,063	261,498	13
Amortization Expense (404-407)	0	0	14
Taxes (408 )	242,542	238,243	15
<b>Total Other Operating Expenses</b>	<b>511,605</b>	<b>499,741</b>	
<b>Total Operating Expenses</b>	<b>1,246,004</b>	<b>1,302,479</b>	
<b>NET OPERATING INCOME</b>	<b>73,638</b>	<b>3,961</b>	

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## WATER OPERATING REVENUES & EXPENSES

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### Water Operating Revenues & Expenses (Page W-01)

#### General footnotes

Prior year report did not use the same reporting class as the current year - prior year totals were validated against last year's report.

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## 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 )	7	2,707	5,127	1
Commercial (460.2 )	4	66	122	2
Industrial (460.3 )	0	0	0	3
Public Authority (460.4 )	0	0	0	4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>11</b>	<b>2,773</b>	<b>5,249</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	3,228	150,645	463,825	5
Commercial (461.2 )	510	188,180	352,010	6
Industrial (461.3 )	33	13,643	24,861	7
Public Authority (461.4 )	43	22,600	37,971	8
<b>Total Metered Sales to General Customers (461)</b>	<b>3,814</b>	<b>375,068</b>	<b>878,667</b>	
Private Fire Protection Service (462 )	79		46,540	9
Public Fire Protection Service (463 )	1		226,809	10
Other Water Sales (465 )	0	0	0	11
Sales for Resale (466 )	0	0	0	12
Interdepartmental Sales (467 )	0	0	0	13
<b>Total Sales of Water</b>	<b>3,905</b>	<b>377,841</b>	<b>1,157,265</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>		
Wholesale fire protection billed		1
Amount billed (usually per rate schedule F-1 or Fd-1)	226,809	2
NONE		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
<b>Other (specify):</b>		
<b>Total Public Fire Protection Service (463)</b>	<b>226,809</b>	
<b>Forfeited Discounts (470):</b>		
RESTITUTION	500	5
NONE		6
Customer late payment charges	3,541	7
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>4,041</b>	
<b>Rents from Water Property (472):</b>		
US CELLULAR RENT	17,856	8
SPRINT RENT	28,367	9
CINGULAR RENT	33,445	10
GENEVA ON LINE RENT	25,516	11
VERIZON RENT	15,452	12
<b>Total Rents from Water Property (472)</b>	<b>120,636</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		13
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
RECONNECTION CHARGES, HYDRANT TAP FEES, NEW CUSTOMER READ IN CHARGES, NSF CHARGE	19,530	14
Return on net investment in meters charged to sewer department	16,213	15
<b>Other (specify):</b>		
SALE OF MISCELLANEOUS MATERIALS	1,957	16
<b>Total Other Water Revenues (474)</b>	<b>37,700</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.**

DONE

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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)	2,325	0	1
Operation Labor and Expenses (601)	9,464	5,753	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	0	0	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	2,600	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	16,705	46,744	10
Maintenance of Supply Mains (616)	0	0	11
Maintenance of Miscellaneous Water Source Plant (617)	0	0	12
<b>Total Source of Supply Expenses</b>	<b>31,094</b>	<b>52,497</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	2,225	0	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	74,852	74,566	16
Pumping Labor and Expenses (624)	3,397	1,921	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	7,104	5,324	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)		0	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	3,631	4,093	24
<b>Total Pumping Expenses</b>	<b>91,209</b>	<b>85,904</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	10,875	0	25
Chemicals (641)	18,712	31,810	26
Operation Labor and Expenses (642)	16,017	15,706	27
Miscellaneous Expenses (643)	3,853	3,611	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	0	0	30
Maintenance of Structures and Improvements (651)	0	0	31
Maintenance of Water Treatment Equipment (652)	46,374	39,115	32
<b>Total Water Treatment Expenses</b>	<b>95,831</b>	<b>90,242</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)	15,720	0	33
Storage Facilities Expenses (661)	0	0	34
Transmission and Distribution Lines Expenses (662)	0	0	35
Meter Expenses (663)	0	0	36
Customer Installations Expenses (664)	0	0	37
Miscellaneous Expenses (665)	4,845	2,115	38
Rents (666)	0	0	39
Maintenance Supervision and Engineering (670)	25,643	14,284	40
Maintenance of Structures and Improvements (671)	0	0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	14,448	22,808	42
Maintenance of Transmission and Distribution Mains (673)	38,771	46,112	43
Maintenance of Services (675)	19,686	9,149	44
Maintenance of Meters (676)	9,556	12,625	45
Maintenance of Hydrants (677)	20,587	18,477	46
Maintenance of Miscellaneous Plant (678)	1,584	627	47
<b>Total Transmission and Distribution Expenses</b>	<b>150,840</b>	<b>126,197</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	5,366	43,941	48
Meter Reading Expenses (902)	7,659	3,626	49
Customer Records and Collection Expenses (903)	8,352	0	50
Uncollectible Accounts (904)	0	0	51
Miscellaneous Customer Accounts Expenses (905)	4,033	1,369	52
Customer Service and Information Expenses (906)	17,390	0	53
<b>Total Customer Accounts Expenses</b>	<b>42,800</b>	<b>48,936</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	74,534	116,744	55
Office Supplies and Expenses (921)	14,434	10,315	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	20,030	25,993	58
Property Insurance (924)	6,191	38,861	59
Injuries and Damages (925)	0	0	60
Employee Pensions and Benefits (926)	188,016	188,983	61
Regulatory Commission Expenses (928)	0	0	62
Duplicate Charges--Credit (929)	0	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)	2,471	2,377	64
Rents (931)	0	0	65
Maintenance of General Plant (932)	16,949	15,689	66
<b>Total Administrative and General Expenses</b>	<b>322,625</b>	<b>398,962</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>734,399</b>	<b>802,738</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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

#### General footnotes

Prior year report did not use the same reporting class as the current year - prior year totals were validated against last year's report.

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.

Maintenance of Wells and Springs (614) Well #4 was rehabilitated in the previous year and the maintenance portion of the project was posted here.

Operation Supervision and Engineering (640) (660) (670) The utility changed from a class C to a class AB utility and this account was not used in the previous year.

Chemicals (641) The chemical feed pump now runs only when the wells pump resulting in less chemicals used.

Maintenance of Services (675) There were multiple services replaced during the previous year, and therefore fewer maintenance costs during the year.

Supervision (901) (906) (920) Supervision, Customer Service, Administrative and General Salaries - The utility changed from a class C to a class AB utility and this account was not used in the previous year.

Property Insurance (924) The City of Lake Geneva changed the percentage of insurance allocated to the utility in the current year.

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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		224,790	221,180	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		7,500	7,109	2
<b>Net property tax equivalent</b>		<b>217,290</b>	<b>214,071</b>	
Social Security		24,163	22,775	3
PSC Remainder Assessment		1,089	1,397	4
Other (specify): NONE		0	0	5
<b>Total tax expense</b>		<b>242,542</b>	<b>238,243</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		0.193329				3
County tax rate	mills		4.335954				4
Local tax rate	mills		5.321888				5
School tax rate	mills		10.641808				6
Voc. school tax rate	mills		1.397184				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.890163</b>				<b>10</b>
Less: state credit	mills		1.640016				11
<b>Net tax rate</b>	mills		<b>20.250147</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>5.321888</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>12.038992</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>17.360880</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>21.890163</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.793090</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.250147</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>16.060199</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>16,517,786</b>	16,517,786				22
Materials & Supplies	\$	<b>53,798</b>	53,798				23
<b>Subtotal</b>	\$	<b>16,571,584</b>	<b>16,571,584</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>626,511</b>	626,511				25
<b>Taxable Assets</b>	\$	<b>15,945,073</b>	<b>15,945,073</b>				<b>26</b>
Assessment Ratio	dec.		0.877809				27
<b>Assessed Value</b>	\$	<b>13,996,729</b>	<b>13,996,729</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>16.060199</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>224,790</b>	<b>224,790</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	142,729					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>224,790</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 \$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	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	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	0	0	0	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	502,881	0	0	0	502,881	8
Supply Mains (316)	52,693	11,700	0	0	64,393	9
Other Water Source Plant (317)	0	0	0	0	0	10
<b>Total Source of Supply Plant</b>	<b>555,574</b>	<b>11,700</b>	<b>0</b>	<b>0</b>	<b>567,274</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	346,379	237,767	0	0	584,146	12
Other Power Production Equipment (323)	29,572	0	0	0	29,572	13
Electric Pumping Equipment (325)	596,283	3,041	0	0	599,324	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	24,958	0	0	0	24,958	16
<b>Total Pumping Plant</b>	<b>997,192</b>	<b>240,808</b>	<b>0</b>	<b>0</b>	<b>1,238,000</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	323,394	0	0	0	323,394	18
Sand or Other Media Filtration Equipment (332)	0	0	0	0	0	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	435,642	0	0	0	435,642	21
<b>Total Water Treatment Plant</b>	<b>759,036</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>759,036</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	72,685	0	0	0	72,685	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	1,947,641	9,600	0	0	1,957,241	24
Transmission and Distribution Mains (343)	3,387,967	47,135	8,000	0	3,427,102	25
Services (345)	916,754	50,226	4,500	0	962,480	26
Meters (346)	933,061	51,500	4,540	0	980,021	27
Hydrants (348)	371,647	7,406	1,800	0	377,253	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)	29,666	0	0	0	29,666	29
<b>Total Transmission and Distribution Plant</b>	<b>7,659,421</b>	<b>165,867</b>	<b>18,840</b>	<b>0</b>	<b>7,806,448</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	58,556	0	0	0	58,556	30
Structures and Improvements (390)	538,000	1,750	0	0	539,750	31
Office Furniture and Equipment (391)	71,059	0	0	0	71,059	32
Computer Equipment (391.1)	128,075	1,260	0	0	129,335	33
Transportation Equipment (392)	131,091	0	0	0	131,091	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	63,044	0	0	0	63,044	36
Laboratory Equipment (395)	10,062	0	0	0	10,062	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	21,947	0	0	0	21,947	39
SCADA Equipment (397.1)	187,214	0	0	0	187,214	40
Miscellaneous Equipment (398)	56,041	3,060	0	0	59,101	41
<b>Total General Plant</b>	<b>1,265,089</b>	<b>6,070</b>	<b>0</b>	<b>0</b>	<b>1,271,159</b>	
<b>Total utility plant in service directly assignable</b>	<b>11,236,312</b>	<b>424,445</b>	<b>18,840</b>	<b>0</b>	<b>11,641,917</b>	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
<b>Total utility plant in service</b>	<b>11,236,312</b>	<b>424,445</b>	<b>18,840</b>	<b>0</b>	<b>11,641,917</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)**

**General footnotes**

Prior year report did not use the same reporting class as the current year - prior year totals were validated against last year's report.

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

Structures and Improvements (321) Improvements were made to pump house #2 during the year.

**If Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.**

Transmission and Distribution Mains (343) The utility replaced several valves on one of its projects during the year, however, no new mains were added.

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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	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	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	0	0	0	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	0	0	0	0	0	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	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	0	0	0	11
Structures and Improvements (321)	0	0	0	0	0	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	0	0	0	0	0	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	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	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	0	0	0	0	0	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	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	0	0	0	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	250,000	0	0	0	250,000	24
Transmission and Distribution Mains (343)	3,324,672	85,284	0	0	3,409,956	25
Services (345)	782,801	52,325	0	0	835,126	26
Meters (346)	19,907	0	0	0	19,907	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)	706,936	20,125	0	0	727,061	28
Other Transmission and Distribution Plant (349)	0	0	0	0	0	29
<b>Total Transmission and Distribution Plant</b>	<b>5,084,316</b>	<b>157,734</b>	<b>0</b>	<b>0</b>	<b>5,242,050</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	0	0	0	0	0	31
Office Furniture and Equipment (391)	0	0	0	0	0	32
Computer Equipment (391.1)	0	0	0	0	0	33
Transportation Equipment (392)	0	0	0	0	0	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	0	0	0	0	0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,084,316</b>	<b>157,734</b>	<b>0</b>	<b>0</b>	<b>5,242,050</b>	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
<b>Total utility plant in service</b>	<b>5,084,316</b>	<b>157,734</b>	<b>0</b>	<b>0</b>	<b>5,242,050</b>	

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**WATER UTILITY PLANT IN SERVICE**  
**--Plant Financed by Contributions--**

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Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)

**General footnotes**

Prior year report did not use the same reporting class as the current year - prior year totals were validated against last year's report.

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## 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)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	238,882	2.90%	14,584	4
Supply Mains (316)	23,795	1.80%	1,054	5
Other Water Source Plant (317)				6
<b>Total Source of Supply Plant</b>	<b>262,677</b>		<b>15,638</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	100,488	3.20%	13,248	7
Other Power Production Equipment (323)	29,572	4.40%	0	8
Electric Pumping Equipment (325)	344,596	4.40%	26,303	9
Diesel Pumping Equipment (326)				10
Other Pumping Equipment (328)	16,934	4.40%	1,098	11
<b>Total Pumping Plant</b>	<b>491,590</b>		<b>40,649</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	233,602	3.20%	10,349	12
Sand or Other Media Filtration Equipment (332)				13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)	384,557	3.30%	14,376	15
<b>Total Water Treatment Plant</b>	<b>618,159</b>		<b>24,725</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				16
Distribution Reservoirs and Standpipes (342)	410,553	1.90%	37,096	17
Transmission and Distribution Mains (343)	573,522	1.30%	44,803	18
Services (345)	236,671	2.90%	26,857	19
Meters (346)	487,460	5.50%	51,890	20
Hydrants (348)	32,452	2.20%	8,053	21
Other Transmission and Distribution Plant (349)	11,067	5.00%	1,483	22
<b>Total Transmission and Distribution Plant</b>	<b>1,751,725</b>		<b>170,182</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	166,268	2.90%	15,627	23
Office Furniture and Equipment (391)	60,710	5.80%	4,122	24
Computer Equipment (391.1)	128,075	26.70%	1,260	25
Transportation Equipment (392)	131,091	13.30%	0	26
Stores Equipment (393)				27
Tools, Shop and Garage Equipment (394)	63,044	5.80%	0	28
Laboratory Equipment (395)	9,436	5.80%	584	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				0	1
312	0				0	2
313	0				0	3
314	0	0	0	0	253,466	4
316	0	0	0	0	24,849	5
317	0				0	6
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>278,315</b>	
321	0	0	0	0	113,736	7
323	0	0	0	0	29,572	8
325	0	0	0	0	370,899	9
326	0				0	10
328	0	0	0	0	18,032	11
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>532,239</b>	
331	0	0	0	0	243,951	12
332	0				0	13
333	0				0	14
334	0	0	0	0	398,933	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>642,884</b>	
341	0				0	16
342	0	0	0	0	447,649	17
343	8,000	0	0	0	610,325	18
345	4,500	0	0	0	259,028	19
346	4,540	0	0	0	534,810	20
348	1,800	0	0	0	38,705	21
349	0	0	0	0	12,550	22
	<b>18,840</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,903,067</b>	
390	0	0	0	0	181,895	23
391	0	0	0	0	64,832	24
391.1	0	0	0	0	129,335	25
392	0	0	0	0	131,091	26
393	0				0	27
394	0	0	0	0	63,044	28
395	0	0	0	0	10,020	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)				<b>30</b>
Communication Equipment (397)	21,947	9.20%	0	<b>31</b>
SCADA Equipment (397.1)	153,878	10.00%	18,721	<b>32</b>
Miscellaneous Equipment (398)	34,465	5.80%	3,340	<b>33</b>
<b>Total General Plant</b>	<b>768,914</b>		<b>43,654</b>	
<b>Total accum. prov. directly assignable</b>	<b>3,893,065</b>		<b>294,848</b>	
 Common Utility Plant Allocated to Water Department				 <b>34</b>
 <b>Total accum. prov. for depreciation</b>	 <b>3,893,065</b>		 <b>294,848</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				0	30
397	0	0	0	0	21,947	31
397.1	0	0	0	0	172,599	32
398	0	0	0	0	37,805	33
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>812,568</b>	
	<b>18,840</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,169,073</b>	
	0				0	34
	<b>18,840</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,169,073</b>	

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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)**

**General footnotes**

Prior year report did not use the same reporting class as the current year - prior year totals were validated against last year's report.

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

Transmission and Distribution Mains (343) Several valves were replaced and the estimated cost of retired valves was posted to this account. There was no actual footage of mains retired.

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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)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Supply Mains (316)				5
Other Water Source Plant (317)				6
<b>Total Source of Supply Plant</b>	<u>0</u>		<u>0</u>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)				7
Other Power Production Equipment (323)				8
Electric Pumping Equipment (325)				9
Diesel Pumping Equipment (326)				10
Other Pumping Equipment (328)				11
<b>Total Pumping Plant</b>	<u>0</u>		<u>0</u>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)				12
Sand or Other Media Filtration Equipment (332)				13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
<b>Total Water Treatment Plant</b>	<u>0</u>		<u>0</u>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)				16
Distribution Reservoirs and Standpipes (342)	7,125	1.90%	4,750	17
Transmission and Distribution Mains (343)	390,297	1.30%	43,775	18
Services (345)	275,266	2.90%	23,460	19
Meters (346)	19,907	5.50%	0	20
Hydrants (348)	108,430	2.20%	15,774	21
Other Transmission and Distribution Plant (349)				22
<b>Total Transmission and Distribution Plant</b>	<u>801,025</u>		<u>87,759</u>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)				23
Office Furniture and Equipment (391)				24
Computer Equipment (391.1)				25
Transportation Equipment (392)				26
Stores Equipment (393)				27
Tools, Shop and Garage Equipment (394)				28
Laboratory Equipment (395)				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				0	1
312	0				0	2
313	0				0	3
314	0				0	4
316	0				0	5
317	0				0	6
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
321	0				0	7
323	0				0	8
325	0				0	9
326	0				0	10
328	0				0	11
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
331	0				0	12
332	0				0	13
333	0				0	14
334	0				0	15
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
341	0				0	16
342	0	0	0	0	11,875	17
343	0	0	0	0	434,072	18
345	0	0	0	0	298,726	19
346	0	0	0	0	19,907	20
348	0	0	0	0	124,204	21
349	0				0	22
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>888,784</b>	
390	0				0	23
391	0				0	24
391.1	0				0	25
392	0				0	26
393	0				0	27
394	0				0	28
395	0				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)			30
Communication Equipment (397)			31
SCADA Equipment (397.1)			32
Miscellaneous Equipment (398)			33
<b>Total General Plant</b>	<u>0</u>		<u>0</u>
<b>Total accum. prov. directly assignable</b>	<u>801,025</u>		<u>87,759</u>
 Common Utility Plant Allocated to Water Department			 34
<b>Total accum. prov. for depreciation</b>	<u><u>801,025</u></u>		<u><u>87,759</u></u>

**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				0	30
397	0				0	31
397.1	0				0	32
398	0				0	33
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>888,784</b>	
	0				0	34
	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>888,784</b>	

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**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Contributions--**

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**Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-12)**

**General footnotes**

Prior year report did not use the same reporting class as the current year - priro year totals were validated against last year's report.

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**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Contributions--**

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## 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	0	0	38,268	<b>38,268</b>	1
February	0	0	40,921	<b>40,921</b>	2
March	0	0	41,011	<b>41,011</b>	3
April	0	0	38,535	<b>38,535</b>	4
May	0	0	43,582	<b>43,582</b>	5
June	0	0	49,733	<b>49,733</b>	6
July	0	0	49,910	<b>49,910</b>	7
August	0	0	52,905	<b>52,905</b>	8
September	0	0	43,127	<b>43,127</b>	9
October	0	0	37,649	<b>37,649</b>	10
November	0	0	36,366	<b>36,366</b>	11
December	0	0	35,919	<b>35,919</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>507,926</b>	<b>507,926</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):	507,926	1
Less: Gallons (000's) used in the treatment process:	9,672	2
Subtotal: Gallons (000's) entering distribution system:	<b>498,254</b>	3
Less: Gallons (000's) sold:	377,841	4
Gallons (000's) entering distribution system but not sold:	<b>120,413</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	2,364	7
Gallons (000's) used for fire protection:	246	8
Gallons (000's) used to prevent freezing of distribution system:	543	9
Gallons (000's) used for other system uses:	1,075	10
Subtotal Estimated Usage:	<b>4,228</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	26,943	13
Gallons (000's) lost due to service leaks or breaks:	17,608	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	3,036	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	<b>68,598</b>	17
Subtotal of Estimated Losses:	<b>116,185</b>	18
Percentage of water entering distribution system sold:	<b>76%</b>	19
Percentage of unaccounted for water:	<b>14%</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.)	2,309	22
Date of maximum: 08/04/2008		23
Cause of maximum: Summer demand		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	486	25
Date of minimum: 05/05/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	964,423	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:	11	32
Number of service breaks repaired this year:	4	33
Population served (estimate the number of individuals served):		34
Inside municipality?	7,200	35
Outside municipality?	750	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>	
HILLMOOR & E. OF WHITE RIVER	5	105	20	1,872,000	Yes	<b>1</b>
N. BORDER OF WATER TREAT PL	2	203	10	1,240,000	Yes	<b>2</b>
N. EASTVIEW & W. OF WHITE RIV	4	106	24	1,440,000	Yes	<b>3</b>
S. EASTVIEW & W. OF WHITE RIV	3	95	18	1,440,000	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	CENTER ST. BOOSTER STATION	PLANT A 1-A	PLANT A 2-A	1
Location	1401 CENTER STREET	PLANT A	PLANT A	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	PEERLESS	LAYNE	BYRON-JACKSON	5
Year Installed	2005	2001	1996	6
Type	OTHER	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	740	1,800	600	8
Pump Motor or Standby Engine Mfr	PEERLESS	US MOTOR	US MOTOR	9 10
Year Installed	2005	2001	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	80	100	100	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	PLANT A 3-A	PLANT B 1-B	PLANT B 2-B	15
Location	PLANT A	PLANT B	PLANT B	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	BYRON JACKSON	BYRON JACKSON	AMERICAN TURBINE	19
Year Installed	1976	1976	1992	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,200	1,000	1,300	22
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	US MOTOR	23 24
Year Installed	1976	1976	1992	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	75	75	75	27
Footnotes				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	PLANT B 3-B	WELL #2	WELL #3	1
Location	PLANT B	WELL #2	WELL #3	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	LAYNE	HITACHI	LAYNE	5
Year Installed	1983	2008	1988	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,100	1,100	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	HITACHI	US ELECTRIC	9 10
Year Installed	1983	2008	1988	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	75	40	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4	WELL #5		15
Location	WELL #4	WELL #5		16
Purpose	P	P		17
Destination	R	R		18
Pump Manufacturer	LAYNE	AMERICAN TURBINE		19
Year Installed	1988	1992		20
Type	VERTICAL TURBINE	VERTICAL TURBINE		21
Actual Capacity (gpm)	1,100	1,300		22
Pump Motor or Standby Engine Mfr	US MOTOR	GENERAL ELECTRIC		23 24
Year Installed	1988	1992		25
Type	ELECTRIC	ELECTRIC		26
Horsepower	40	75		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)	1
Identification number or name	1	2	3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	<b>3</b>
Year constructed	1917	1917	1970	<b>4</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	301	301	301	<b>6</b>
Total capacity in gallons (actual)	98,750	160,500	300,000	<b>7</b>
				<b>8</b>
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		<b>10</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		<b>11</b>
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		<b>12</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.5999	1.3997		<b>13</b>
Is a corrosion control chemical used (yes, no)?	Y	Y		<b>14</b>
Is water fluoridated (yes, no)?	Y	Y		<b>15</b>
Footnotes				<b>16</b>

## 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	CENTER ST TOWER	DODGE ST TOWER	HOST DR TOWER	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	2006	1970	1996	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	132	146	132	6
Total capacity in gallons (actual)	200,000	200,000	1,500,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS			9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES			10
Filters, type (gravity, pressure, other, none)	PRESSURE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	4.0000			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	Y			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	4.000	5,595				5,595	1
P	D	4.000	39				39	2
M	D	6.000	15,508				15,508	3
P	D	6.000	1,077				1,077	4
M	D	8.000	20,857				20,857	5
P	D	8.000	50,388	2,060			52,448	6
M	D	10.000	13,837				13,837	7
M	S	10.000	1,285				1,285	8
P	D	10.000	25				25	9
M	D	12.000	15,352				15,352	10
P	D	12.000	16,263				16,263	11
M	T	14.000	66,021				66,021	12
M	T	16.000	36,060				36,060	13
P	T	16.000	6,171				6,171	14
<b>Total Within Municipality</b>			<b>248,478</b>	<b>2,060</b>	<b>0</b>	<b>0</b>	<b>250,538</b>	
M	D	12.000	38,526				38,526	15
<b>Total Outside of Municipality</b>			<b>38,526</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>38,526</b>	
<b>Total Utility</b>			<b>287,004</b>	<b>2,060</b>	<b>0</b>	<b>0</b>	<b>289,064</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.**

Water main additions were financed using utility operating reserves and/or contributed by developers.

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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)	
L	0.750	204				204	0	1
M	0.750	308				308	36	2
L	1.000	36		15		21	4	3
M	1.000	2,043	42			2,085	25	4
M	1.250	110				110	0	5
M	1.500	30				30	1	6
M	2.000	85				85	0	7
M	3.000	4				4	0	8
M	4.000	6	3			9	3	9
P	6.000	2				2	0	10
M	6.000	10	1			11	1	11
M	8.000	29				29	0	12
M	10.000	1				1	0	13
<b>Total Utility</b>		<b>2,868</b>	<b>46</b>	<b>15</b>	<b>0</b>	<b>2,899</b>	<b>70</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.  
Service additions and replacements were financed using utility operating reserves and/or contributed by developers.

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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	3,946	213	113	0	4,046	279	1
0.750	127	12	18	0	121	12	2
1.000	167	6	0	0	173	14	3
1.250	3	0	1	0	2	0	4
1.500	70	0	0	0	70	8	5
2.000	78	3	6	0	75	4	6
3.000	14	0	1	0	13	0	7
4.000	8	2	3	0	7	6	8
8.000	1	0	0	0	1	1	9
<b>Total:</b>	<b>4,414</b>	<b>236</b>	<b>142</b>	<b>0</b>	<b>4,508</b>	<b>324</b>	

### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	3,590	306	4	16	0	130	4,046	1
0.750	42	62	6	1	0	10	121	2
1.000	24	122	14	6	0	7	173	3
1.250	0	1	0	1	0	0	2	4
1.500	3	54	5	6	0	2	70	5
2.000	4	49	7	12	0	3	75	6
3.000	1	6	1	3	0	2	13	7
4.000	0	4	0	2	0	1	7	8
8.000	0	1	0	0	0	0	1	9
<b>Total:</b>	<b>3,664</b>	<b>605</b>	<b>37</b>	<b>47</b>	<b>0</b>	<b>155</b>	<b>4,508</b>	

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## METERS

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### Meters (Page W-21)

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

Meters are now changed out when battery failure occurs and records indicate the meter is due for change. Battery life is about 8 years and should ensure compliance with PSC requirements as the number of battery failures increase proportional to the total number of meters in service.

The utility has a comprehensive program/system to ensure compliance. This system has meter service life cards, location cards, and change-out records. Records are then transferred to its customer database for reading and billing purposes.

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

The utility has a few customers who own large mansions with unusual residential demands.

#### 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 all tested in accordance with PSC requirements. All master meters (Plant A, Plant B, Well 2,3,4,5, and system meters over 6") are tested annually. The utility does not have facilities to test in-house and hires a vendor to do these tests. Service meters in the system 3" and greater are also tested in this manner.

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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	48	0	0	0	48	1
Within Municipality	549	7	2	0	554	2
<b>Total Fire Hydrants</b>	<b>597</b>	<b>7</b>	<b>2</b>	<b>0</b>	<b>602</b>	
<b>Flushing Hydrants</b>						
	0	0	0	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:	319
Number of distribution system valves end of year:	465
Number of distribution valves operated during year:	465