3015 (02-05-09)

# ANNUAL REPORT

OF

Name: MANITOU FALLS SANITARY DISTRICT

Principal Office: 6060 S. STATE RD 35
SUPERIOR, WI 54880

For the Year Ended: DECEMBER 31, 2008

## 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.

# SIGNATURE PAGE

I MARTHA STANK of
(Person responsible for accounts)

MANITOU FALLS SANITARY DISTRICT , certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 05/26/2009
(Date)

SECTY, TREASURER
(Title)

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# IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** MANITOU FALLS SANITARY DISTRICT
**Utility Address:** 6060 S. STATE RD 35
SUPERIOR, WI 54880

**When was utility organized?** 8/3/1994
**Report any change in name:**
**Effective Date:**
**Utility Web Site:**

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

**Name:** MARTHA STANK
**Title:** TREASURER
**Office Address:**
25 VERGENNES STREET
SUPERIOR, WI 54880

**Telephone:** (715) 399 - 2996
**Fax Number:**
**Email Address:** MGMCCPA@MSN.COM

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

**Name:** MR BRADLEY THEIEN
**Title:** PRESIDENT
**Office Address:**
6060 S. STATE ROAD 35
SUPERIOR, WI 54880

**Telephone:** (715) 399 - 8867
**Fax Number:**
**Email Address:** MGMCCPA@MSN.COM

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

**Name:** MICHAEL MCDONNELL
**Title:** CPA
**Office Address:** MICHAEL MCDONNELL, CPA
2002 W. SUPERIOR ST, STE 3
DULUTH, MN 55806

**Telephone:** (218) 733 - 1456
**Fax Number:** (218) 733 - 1476
**Email Address:** MGMCCPA@MSN.COM

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

**Name:** BRADLEY THEIEN
**Title:** PRESIDENT
**Office Address:**
6060 S STATE RD 35
SUPERIOR, WI 54880

**Telephone:** (715) 399 - 8867
**Fax Number:**
**Email Address:**

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

# IDENTIFICATION AND OWNERSHIP

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

**Name:** MICHAEL MCDONNELL
**Title:** CPA
**Office Address:** MICHAEL MCDONNELL, CPA
2002 W SUPERIOR ST, STE 3
DULUTH, MN 55806

**Telephone:** (218) 733 - 1456
**Fax Number:** (218) 733 - 1476
**Email Address:** MGMCCPA@MSN.COM
**Date of most recent audit report:** 3/31/2009
**Period covered by most recent audit:** 2008

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

**Name:** BRADLEY THEIEN
**Title:** PRESIDENT AND MANAGER
**Office Address:**
6060 S. STATE RD 35
SUPERIOR, WI 54880

**Telephone:** (715) 399 - 8867
**Fax Number:**
**Email Address:**

**Name of utility commission/committee:** BOARD OF COMMISSIONERS

**Names of members of utility commission/committee:**
ERNIE NICHOLAS, COMMISSIONER
MARTHA STANK, TREASURER/SECTY
BRADLEY THEIEN, PRESIDENT

**Is sewer service rendered by the utility?** NO
**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** NO
**Date of Ordinance:**
**Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)?** NO

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

**Firm Name:** MICHAEL G. MCDONNELL, CPA
2002 W. SUPERIOR ST., STE 3
DULUTH, MN 55806

**Contact Person:** MICHAEL G. MCDONNELL
**Title:** CPA
**Telephone:** (218) 733 - 1456
**Fax Number:** (218) 733 - 1476
**Email Address:** mgmccpa@msn.com

**Contract/Agreement beginning-ending dates:** 1/1/2007 12/31/2007

**Provide a brief description of the nature of Contract Operations being provided:**
Annual accounting and Preparation of Year end financial statements and audit for inclusion in The Town of Superior, WI annual audited financial statements.

# IDENTIFICATION AND OWNERSHIP

**Identification and Ownership - Contacts (Page iv)**

**General footnotes**

**PRESIDENT AND TREASURER E-MAIL ADDRESS ARE UNAVAILABLE, SO EMAIL FROM THE CPA IS LISTED.**

# INCOME STATEMENT

| Particulars (a) | This Year (b) | Last Year (c) | |
|---|---|---|---|
| **UTILITY OPERATING INCOME** | | | |
| Operating Revenues (400) | 18,210 | 24,165 | 1 |
| **Operating Expenses:** | | | |
| Operation and Maintenance Expense (401-402) | 12,629 | 14,358 | 2 |
| Depreciation Expense (403) | 17,106 | 12,278 | 3 |
| Amortization Expense (404-407) | 0 | | 4 |
| Taxes (408) | 27 | 18 | 5 |
| **Total Operating Expenses** | **29,762** | **26,654** | |
| **Net Operating Income** | **(11,552)** | **(2,489)** | |
| Income from Utility Plant Leased to Others (412-413) | 0 | 0 | 6 |
| **Utility Operating Income** | **(11,552)** | **(2,489)** | |
| **OTHER INCOME** | | | |
| Income from Merchandising, Jobbing and Contract Work (415-416) | 0 | 0 | 7 |
| Income from Nonutility Operations (417) | 0 | | 8 |
| Nonoperating Rental Income (418) | 0 | 0 | 9 |
| Interest and Dividend Income (419) | 3 | 8 | 10 |
| Miscellaneous Nonoperating Income (421) | 0 | 8,872 | 11 |
| **Total Other Income** | **3** | **8,880** | |
| **Total Income** | **(11,549)** | **6,391** | |
| **MISCELLANEOUS INCOME DEDUCTIONS** | | | |
| Miscellaneous Amortization (425) | (3,139) | (3,139) | 12 |
| Other Income Deductions (426) | 0 | 0 | 13 |
| **Total Miscellaneous Income Deductions** | **(3,139)** | **(3,139)** | |
| **Income Before Interest Charges** | **(8,410)** | **9,530** | |
| **INTEREST CHARGES** | | | |
| Interest on Long-Term Debt (427) | 6,743 | 5,721 | 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 |
| **Total Interest Charges** | **6,743** | **5,721** | |
| **Net Income** | **(15,153)** | **3,809** | |
| **EARNED SURPLUS** | | | |
| Unappropriated Earned Surplus (Beginning of Year) (216) | 204,316 | 200,507 | 20 |
| Balance Transferred from Income (433) | (15,153) | 3,809 | 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 |
| **Total Unappropriated Earned Surplus End of Year (216)** | **189,163** | **204,316** | |

# 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 Miscellaneous Nonoperating Income, Account 421.

| Description of Item (a) | Earnings (216.1) (b) | Contributions (216.2) (c) | Total This Year (d) | |
|---|---|---|---|---|
| **UTILITY OPERATING INCOME** | | | | |
| **Operating Revenues (400):** | | | | |
| Derived | 18,210 | 0 | **18,210** | **1** |
| **Total (Acct. 400):** | **18,210** | **0** | **18,210** | |
| **Operation and Maintenance Expense (401-402):** | | | | |
| Derived | 12,629 | 0 | **12,629** | **2** |
| **Total (Acct. 401-402):** | **12,629** | **0** | **12,629** | |
| **Depreciation Expense (403):** | | | | |
| Derived | 17,106 | 0 | **17,106** | **3** |
| **Total (Acct. 403):** | **17,106** | **0** | **17,106** | |
| **Amortization Expense (404-407):** | | | | |
| Derived | 0 | 0 | **0** | **4** |
| **Total (Acct. 404-407):** | **0** | **0** | **0** | |
| **Taxes (408):** | | | | |
| Derived | 27 | 0 | **27** | **5** |
| **Total (Acct. 408):** | **27** | **0** | **27** | |
| **Revenues from Utility Plant Leased to Others (412):** | | | | |
| NONE | | | **0** | **6** |
| **Total (Acct. 412):** | **0** | **0** | **0** | |
| **Expenses of Utility Plant Leased to Others (413):** | | | | |
| NONE | | | **0** | **7** |
| **Total (Acct. 413):** | **0** | **0** | **0** | |
| **TOTAL UTILITY OPERATING INCOME:** | **(11,552)** | **0** | **(11,552)** | |
| **OTHER INCOME** | | | | |
| **Income from Merchandising, Jobbing and Contract Work (415-416):** | | | | |
| Derived | 0 | 0 | **0** | **8** |
| **Total (Acct. 415-416):** | **0** | **0** | **0** | |
| **Income from Nonutility Operations (417):** | | | | |
| NONE | | | **0** | **9** |
| **Total (Acct. 417):** | **0** | **0** | **0** | |
| **Nonoperating Rental Income (418):** | | | | |
| NONE | | | **0** | **10** |
| **Total (Acct. 418):** | **0** | **0** | **0** | |
| **Interest and Dividend Income (419):** | | | | |
| NONE | 3 | | **3** | **11** |
| **Total (Acct. 419):** | **3** | **0** | **3** | |
| **Miscellaneous Nonoperating Income (421):** | | | | |
| Contributed Plant - Water | | | **0** | **12** |
| NONE | | | **0** | **13** |
| **Total (Acct. 421):** | **0** | **0** | **0** | |
| **TOTAL OTHER INCOME:** | **3** | **0** | **3** | |

# 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 Miscellaneous Nonoperating Income, Account 421.

| Description of Item (a) | Earnings (216.1) (b) | Contributions (216.2) (c) | Total This Year (d) | |
|---|---|---|---|---|
| **MISCELLANEOUS INCOME DEDUCTIONS** | | | | |
| **Miscellaneous Amortization (425):** | | | | |
| Regulatory Liability (253) Amortization | (3,139) | 0 | **(3,139)** | 14 |
| NONE | | | **0** | 15 |
| **Total (Acct. 425):** | **(3,139)** | **0** | **(3,139)** | |
| **Other Income Deductions (426):** | | | | |
| Depreciation Expense on Contributed Plant - Water | 0 | 0 | **0** | 16 |
| NONE | | | **0** | 17 |
| **Total (Acct. 426):** | **0** | **0** | **0** | |
| **TOTAL MISCELLANEOUS INCOME DEDUCTIONS:** | **(3,139)** | **0** | **(3,139)** | |
| **INTEREST CHARGES** | | | | |
| **Interest on Long-Term Debt (427):** | | | | |
| Derived | 6,743 | 0 | **6,743** | 18 |
| **Total (Acct. 427):** | **6,743** | **0** | **6,743** | |
| **Amortization of Debt Discount and Expense (428):** | | | | |
| NONE | | | **0** | 19 |
| **Total (Acct. 428):** | **0** | **0** | **0** | |
| **Amortization of Premium on Debt--Cr. (429):** | | | | |
| NONE | | | **0** | 20 |
| **Total (Acct. 429):** | **0** | **0** | **0** | |
| **Interest on Debt to Municipality (430):** | | | | |
| Derived | 0 | 0 | **0** | 21 |
| **Total (Acct. 430):** | **0** | **0** | **0** | |
| **Other Interest Expense (431):** | | | | |
| Derived | 0 | 0 | **0** | 22 |
| **Total (Acct. 431):** | **0** | **0** | **0** | |
| **Interest Charged to Construction--Cr. (432):** | | | | |
| NONE | | | **0** | 23 |
| **Total (Acct. 432):** | **0** | **0** | **0** | |
| **TOTAL INTEREST CHARGES:** | **6,743** | **0** | **6,743** | |
| **NET INCOME:** | **(15,153)** | **0** | **(15,153)** | |
| **EARNED SURPLUS** | | | | |
| **Unappropriated Earned Surplus (Beginning of Year) (216):** | | | | |
| Derived | (5,517) | 209,833 | **204,316** | 24 |
| **Total (Acct. 216):** | **(5,517)** | **209,833** | **204,316** | |
| **Balance Transferred from Income (433):** | | | | |
| Derived | (15,153) | 0 | **(15,153)** | 25 |
| **Total (Acct. 433):** | **(15,153)** | **0** | **(15,153)** | |
| **Miscellaneous Credits to Surplus (434):** | | | | |
| NONE | | | **0** | 26 |
| **Total (Acct. 434):** | **0** | **0** | **0** | |

# 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 Miscellaneous Nonoperating Income, Account 421.

| Description of Item (a) | Earnings (216.1) (b) | Contributions (216.2) (c) | Total This Year (d) | |
|---|---|---|---|---|
| **EARNED SURPLUS** | | | | |
| **Miscellaneous Debits to Surplus--Debit (435):** | | | | |
| NONE | | | **0** | **27** |
| **Total (Acct. 435)--Debit:** | **0** | **0** | **0** | |
| **Appropriations of Surplus--Debit (436):** | | | | |
| Detail appropriations to (from) account 215 | | | **0** | **28** |
| **Total (Acct. 436)--Debit:** | **0** | **0** | **0** | |
| **Appropriations of Income to Municipal Funds--Debit (439):** | | | | |
| NONE | | | **0** | **29** |
| **Total (Acct. 439)--Debit:** | **0** | **0** | **0** | |
| **UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):** | **(20,670)** | **209,833** | **189,163** | |

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

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

# 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 | 18,210 | 0 | 0 | 0 | **18,210** | **1** |
| Less: interdepartmental sales | 0 | | 0 | 0 | **0** | **2** |
| Less: interdepartmental rents | | | | | **0** | **3** |
| Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.) | 0 | | | | **0** | **4** |
| Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained | | | | | **0** | **5** |
| **Other Increases or (Decreases) to Operating Revenues - Specify:** | | | | | | |
| NONE | | | | | **0** | **6** |
| **Revenues subject to Wisconsin Remainder Assessment** | **18,210** | **0** | **0** | **0** | **18,210** | |

# 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 | | 1 |
| Electric | | 2 |
| Gas | | 3 |
| Sewer | | 4 |

# FULL-TIME EMPLOYEES (FTE)

**Full-Time Employees (FTE) (Page F-06)**

**If number of employees in a regulated department is zero, please explain.**

**DISTRICT HAS THREE PART TIME PEOPLE, THEIR TIME AND PAY DOES NOT ACCUMULATE TO ONE FULL TIME EQUIVALENT.**

# BALANCE SHEET

| Assets and Other Debits (a) | Balance End of Year (b) | Balance First of Year (c) | |
|---|---|---|---|
| **UTILITY PLANT** | | | |
| Utility Plant (101) | 684,234 | 684,234 | 1 |
| Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111) | 72,447 | 55,341 | 2 |
| **Net Utility Plant** | **611,787** | **628,893** | |
| **OTHER PROPERTY AND INVESTMENTS** | | | |
| Nonutility Property (121) | 0 | 0 | 3 |
| Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122) | 0 | 0 | 4 |
| **Net Nonutility Property** | **0** | **0** | |
| Investment in Municipality (123) | 0 | 0 | 5 |
| Other Investments (124) | 0 | 0 | 6 |
| Sinking Funds (125) | 0 | 0 | 7 |
| Depreciation Fund (126) | 0 | | 8 |
| Other Special Funds (128) | 0 | | 9 |
| **Total Other Property and Investments** | **0** | **0** | |
| **CURRENT AND ACCRUED ASSETS** | | | |
| Cash (131) | 1,063 | 1,394 | 10 |
| Special Deposits (134) | 0 | 483 | 11 |
| Working Funds (135) | | | 12 |
| Temporary Cash Investments (136) | | | 13 |
| Notes Receivable (141) | 0 | 0 | 14 |
| Customer Accounts Receivable (142) | 11,882 | 11,700 | 15 |
| Other Accounts Receivable (143) | 0 | 0 | 16 |
| Accumulated Provision for Uncollectible Accounts- -Cr. (144) | 0 | 0 | 17 |
| Receivables from Municipality (145) | 0 | 0 | 18 |
| Plant Materials and Operating Supplies (154) | 0 | 0 | 19 |
| Merchandise (155) | 0 | 0 | 20 |
| Other Materials and Supplies (156) | 0 | 0 | 21 |
| Stores Expense (163) | 0 | 0 | 22 |
| Prepayments (165) | 0 | 0 | 23 |
| Interest and Dividends Receivable (171) | | | 24 |
| Accrued Utility Revenues (173) | | | 25 |
| Miscellaneous Current and Accrued Assets (174) | | | 26 |
| **Total Current and Accrued Assets** | **12,945** | **13,577** | |
| **DEFERRED DEBITS** | | | |
| Unamortized Debt Discount and Expense (181) | 0 | 0 | 27 |
| Extraordinary Property Losses (182) | 0 | 0 | 28 |
| Preliminary Survey and Investigation Charges (183) | 0 | 0 | 29 |
| Clearing Accounts (184) | 0 | | 30 |
| Temporary Facilities (185) | 0 | | 31 |
| Miscellaneous Deferred Debits (186) | 0 | | 32 |
| **Total Deferred Debits** | **0** | **0** | |
| **Total Assets and Other Debits** | **624,732** | **642,470** | |

# BALANCE SHEET

| Liabilities and Other Credits (a) | Balance End of Year (b) | Balance First of Year (c) | |
|---|---|---|---|
| **PROPRIETARY CAPITAL** | | | |
| Capital Paid in by Municipality (200) | 0 | 0 | **33** |
| Appropriated Earned Surplus (215) | 277,512 | 277,486 | **34** |
| Unappropriated Earned Surplus (216) | 189,163 | 204,316 | **35** |
| **Total Proprietary Capital** | **466,675** | **481,802** | |
| **LONG-TERM DEBT** | | | |
| Bonds (221) | 0 | 0 | **36** |
| Advances from Municipality (223) | 0 | 0 | **37** |
| Other long-Term Debt (224) | 94,985 | 95,514 | **38** |
| **Total Long-Term Debt** | **94,985** | **95,514** | |
| **CURRENT AND ACCRUED LIABILITIES** | | | |
| Notes Payable (231) | 0 | 0 | **39** |
| Accounts Payable (232) | 411 | 925 | **40** |
| Payables to Municipality (233) | 0 | 0 | **41** |
| Customer Deposits (235) | | | **42** |
| Taxes Accrued (236) | 0 | 0 | **43** |
| Interest Accrued (237) | 4,759 | 3,458 | **44** |
| Tax Collections Payable (241) | | | **45** |
| Miscellaneous Current and Accrued Liabilities (242) | 10,800 | 10,530 | **46** |
| **Total Current and Accrued Liabilities** | **15,970** | **14,913** | |
| **DEFERRED CREDITS** | | | |
| Unamortized Premium on Debt (251) | 0 | 0 | **47** |
| Customer Advances for Construction (252) | | | **48** |
| Other Deferred Credits (253) | 47,102 | 50,241 | **49** |
| **Total Deferred Credits** | **47,102** | **50,241** | |
| **OPERATING RESERVES** | | | |
| Property Insurance Reserve (261) | | | **50** |
| Injuries and Damages Reserve (262) | | | **51** |
| Pensions and Benefits Reserve (263) | | | **52** |
| Miscellaneous Operating Reserves (265) | | | **53** |
| **Total Operating Reserves** | **0** | **0** | |
| **Total Liabilities and Other Credits** | **624,732** | **642,470** | |

# 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) | |
|---|---|---|---|---|---|
| **First of Year:** | | | | | |
| Total Utility Plant - First of Year | 684,234 | 0 | 0 | 0 | 1 |
| | *(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)* | | | | |
| **Plant Accounts:** | | | | | |
| Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1) | 135,130 | 0 | 0 | 0 | 2 |
| Utility Plant in Service - Contributed Plant (101.2) | 549,104 | 0 | 0 | 0 | 3 |
| Utility Plant Purchased or Sold (102) | | | | | 4 |
| Utility Plant Leased to Others (104) | | | | | 5 |
| Property Held for Future Use (105) | | | | | 6 |
| Construction Work in Progress (107) | | | | | 7 |
| **Total Utility Plant** | 684,234 | 0 | 0 | 0 | |
| **Accumulated Provision for Depreciation and Amortization:** | | | | | |
| Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1) | 59,327 | 0 | 0 | 0 | 8 |
| Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2) | 13,120 | 0 | 0 | 0 | 9 |
| Accumulated Provision for Depreciation of Utility Plant Leased to Others (112) | | | | | 10 |
| Accumulated Provision for Depreciation of Property Held for Future Use (113) | | | | | 11 |
| Accumulated Provision for Amortization of Utility Plant in Service (114) | | | | | 12 |
| Accumulated Provision for Amortization of Utility Plant Leased to Others (115) | | | | | 13 |
| Accumulated Provision for Amortization of Property Held for Future Use (116) | | | | | 14 |
| **Total Accumulated Provision** | 72,447 | 0 | 0 | 0 | |
| **Other Utility Plant Accounts:** | | | | | |
| Utility Plant Acquisition Adjustments (117) | | | | | 15 |
| Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118) | | | | | 16 |
| Other Utility Plant Adjustments (119) | | | | | 17 |
| **Total Other Utility Plant Accounts** | 0 | 0 | 0 | 0 | |
| **Net Utility Plant** | 611,787 | 0 | 0 | 0 | |

# 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) | |
|---|---|---|---|---|---|---|
| **Balance first of year (111.1)** | 42,221 | | | | **42,221** | 1 |
| **Credits During Year** | | | | | | 2 |
| **Accruals:** | | | | | | 3 |
| Charged depreciation expense (403) | 17,106 | | | | **17,106** | 4 |
| Depreciation expense on meters | | | | | | 5 |
| charged to sewer (see Note 3) | | | | | **0** | 6 |
| Accruals charged other | | | | | | 7 |
| accounts (specify): | | | | | | 8 |
| | | | | | **0** | 9 |
| Salvage | | | | | **0** | 10 |
| Other credits (specify): | | | | | | 11 |
| | | | | | **0** | 12 |
| | | | | | **0** | 13 |
| | | | | | **0** | 14 |
| | | | | | **0** | 15 |
| **Total credits** | **17,106** | **0** | **0** | **0** | **17,106** | 16 |
| **Debits during year** | | | | | | 17 |
| Book cost of plant retired | 0 | | | | **0** | 18 |
| Cost of removal | | | | | **0** | 19 |
| Other debits (specify): | | | | | | 20 |
| | | | | | **0** | 21 |
| | | | | | **0** | 22 |
| | | | | | **0** | 23 |
| | | | | | **0** | 24 |
| **Total debits** | **0** | **0** | **0** | **0** | **0** | 25 |
| **Balance end of year (111.1)** | **59,327** | **0** | **0** | **0** | **59,327** | 26 |
| **Footnotes** | | | | | | 27 |

# 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) | |
|---|---|---|---|---|---|---|
| **Balance first of year (111.2)** | 13,120 | | | | **13,120** | 1 |
| **Credits During Year** | | | | | | 2 |
| **Accruals:** | | | | | | 3 |
| Charged Other Income Deductions (426) | | | | | **0** | 4 |
| Depreciation expense on meters | | | | | | 5 |
| charged to sewer (see Note 3) | | | | | **0** | 6 |
| Accruals charged other | | | | | | 7 |
| accounts (specify): | | | | | | 8 |
| | | | | | **0** | 9 |
| Salvage | | | | | **0** | 10 |
| Other credits (specify): | | | | | | 11 |
| | | | | | **0** | 12 |
| | | | | | **0** | 13 |
| | | | | | **0** | 14 |
| | | | | | **0** | 15 |
| **Total credits** | **0** | **0** | **0** | **0** | **0** | 16 |
| **Debits during year** | | | | | | 17 |
| Book cost of plant retired | 0 | | | | **0** | 18 |
| Cost of removal | | | | | **0** | 19 |
| Other debits (specify): | | | | | | 20 |
| | | | | | **0** | 21 |
| | | | | | **0** | 22 |
| | | | | | **0** | 23 |
| | | | | | **0** | 24 |
| **Total debits** | **0** | **0** | **0** | **0** | **0** | 25 |
| **Balance end of year (111.2)** | **13,120** | **0** | **0** | **0** | **13,120** | 26 |
| **Footnotes** | | | | | | 27 |

# NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of $5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

| Description (a) | Balance First of Year (b) | Additions During Year (c) | Deductions During Year (d) | Balance End of Year (e) | |
|---|---|---|---|---|---|
| Nonregulated sewer plant | 0 | | | **0** | **1** |
| NONE | 0 | | | **0** | **2** |
| **Total Nonutility Property (121)** | **0** | **0** | **0** | **0** | |
| Less accum. prov. depr. & amort. (122) | 0 | | | **0** | **3** |
| **Net Nonutility Property** | **0** | **0** | **0** | **0** | |

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

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

# MATERIALS AND SUPPLIES

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

| Account | Total End of Year | Amount Prior Year | |
|---|---|---|---|
| Electric utility total | 0 | 0 | 1 |
| Water utility (154) | | | 2 |
| Sewer utility (154) | | | 3 |
| Heating utility (154) | | | 4 |
| Gas utility (154) | | | 5 |
| Merchandise (155) | | | 6 |
| Other materials & supplies (156) | | | 7 |
| Stores expense (163) | | | 8 |
| **Total Materials and Supplies** | 0 | 0 | |

# 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: Amount (b) | Written Off During Year: Account Charged or Credited (c) | Balance End of Year (d) | |
|---|---|---|---|---|
| **Unamortized debt discount & expense (181)** | | | | |
| NONE | | | | 1 |
| **Total** | | | 0 | |
| **Unamortized premium on debt (251)** | | | | |
| NONE | | | | 2 |
| **Total** | | | 0 | |

# 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 | 0 | 1 |
| **Changes during year (explain):** | | |
| | | 2 |
| **Balance end of year** | **0** | |

# 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) | |
|---|---|---|---|---|---|
| None | | | | 0 | 1 |
| | | | **Total Bonds (Account 221):** | **0** | |

# 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) | |
|---|---|---|---|---|---|
| **Advances from Municipality (223)** | | | | | |
| NONE | 00/00/0000 | 00/00/0000 | 0.00% | | 1 |
| **Total for Account 223** | | | | **0** | |
| **Other Long-Term Debt (224)** | | | | | |
| NATIONAL BANK OF COMMERCE | 10/08/2006 | 03/03/2011 | 5.99% | 80,750 | 2 |
| NATIONAL BANK OF COMMERCE | 09/20/2005 | 04/07/2009 | 6.75% | 14,235 | 3 |
| **Total for Account 224** | | | | **94,985** | |
| **Notes Payable (231)** | | | | | |
| NONE | 00/00/0000 | 00/00/0000 | 0.00% | | 4 |
| **Total for Account 231** | | | | **0** | |

# NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

**Notes Payable & Miscellaneous Long-Term Debt (Page F-18)**

**General footnotes**

LOANS AT COMMUNITY BANK ARE NOW LABELED AS NATIONAL BANK OF COMMERCE. DURING 2008, COMMUNITY BANK WAS MERGED WITH NATIONAL BANK OF COMMERCE, IN SUPERIOR WI. NO OTHER CHANGES TO LOAN ACCOUNTS.

# TAXES ACCRUED (ACCT. 236)

| Particulars (a) | Amount (b) | |
|---|---|---|
| Balance first of year | 0 | 1 |
| **Accruals:** | | |
| Charged water department expense | 27 | 2 |
| Charged electric department expense | | 3 |
| Charged sewer department expense | | 4 |
| **Other (explain):** | | |
| NONE | | 5 |
| **Total Accruals and other credits** | **27** | |
| **Taxes paid during year:** | | |
| County, state and local taxes | | 6 |
| Social Security taxes | | 7 |
| PSC Remainder Assessment | 27 | 8 |
| **Other (explain):** | | |
| NONE | | 9 |
| **Total payments and other debits** | **27** | |
| **Balance end of year** | **0** | |

# 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) | |
|---|---|---|---|---|---|
| **Bonds (221)** | | | | | |
| NONE | 0 | | | **0** | **1** |
| **Subtotal** | **0** | **0** | **0** | **0** | |
| **Advances from Municipality (223)** | | | | | |
| NONE | 0 | | | **0** | **2** |
| **Subtotal** | **0** | **0** | **0** | **0** | |
| **Other long-Term Debt (224)** | | | | | |
| COMM BANK /NATIONAL BANK COMMERCE | 3,458 | 6,743 | 5,442 | **4,759** | **3** |
| **Subtotal** | **3,458** | **6,743** | **5,442** | **4,759** | |
| **Notes Payable (231)** | | | | | |
| NONE | 0 | | | **0** | **4** |
| **Subtotal** | **0** | **0** | **0** | **0** | |
| **Total** | **3,458** | **6,743** | **5,442** | **4,759** | |

# 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) | |
|---|---|---|
| **Investment in Municipality (123):** | | |
| NONE | | 1 |
| **Total (Acct. 123):** | **0** | |
| **Other Investments (124):** | | |
| NONE | | 2 |
| **Total (Acct. 124):** | **0** | |
| **Sinking Funds (125):** | | |
| NONE | | 3 |
| **Total (Acct. 125):** | **0** | |
| **Depreciation Fund (126):** | | |
| NONE | | 4 |
| **Total (Acct. 126):** | **0** | |
| **Other Special Funds (128):** | | |
| NONE | | 5 |
| **Total (Acct. 128):** | **0** | |
| **Special Deposits (134):** | | |
| NONE | | 6 |
| **Total (Acct. 134):** | **0** | |
| **Notes Receivable (141):** | | |
| NONE | | 7 |
| **Total (Acct. 141):** | **0** | |
| **Customer Accounts Receivable (142):** | | |
| Water | 11,882 | 8 |
| Electric | | 9 |
| Sewer (Regulated) | | 10 |
| **Other (specify):** | | |
| NONE | | 11 |
| **Total (Acct. 142):** | **11,882** | |
| **Other Accounts Receivable (143):** | | |
| Sewer (Non-regulated) | | 12 |
| Merchandising, jobbing and contract work | | 13 |
| **Other (specify):** | | |
| NONE | | 14 |
| **Total (Acct. 143):** | **0** | |
| **Receivables from Municipality (145):** | | |
| NONE | | 15 |
| **Total (Acct. 145):** | **0** | |
| **Prepayments (165):** | | |
| NONE | | 16 |
| **Total (Acct. 165):** | **0** | |

# 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) | |
|---|---|---|
| **Extraordinary Property Losses (182):** | | |
| NONE | | 17 |
| **Total (Acct. 182):** | **0** | |
| **Preliminary Survey and Investigation Charges (183):** | | |
| NONE | | 18 |
| **Total (Acct. 183):** | **0** | |
| **Clearing Accounts (184):** | | |
| NONE | | 19 |
| **Total (Acct. 184):** | **0** | |
| **Temporary Facilities (185):** | | |
| NONE | | 20 |
| **Total (Acct. 185):** | **0** | |
| **Miscellaneous Deferred Debits (186):** | | |
| NONE | | 21 |
| **Total (Acct. 186):** | **0** | |
| **Payables to Municipality (233):** | | |
| NONE | | 22 |
| **Total (Acct. 233):** | **0** | |
| **Other Deferred Credits (253):** | | |
| Regulatory Liability | 47,102 | 23 |
| NONE | | 24 |
| **Total (Acct. 253):** | **47,102** | |

# 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) | |
|---|---|---|---|---|---|---|
| **Add Average:** | | | | | | |
| Utility Plant in Service (101.1) | 135,130 | 0 | 0 | 0 | **135,130** | **1** |
| Materials and Supplies | 0 | 0 | 0 | 0 | **0** | **2** |
| **Other (specify):** | | | | | | |
| NONE | | | | | **0** | **3** |
| **Less Average:** | | | | | | |
| Reserve for Depreciation (111.1) | 50,774 | 0 | 0 | 0 | **50,774** | **4** |
| Customer Advances for Construction | | | | | **0** | **5** |
| Regulatory Liability | 48,671 | 0 | 0 | 0 | **48,671** | **6** |
| NONE | | | | | **0** | **7** |
| **Average Net Rate Base** | **35,685** | **0** | **0** | **0** | **35,685** | |
| Net Operating Income | (11,552) | 0 | 0 | 0 | **(11,552)** | **8** |
| **Net Operating Income as a percent of Average Net Rate Base** | **-32.37%** | **N/A** | **N/A** | **N/A** | **-32.37%** | |

# 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 | 50,241 | 0 | 0 | 0 | **50,241** | **1** |
| **Add credits during year:** | | | | | | |
| | | | | | **0** | **2** |
| **Deduct charges:** | | | | | | |
| Miscellaneous Amortization (425) | 3,139 | 0 | 0 | 0 | **3,139** | **3** |
| **Other (specify):** | | | | | | |
| | | | | | **0** | **4** |
| **Balance End of Year** | **47,102** | **0** | **0** | **0** | **47,102** | |

# IMPORTANT CHANGES DURING THE YEAR

**Report changes of any of the following types:**

**1. Acquisitions.**

NONE

**2. Leaseholder changes.**

NONE

**3. Extensions of service.**

NONE

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

NONE

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

NONE

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

NONE

**7. Any additional matters.**

NONE *

# WATER OPERATING REVENUES & EXPENSES

| Particulars (a) | This Year (b) | Last Year (c) | |
|---|---|---|---|
| **Operating Revenues** | | | |
| **Sales of Water** | | | |
| Sales of Water (460-467) | 18,210 | 24,165 | 1 |
| **Total Sales of Water** | **18,210** | **24,165** | |
| **Other Operating Revenues** | | | |
| Forfeited Discounts (470 ) | 0 | 0 | 2 |
| Rents from Water Property (472 ) | 0 | | 3 |
| Interdepartmental Rents (473 ) | 0 | | 4 |
| Other Water Revenues (474 ) | 0 | 0 | 5 |
| **Total Other Operating Revenues** | **0** | **0** | |
| **Total Operating Revenues** | **18,210** | **24,165** | |
| **Operation and Maintenenance Expenses** | | | |
| Plant Operation and Maintenance Expenses (600-660) | 8,009 | 7,189 | 6 |
| General Operating Expenses (680-691) | 4,620 | 7,169 | 7 |
| **Total Operation and Maintenenance Expenses** | **12,629** | **14,358** | |
| **Other Operating Expenses** | | | |
| Depreciation Expense (403 ) | 17,106 | 12,278 | 8 |
| Amortization Expense (404-407) | | | 9 |
| Taxes (408 ) | 27 | 18 | 10 |
| **Total Other Operating Expenses** | **17,133** | **12,296** | |
| **Total Operating Expenses** | **29,762** | **26,654** | |
| **NET OPERATING INCOME** | **(11,552)** | **(2,489)** | |

# 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) | |
|---|---|---|---|---|
| **Operating Revenues** | | | | |
| **Sales of Water** | | | | |
| Unmetered Sales to General Customers (460) | | | | |
| Residential (460.1 ) | 27 | 1,499 | 15,980 | 1 |
| Commercial (460.2 ) | 4 | 260 | 2,230 | 2 |
| Industrial (460.3 ) | | | | 3 |
| Public Authority (460.4 ) | | | | 4 |
| **Total Unmetered Sales to General Customers (460)** | **31** | **1,759** | **18,210** | |
| Metered Sales to General Customers (461) | | | | |
| Residential (461.1 ) | | | | 5 |
| Commercial (461.2 ) | | | | 6 |
| Industrial (461.3 ) | | | | 7 |
| Public Authority (461.4 ) | | | | 8 |
| **Total Metered Sales to General Customers (461)** | **0** | **0** | **0** | |
| Private Fire Protection Service (462 ) | | | | 9 |
| Public Fire Protection Service (463 ) | | | | 10 |
| Other Water Sales (465 ) | | | | 11 |
| Sales for Resale (466 ) | | 0 | 0 | 12 |
| Interdepartmental Sales (467 ) | | | | 13 |
| **Total Sales of Water** | **31** | **1,759** | **18,210** | |

# 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 |
| **Total** | | **0** | **0** | |

# 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) | |
|---|---|---|
| **Public Fire Protection Service (463):** | | |
| Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1) | | 1 |
| **Other (specify):** | | |
| Wholesale fire protection billed | | 2 |
| Amount billed (usually per rate schedule F-1 or Fd-1) | | 3 |
| | | 4 |
| **Total Public Fire Protection Service (463)** | 0 | |
| **Forfeited Discounts (470):** | | |
| | | 5 |
| Customer late payment charges | | 6 |
| **Other (specify):** | | |
| **Total Forfeited Discounts (470)** | 0 | |
| **Rents from Water Property (472):** | | |
| | | 7 |
| **Total Rents from Water Property (472)** | 0 | |
| **Interdepartmental Rents (473):** | | |
| | | 8 |
| **Total Interdepartmental Rents (473)** | 0 | |
| **Other Water Revenues (474):** | | |
| | | 9 |
| Return on net investment in meters charged to sewer department | | 10 |
| **Other (specify):** | | |
| **Total Other Water Revenues (474)** | 0 | |

# OTHER OPERATING REVENUES (WATER)

**Other Operating Revenues (Water) (Page W-04)**

**General footnotes**

THERE ARE NO HYDRANTS.

**If Public Fire Protection Service (463) Amount Billed is zero, please explain.**

THERE ARE NO HYDRANTS.

# WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than $2,000, shall be fully explained in the schedule footnotes.

| Particulars (a) | This Year (b) | Last Year (c) | | |
|---|---|---|---|---|
| **PLANT OPERATION AND MAINTENANCE EXPENSES** | | | | |
| Salaries and Wages (600) | 5,392 | 4,850 | | 1 |
| Purchased Water (610) | | 181 | | 2 |
| Fuel or Power Purchased for Pumping (620) | 409 | 409 | | 3 |
| Chemicals (630) | 469 | 582 | | 4 |
| Supplies and Expenses (640) | 1,739 | 613 | * | 5 |
| Repairs of Water Plant (650) | | 554 | | 6 |
| Transportation Expenses (660) | | 0 | | 7 |
| **Total Plant Operation and Maintenance Expenses** | **8,009** | **7,189** | | |
| **GENERAL OPERATING EXPENSES** | | | | |
| Administrative and General Salaries (680) | 2,100 | 1,925 | | 8 |
| Office Supplies and Expenses (681) | 379 | 173 | | 9 |
| Outside Services Employed (682) | 0 | 625 | | 10 |
| Insurance Expense (684) | 0 | 2,553 | | 11 |
| Employees Pensions and Benefits (686) | | 0 | | 12 |
| Regulatory Commission Expenses (688) | 27 | 0 | | 13 |
| Miscellaneous General Expenses (689) | 2,114 | 1,893 | | 14 |
| Uncollectible Accounts (690) | | 0 | | 15 |
| Customer Service and Informational Expenses (691) | | | | 16 |
| **Total General Operating Expenses** | **4,620** | **7,169** | | |
| **Total Operation and Maintenance Expenses** | **12,629** | **14,358** | | |

# WATER OPERATION & MAINTENANCE EXPENSES

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

**General footnotes**

SUPPLIES AND EXPENSES, LINE 640 REPRESENTS AMOUNTS EXPENDED ON TESTING.

**If Fuel or Power Purchased for Pumping (620), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.**

POWER FOR PUMPING IS ESTIMATED, AS THERE IS ONLY ONE METER FOR LITES, PUMPING ETC.

**For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less $2,000, please explain.**

684, INSURANCE. NONE PAID IN 2008.

# 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 | | | 0 | 1 |
| Less: Local and School Tax Equivalent on Meters Charged to Sewer Department | | | 0 | 2 |
| **Net property tax equivalent** | | **0** | **0** | |
| Social Security | | | 0 | 3 |
| PSC Remainder Assessment | | 27 | 18 | 4 |
| Other (specify): | | | | |
| OTHER PSC FEES | | | 0 | 5 |
| **Total tax expense** | | **27** | **18** | |

# TAXES (ACCT. 408 - WATER)

**Taxes (Acct. 408 - Water) (Page W-06)**

**Explain zero value(s) for PSC Remainder Assessment and/or Social Security.**

THE THREE PART TIME PEOPLE ARE SELF EMPLOYED AND NOT TREATED AS EMPLOYEES, THUS NO SOCIAL SECURITY TAXES.

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) | |
|---|---|---|---|---|---|---|
| **INTANGIBLE PLANT** | | | | | | |
| Organization (301) | 0 | | | | **0** | **1** |
| Franchises and Consents (302) | 0 | | | | **0** | **2** |
| Miscellaneous Intangible Plant (303) | 0 | | | | **0** | **3** |
| **Total Intangible Plant** | **0** | **0** | **0** | **0** | **0** | |
| **SOURCE OF SUPPLY PLANT** | | | | | | |
| Land and Land Rights (310) | 8,000 | | | | **8,000** | **4** |
| Structures and Improvements (311) | 9,866 | | | | **9,866** | **5** |
| Collecting and Impounding Reservoirs (312) | 13,155 | | | | **13,155** | **6** |
| Lake, River and Other Intakes (313) | 0 | | | | **0** | **7** |
| Wells and Springs (314) | 5,262 | | | | **5,262** | **8** |
| Supply Mains (316) | 0 | | | | **0** | **9** |
| Other Water Source Plant (317) | 1,644 | | | | **1,644** | **10** |
| **Total Source of Supply Plant** | **37,927** | **0** | **0** | **0** | **37,927** | |
| **PUMPING PLANT** | | | | | | |
| Land and Land Rights (320) | 0 | | | | **0** | **11** |
| Structures and Improvements (321) | 0 | | | | **0** | **12** |
| Other Power Production Equipment (323) | 0 | | | | **0** | **13** |
| Electric Pumping Equipment (325) | 4,604 | | | | **4,604** | **14** |
| Diesel Pumping Equipment (326) | 0 | | | | **0** | **15** |
| Other Pumping Equipment (328) | 0 | | | | **0** | **16** |
| **Total Pumping Plant** | **4,604** | **0** | **0** | **0** | **4,604** | |
| **WATER TREATMENT PLANT** | | | | | | |
| Land and Land Rights (330) | 0 | | | | **0** | **17** |
| Structures and Improvements (331) | 0 | | | | **0** | **18** |
| Sand or Other Media Filtration Equipment (332) | 0 | | | | **0** | **19** |
| Membrane Filtration Equipment (333) | | | | | **0** | **20** |
| Other Water Treatment Equipment (334) | | | | | **0** | **21** |
| **Total Water Treatment Plant** | **0** | **0** | **0** | **0** | **0** | |
| **TRANSMISSION AND DISTRIBUTION PLANT** | | | | | | |
| Land and Land Rights (340) | 0 | | | | **0** | **22** |
| Structures and Improvements (341) | 0 | | | | **0** | **23** |
| Distribution Reservoirs and Standpipes (342) | 0 | | | | **0** | **24** |
| Transmission and Distribution Mains (343) | 82,221 | | | | **82,221** | **25** |
| Services (345) | 0 | | | | **0** | **26** |
| Meters (346) | 0 | | | | **0** | **27** |
| Hydrants (348) | 0 | | | | **0** | **28** |

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) | |
|---|---|---|---|---|---|---|
| **TRANSMISSION AND DISTRIBUTION PLANT** | | | | | | |
| Other Transmission and Distribution Plant (349) | 10,378 | | | | **10,378** | **29** |
| **Total Transmission and Distribution Plant** | **92,599** | **0** | **0** | **0** | **92,599** | |
| **GENERAL PLANT** | | | | | | |
| Land and Land Rights (389) | | | | | **0** | **30** |
| Structures and Improvements (390) | 0 | | | | **0** | **31** |
| Office Furniture and Equipment (391) | | | | | **0** | **32** |
| Computer Equipment (391.1) | | | | | **0** | **33** |
| Transportation Equipment (392) | | | | | **0** | **34** |
| Stores Equipment (393) | | | | | **0** | **35** |
| Tools, Shop and Garage Equipment (394) | | | | | **0** | **36** |
| Laboratory Equipment (395) | | | | | **0** | **37** |
| Power Operated Equipment (396) | | | | | **0** | **38** |
| Communication Equipment (397) | | | | | **0** | **39** |
| SCADA Equipment (397.1) | | | | | **0** | **40** |
| Miscellaneous Equipment (398) | | | | | **0** | **41** |
| **Total General Plant** | **0** | **0** | **0** | **0** | **0** | |
| **Total utility plant in service directly assignable** | **135,130** | **0** | **0** | **0** | **135,130** | |
| Common Utility Plant Allocated to Water Department (300) | 0 | | | | **0** | **42** |
| **Total utility plant in service** | **135,130** | **0** | **0** | **0** | **135,130** | |

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) | |
|---|---|---|---|---|---|---|
| **INTANGIBLE PLANT** | | | | | | |
| Organization (301) | 0 | | | | **0** | **1** |
| Franchises and Consents (302) | 0 | | | | **0** | **2** |
| Miscellaneous Intangible Plant (303) | 0 | | | | **0** | **3** |
| **Total Intangible Plant** | **0** | **0** | **0** | **0** | **0** | |
| **SOURCE OF SUPPLY PLANT** | | | | | | |
| Land and Land Rights (310) | 0 | | | | **0** | **4** |
| Structures and Improvements (311) | 20,134 | | | | **20,134** | **5** |
| Collecting and Impounding Reservoirs (312) | 26,845 | | | | **26,845** | **6** |
| Lake, River and Other Intakes (313) | 0 | | | | **0** | **7** |
| Wells and Springs (314) | 300,419 | | | | **300,419** | **8** |
| Supply Mains (316) | 0 | | | | **0** | **9** |
| Other Water Source Plant (317) | 3,356 | | | | **3,356** | **10** |
| **Total Source of Supply Plant** | **350,754** | **0** | **0** | **0** | **350,754** | |
| **PUMPING PLANT** | | | | | | |
| Land and Land Rights (320) | 0 | | | | **0** | **11** |
| Structures and Improvements (321) | 0 | | | | **0** | **12** |
| Other Power Production Equipment (323) | 0 | | | | **0** | **13** |
| Electric Pumping Equipment (325) | 9,396 | | | | **9,396** | **14** |
| Diesel Pumping Equipment (326) | 0 | | | | **0** | **15** |
| Other Pumping Equipment (328) | 0 | | | | **0** | **16** |
| **Total Pumping Plant** | **9,396** | **0** | **0** | **0** | **9,396** | |
| **WATER TREATMENT PLANT** | | | | | | |
| Land and Land Rights (330) | 0 | | | | **0** | **17** |
| Structures and Improvements (331) | 0 | | | | **0** | **18** |
| Sand or Other Media Filtration Equipment (332) | 0 | | | | **0** | **19** |
| Membrane Filtration Equipment (333) | | | | | **0** | **20** |
| Other Water Treatment Equipment (334) | | | | | **0** | **21** |
| **Total Water Treatment Plant** | **0** | **0** | **0** | **0** | **0** | |
| **TRANSMISSION AND DISTRIBUTION PLANT** | | | | | | |
| Land and Land Rights (340) | 0 | | | | **0** | **22** |
| Structures and Improvements (341) | 0 | | | | **0** | **23** |
| Distribution Reservoirs and Standpipes (342) | 0 | | | | **0** | **24** |
| Transmission and Distribution Mains (343) | 167,779 | | | | **167,779** | **25** |
| Services (345) | 0 | | | | **0** | **26** |
| Meters (346) | 0 | | | | **0** | **27** |

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over $10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

| Accounts (a) | Balance First of Year (b) | Additions During Year (c) | Retirements During Year (e) | Adjustments Increase or (Decrease) (f) | Balance End of Year (g) | |
|---|---|---|---|---|---|---|
| **TRANSMISSION AND DISTRIBUTION PLANT** | | | | | | |
| Hydrants (348) | 0 | | | | **0** | **28** |
| Other Transmission and Distribution Plant (349) | 21,175 | | | | **21,175** | **29** |
| **Total Transmission and Distribution Plant** | **188,954** | **0** | **0** | **0** | **188,954** | |
| **GENERAL PLANT** | | | | | | |
| Land and Land Rights (389) | | | | | **0** | **30** |
| Structures and Improvements (390) | 0 | | | | **0** | **31** |
| Office Furniture and Equipment (391) | | | | | **0** | **32** |
| Computer Equipment (391.1) | | | | | **0** | **33** |
| Transportation Equipment (392) | | | | | **0** | **34** |
| Stores Equipment (393) | | | | | **0** | **35** |
| Tools, Shop and Garage Equipment (394) | | | | | **0** | **36** |
| Laboratory Equipment (395) | | | | | **0** | **37** |
| Power Operated Equipment (396) | | | | | **0** | **38** |
| Communication Equipment (397) | | | | | **0** | **39** |
| SCADA Equipment (397.1) | | | | | **0** | **40** |
| Miscellaneous Equipment (398) | | | | | **0** | **41** |
| **Total General Plant** | **0** | **0** | **0** | **0** | **0** | |
| **Total utility plant in service directly assignable** | **549,104** | **0** | **0** | **0** | **549,104** | |
| Common Utility Plant Allocated to Water Department (300) | 0 | | | | **0** | **42** |
| **Total utility plant in service** | **549,104** | **0** | **0** | **0** | **549,104** | |

# 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: Purchased Water Gallons (000's) (b) | Surface Water Gallons (000's) (c) | Ground Water Gallons (000's) (d) | Total Gallons All Methods (000's) (e) | |
|---|---|---|---|---|---|
| January | | | 136 | **136** | 1 |
| February | | | 175 | **175** | 2 |
| March | | | 178 | **178** | 3 |
| April | | | 110 | **110** | 4 |
| May | | | 126 | **126** | 5 |
| June | | | 136 | **136** | 6 |
| July | | | 183 | **183** | 7 |
| August | | | 164 | **164** | 8 |
| September | | | 157 | **157** | 9 |
| October | | | 139 | **139** | 10 |
| November | | | 140 | **140** | 11 |
| December | | | 145 | **145** | 12 |
| **Total annual pumpage** | **0** | **0** | **1,789** | **1,789** | |

# 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** | | 1 |
| Source of Water Supply Statistics - Total Annual Pumpage (000's): | 1,789 | 2 |
| Less: Gallons (000's) used in the treatment process: | | 3 |
| Subtotal: Gallons (000's) entering distribution system: | **1,789** | 4 |
| Less: Gallons (000's) sold: | 1,759 | 5 |
| Gallons (000's) entering distribution system but not sold: | **30** | 6 |
| Estimated Water Usage: | | 7 |
| Gallons (000's) used to flush mains: | | 8 |
| Gallons (000's) used for fire protection: | | 9 |
| Gallons (000's) used to prevent freezing of distribution system: | | 10 |
| Gallons (000's) used for other system uses: | | 11 |
| Subtotal Estimated Usage: | **0** | 12 |
| Estimated Water Losses: | | 13 |
| Gallons (000's) lost due to main leaks or breaks: | | 14 |
| Gallons (000's) lost due to service leaks or breaks: | | 15 |
| Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves: | | 16 |
| Gallons (000's) for unauthorized usage such as vandalism and theft: | | 17 |
| Gallons (000's) not accounted for: | **30** | 18 |
| Subtotal of Estimated Losses: | **30** | 19 |
| Percentage of water entering distribution system sold: | **98%** | 20 |
| Percentage of unaccounted for water: | **2%** | 21 |
| If more than 25%, indicate causes: | | 22 |
| | | 23 |
| | | 24 |
| If more than 25%, state what action has been taken to reduce water loss: | | 25 |
| | | 26 |
| | | 27 |
| **OTHER STATISTICS** | | 28 |
| Maximum gallons pumped by all methods in any one day during reporting year (000 gal.) | 10 | 29 |
| Date of maximum: 04/15/2008 | | 30 |
| Cause of maximum: THIS IS AN ESTIMATE. REASON UNKNOWN | | 31 |
| | | 32 |
| Minimum gallons pumped by all methods in any one day during reporting year (000 gal.) | 1 | 33 |
| Date of minimum: 01/01/2008 | | 34 |
| Total KWH used by the utility (include pumping, treatment facilities and other utility operations): | 6,600 | 35 |
| If water is purchased: | | 36 |
| Vendor Name: | | 37 |
| Point of Delivery: | | 38 |
| What percentage of purchased water is surface water? | | 39 |
| Number of main breaks repaired this year: | 0 | 40 |
| Number of service breaks repaired this year: | 0 | 41 |
| Population served (estimate the number of individuals served): | | 42 |
| Inside municipality? | 80 | 43 |
| Outside municipality? | | 44 |

# WATER LOSS AND OTHER STATISTICS

**Water Loss and Other Statistics (Page W-14)**

**If Maximum, Minimum, or Total Gallons fields are zero and there is a non-zero value for Surface or Ground Water Gallons, please explain.**

KWH USED FOR PUMPING IS ESTIMATED, AS THERE IS ONLY ONE ELECTRIC METER.

# SOURCES OF WATER SUPPLY - GROUND WATERS

| Location (a) | Identification Number (b) | Depth in feet (c) | Well Diameter in inches (d) | Yield Per Day in gallons (e) | Currently In Service? (f) | |
|---|---|---|---|---|---|---|
| ARTESIAN WELL 1 | 4 | 54 | 6 | 18,720 | No | 1 |
| ARTESIAN WELL 2 | 5 | 57 | 6 | 4,320 | No | 2 |
| ARTESIAM WELL 3 | 6 | 75 | 6 | 20,000 | Yes | 3 |
| ARTESIAN WELL 4 | 7 | 75 | 6 | 20,000 | Yes | 4 |

# 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 | | | | | 1 |

# 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 | 4 | 5 | | 1 |
| Location | WELL 4 | WELL 5 | | 2 |
| Purpose | P | P | | 3 |
| Destination | R | R | | 4 |
| Pump Manufacturer | STA- RITE | STA-RITE | | 5 |
| Year Installed | 1996 | 1996 | | 6 |
| Type | OTHER | OTHER | | 7 |
| Actual Capacity (gpm) | 13 | 3 | | 8 |
| Pump Motor or | | | | 9 |
| Standby Engine Mfr | FRANKLIN | FRANKLIN | | 10 |
| Year Installed | 1996 | 1996 | | 11 |
| Type | ELECTRIC | ELECTRIC | | 12 |
| Horsepower | 1 | 1 | | 13 |
| Footnotes | | | | 14 |

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

# RESERVOIRS, STANDPIPES & WATER TREATMENT

1. Identify as R (reservoir), S (standpipe) & ET (elevated tank).
2. Use a separate column for each using additional copies if necessary.
3. Enter elevation difference between highest water level in S or ET, (or R only on an elevated site) and the water main where the connection to the storage begins branching into the distribution system.

| Particulars (a) | Unit A (b) | Unit B (c) | Unit C (d) | |
|---|---|---|---|---|
| Identification number or name | RESERVOIR | | | 1 |
| **RESERVOIRS, STANDPIPES** | | | | 2 |
| **OR ELEVATED TANKS** | | | | 3 |
| Type: R (reservoir), S (standpipe) | | | | 4 |
| or ET (elevated tank) | R | | | 5 |
| Year constructed | 1996 | | | 6 |
| Primary material (earthen, steel, | | | | 7 |
| concrete, other) | CONCRETE | | | 8 |
| Elevation difference in feet | | | | 9 |
| (See Headnote 3.) | 1 | | | 10 |
| Total capacity in gallons (actual) | 7,200 | | | 11 |
| | | | | 12 |
| **WATER TREATMENT PLANT** | | | | 13 |
| Disinfection, type of equipment | | | | 14 |
| (gas, liquid, powder, other) | OTHER | | | 15 |
| Points of application | | | | 16 |
| (wellhouse, central facilities, | | | | 17 |
| booster station, other) | OTHER | | | 18 |
| Filters, type (gravity, pressure, | | | | 19 |
| other, none) | NONE | | | 20 |
| Rated capacity of filter plant | | | | 21 |
| (m.g.d.) (note: 1,200,000 gal/day | | | | 22 |
| = 1.2 m.g.d.) | 1.0000 | | | 23 |
| Is a corrosion control chemical | | | | 24 |
| used (yes, no)? | N | | | 25 |
| Is water fluoridated (yes, no)? | N | | | 26 |
| | | | | 27 |
| Footnotes | | | | 28 |

# WATER MAINS

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

| | | | Number of Feet | | | | | |
|---|---|---|---|---|---|---|---|---|
| **Pipe Material (a)** | **Main Function (b)** | **Diameter in Inches (c)** | **First of Year (d)** | **Added During Year (e)** | **Retired During Year (f)** | **Adjustments Increase or (Decrease) (g)** | **End of Year (h)** | |
| P | D | 4.000 | 7,400 | | | | **7,400** | **1** |
| **Total Within Municipality** | | | **7,400** | **0** | **0** | **0** | **7,400** | |
| **Total Utility** | | | **7,400** | **0** | **0** | **0** | **7,400** | |

# 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) | |
|---|---|---|---|---|---|---|---|---|
| | | | | | | 0 | | 1 |
| **Total Utility** | | **0** | **0** | **0** | **0** | **0** | **0** | |

# WATER SERVICES

**Water Services (Page W-20)**

**General footnotes**

SERVICES ARE OWNED BY THE RESIDENTS.

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

SERVICES ARE OWNED BY THE RESIDENTS.

# METERS

**Meters (Page W-21)**

**General footnotes**

SYSTEM HAS NO METERS.

**If Tested During Year column total is zero, please explain.**

THERE ARE NO METERS TO TEST.

**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.**

THERE ARE NO METERS.

# 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) | |
|---|---|---|---|---|---|---|
| **Fire Hydrants** | | | | | | |
| Outside of Municipality | 0 | | | | 0 | **1** |
| Within Municipality | 0 | | | | 0 | **2** |
| **Total Fire Hydrants** | **0** | **0** | **0** | **0** | **0** | |
| **Flushing Hydrants** | | | | | | |
| | 0 | | | | 0 | **3** |
| **Total Flushing Hydrants** | **0** | **0** | **0** | **0** | **0** | |

**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:

Number of distribution system valves end of year:

Number of distribution valves operated during year: