



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: MOUNT HOREB WATER & SEWER MUNICIPAL UTILITY

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Principal Office: 138 E. MAIN STREET  
MT. HOREB, WI 53572

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For the Year Ended: DECEMBER 31, 2008

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WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN

P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

*This form is required under Wis. Stat. § 196.07. Failure to file the form by the statutory filing date can result in the imposition of a penalty under Wis. Stat. § 196.66. The penalty which can be imposed by this section of the statutes is a forfeiture of not less than \$25 nor more than \$5,000 for each violation. Each day subsequent to the filing date constitutes a separate and distinct violation. The filed form is available to the public and personally identifiable information may be used for purposes other than those related to public utility regulation.*

## GENERAL RULES FOR REPORTING

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



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## SIGNATURE PAGE

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### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

Mount Horeb Water and Sewer Utility  
Mount Horeb, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Mount Horeb Water and Sewer Utility, an enterprise fund of the Village of Mount Horeb as of December 31, 2008 and 2007, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2008 in the accompanying prescribed form.

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

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Madison, Wisconsin  
February 27, 2009

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** MOUNT HOREB WATER & SEWER MUNICIPAL UTILITY

**Utility Address:** 138 E. MAIN STREET  
MT. HOREB, WI 53572

**When was utility organized?** 12/1/1953

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS SARAH DANZ

**Title:** DEPUTY CLERK/ TREASURER

**Office Address:**

138 E MAIN STREET  
MT. HOREB, WI 53572

**Telephone:** (608) 437 - 3084

**Fax Number:** (608) 437 - 3190

**Email Address:** sarahd@mhtc.net

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

**Name:** AARON WORTHMAN

**Title:** MANAGER

**Office Address:** VIRCHOW KRAUSE & COMPANY

10 TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707

**Telephone:** (608) 240 - 2412

**Fax Number:** (608) 249 - 8532

**Email Address:** aworthman@virchowkrause.com

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

**Name:** JOHN TEMBY

**Title:** PRESIDENT

**Office Address:**

138 EAST MAIN STREET  
MT HOREB, WI 53572

**Telephone:** (608) 437 - 3084

**Fax Number:** (608) 437 - 3190

**Email Address:**

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

YES

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

**Name:**

**Title:**

**Office Address:** VIRCHOW KRAUSE & COMPANY

10 TERRACE COURT  
P.O. BOX 7398  
MADISON, WI 53707

**Telephone:** (608) 249 - 2346

**Fax Number:** (608) 249 - 8532

**Email Address:** jandres@virchowkrause.com

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 12/31/2008

**Period covered by most recent audit:** 2008

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

**Name:** DAVID HERFEL

**Title:** WATER AND ELECTRIC SUPERINTENDENT

**Office Address:**

138 E MAIN STREET  
MT. HOREB, WI 53572

**Telephone:** (608) 437 - 3300

**Fax Number:** (608) 437 - 3190

**Email Address:** mhwdh@mhtc.net

**Name of utility commission/committee:** MT.HOREB WATER AND SEWER UTILITY

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

- MR ED GLOVER, SECRETARY
- MR CURT GULLICK
- MR PHIL HALVERSON
- MS GEORGIA POST
- MR ROLLIE SCHRAEPFER
- MS JUDY STEINHAUER
- MR JOHN TEMBY, COMMISSION PRESIDENT

**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)	695,889	694,087	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	444,136	358,318	2
Depreciation Expense (403)	124,711	100,115	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	187,373	142,142	5
<b>Total Operating Expenses</b>	<b>756,220</b>	<b>600,575</b>	
<b>Net Operating Income</b>	<b>(60,331)</b>	<b>93,512</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>(60,331)</b>	<b>93,512</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	21,764	51,459	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	105,686	239,874	10
Miscellaneous Nonoperating Income (421)	162,270	297,417	11
<b>Total Other Income</b>	<b>289,720</b>	<b>588,750</b>	
<b>Total Income</b>	<b>229,389</b>	<b>682,262</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(22,112)	(22,112)	12
Other Income Deductions (426)	124,935	94,116	13
<b>Total Miscellaneous Income Deductions</b>	<b>102,823</b>	<b>72,004</b>	
<b>Income Before Interest Charges</b>	<b>126,566</b>	<b>610,258</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	217,365	194,432	14
Amortization of Debt Discount and Expense (428)	8,909	5,844	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	8,684	10,468	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	41,585	19
<b>Total Interest Charges</b>	<b>234,958</b>	<b>169,159</b>	
<b>Net Income</b>	<b>(108,392)</b>	<b>441,099</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	16,340,441	16,099,342	20
Balance Transferred from Income (433)	(108,392)	441,099	21
Miscellaneous Credits to Surplus (434)	200,000	0	22
Miscellaneous Debits to Surplus--Debit (435)	33,883	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	100,000	200,000	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>16,298,166</b>	<b>16,340,441</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	695,889	0	695,889	1
<b>Total (Acct. 400):</b>	<b>695,889</b>	<b>0</b>	<b>695,889</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	444,136	0	444,136	2
<b>Total (Acct. 401-402):</b>	<b>444,136</b>	<b>0</b>	<b>444,136</b>	
<b>Depreciation Expense (403):</b>				
Derived	124,711	0	124,711	3
<b>Total (Acct. 403):</b>	<b>124,711</b>	<b>0</b>	<b>124,711</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	187,373	0	187,373	5
<b>Total (Acct. 408):</b>	<b>187,373</b>	<b>0</b>	<b>187,373</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>(60,331)</b>	<b>0</b>	<b>(60,331)</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>				
OPERATING INCOME FROM NON-REGULATED SEWER	21,764		21,764	9
<b>Total (Acct. 417):</b>	<b>21,764</b>	<b>0</b>	<b>21,764</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INTEREST INCOME	105,686		105,686	11
<b>Total (Acct. 419):</b>	<b>105,686</b>	<b>0</b>	<b>105,686</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		125,305	125,305	12
CONTRIBUTIONS - SEWER (NON-REGULATED)	36,965		36,965	13
<b>Total (Acct. 421):</b>	<b>36,965</b>	<b>125,305</b>	<b>162,270</b>	
<b>TOTAL OTHER INCOME:</b>	<b>164,415</b>	<b>125,305</b>	<b>289,720</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	(22,112)	0	(22,112)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(22,112)</b>	<b>0</b>	<b>(22,112)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	124,935	124,935	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>124,935</b>	<b>124,935</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(22,112)</b>	<b>124,935</b>	<b>102,823</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	217,365	0	217,365	18
<b>Total (Acct. 427):</b>	<b>217,365</b>	<b>0</b>	<b>217,365</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OF DEBT ISSUANCE COSTS	8,909		8,909	19
<b>Total (Acct. 428):</b>	<b>8,909</b>	<b>0</b>	<b>8,909</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE	0		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	8,684	0	8,684	21
<b>Total (Acct. 430):</b>	<b>8,684</b>	<b>0</b>	<b>8,684</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>234,958</b>	<b>0</b>	<b>234,958</b>	
<b>NET INCOME:</b>	<b>(108,762)</b>	<b>370</b>	<b>(108,392)</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	3,524,266	12,816,175	16,340,441	24
<b>Total (Acct. 216):</b>	<b>3,524,266</b>	<b>12,816,175</b>	<b>16,340,441</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	(108,762)	370	(108,392)	25
<b>Total (Acct. 433):</b>	<b>(108,762)</b>	<b>370</b>	<b>(108,392)</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
PRIOR YEAR ADJUSTMENT FOR TRANSFER TO MUNICIPALITY	200,000		200,000	26
<b>Total (Acct. 434):</b>	<b>200,000</b>	<b>0</b>	<b>200,000</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>				
PRIOR YEAR INTEREST FROM LAND PURCHASE CONTRACT	33,883		<b>33,883</b>	<b>27</b>
<b>Total (Acct. 435)--Debit:</b>	<b>33,883</b>	<b>0</b>	<b>33,883</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			<b>0</b>	<b>28</b>
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
TRANSFER TO TIF FOR REIMBURSEMENT NEW WATER TOWER	100,000		<b>100,000</b>	<b>29</b>
<b>Total (Acct. 439)--Debit:</b>	<b>100,000</b>	<b>0</b>	<b>100,000</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,481,621</b>	<b>12,816,545</b>	<b>16,298,166</b>	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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

**If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$5,000, please explain fully.**

Adjustment is an entry that was recorded after the prior year PSC report was filed. In the prior year it was incorrectly recorded as a transfer to municipality.

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

Adjustment is an entry that was recorded after the prior year PSC report was filed. The utility recorded a land purchase contract for the future wastewater treatment plant after the PSC report was filed. The \$33,883 was the interest during the prior year on the contract.

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

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

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	695,889	0	0	0	<b>695,889</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>695,889</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>695,889</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	147,550	0	147,550	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	265,681	0	265,681	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	2,834	0	2,834	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>416,065</b>	<b>0</b>	<b>416,065</b>	

### FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	2.0	1
Electric		2
Gas		3
Sewer	4.0	4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	12,300,794	12,044,854	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,233,259	1,983,126	2
<b>Net Utility Plant</b>	<b>10,067,535</b>	<b>10,061,728</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	17,146,248	16,133,887	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	5,365,380	4,963,247	4
<b>Net Nonutility Property</b>	<b>11,780,868</b>	<b>11,170,640</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	280,682	2,377,142	7
Depreciation Fund (126)	901,739		8
Other Special Funds (128)	1,129,675		9
<b>Total Other Property and Investments</b>	<b>14,092,964</b>	<b>13,547,782</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	1,268,978	1,349,195	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	32,635	32,089	15
Other Accounts Receivable (143)	99,572	87,637	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	196,569	197,208	18
Plant Materials and Operating Supplies (154)	8,520	7,019	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)		1,875	26
<b>Total Current and Accrued Assets</b>	<b>1,606,274</b>	<b>1,675,023</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	40,203	49,112	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	71,924	57,450	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
<b>Total Deferred Debits</b>	<b>112,127</b>	<b>106,562</b>	
<b>Total Assets and Other Debits</b>	<b>25,878,900</b>	<b>25,391,095</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	3,082,681	3,027,100	<b>33</b>
Appropriated Earned Surplus (215)			<b>34</b>
Unappropriated Earned Surplus (216)	16,298,166	16,340,441	<b>35</b>
<b>Total Proprietary Capital</b>	<b>19,380,847</b>	<b>19,367,541</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	4,431,084	4,823,556	<b>36</b>
Advances from Municipality (223)	313,240	375,053	<b>37</b>
Other Long-Term Debt (224)	759,451	0	<b>38</b>
<b>Total Long-Term Debt</b>	<b>5,503,775</b>	<b>5,198,609</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>39</b>
Accounts Payable (232)	47,026	136,827	<b>40</b>
Payables to Municipality (233)	280,259	77,021	<b>41</b>
Customer Deposits (235)	11,797	11,484	<b>42</b>
Taxes Accrued (236)	179,216	134,726	<b>43</b>
Interest Accrued (237)	80,317	54,325	<b>44</b>
Tax Collections Payable (241)			<b>45</b>
Miscellaneous Current and Accrued Liabilities (242)			<b>46</b>
<b>Total Current and Accrued Liabilities</b>	<b>598,615</b>	<b>414,383</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>47</b>
Customer Advances for Construction (252)		0	<b>48</b>
Other Deferred Credits (253)	331,685	353,797	<b>49</b>
<b>Total Deferred Credits</b>	<b>331,685</b>	<b>353,797</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>50</b>
Injuries and Damages Reserve (262)			<b>51</b>
Pensions and Benefits Reserve (263)	63,978	56,765	<b>52</b>
Miscellaneous Operating Reserves (265)			<b>53</b>
<b>Total Operating Reserves</b>	<b>63,978</b>	<b>56,765</b>	
<b>Total Liabilities and Other Credits</b>	<b>25,878,900</b>	<b>25,391,095</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	12,044,854	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)	4,751,821	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	7,548,973	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
<b>Total Utility Plant</b>	<b>12,300,794</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,369,453	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	863,806	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>2,233,259</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>10,067,535</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>	1,244,255				<b>1,244,255</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	124,711				<b>124,711</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	13,266				<b>13,266</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	5,000				<b>5,000</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>142,977</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>142,977</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	17,779				<b>17,779</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>17,779</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,779</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,369,453</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,369,453</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>	738,871				<b>738,871</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	124,935				<b>124,935</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>124,935</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>124,935</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				<b>0</b>	18
Cost of removal					<b>0</b>	19
Other debits (specify):						20
					<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>863,806</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>863,806</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	16,133,887	117,133	18,100	<b>16,232,920</b>	<b>1</b>
PROPERTY HELD FOR FUTURE USE - WWTP	0	913,328		<b>913,328</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>16,133,887</b>	<b>1,030,461</b>	<b>18,100</b>	<b>17,146,248</b>	
Less accum. prov. depr. & amort. (122)	4,963,247	420,233	18,100	<b>5,365,380</b>	<b>3</b>
 <b>Net Nonutility Property</b>	 <b>11,170,640</b>	 <b>610,228</b>	 <b>0</b>	 <b>11,780,868</b>	

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	8,520	7,019
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
<b>Total Materials and Supplies</b>	8,520	7,019

**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>				
2001 REVENUE REFUNDING BONDS - SEWER	2,189	428	0	1
2006 REVENUE REFUNDING BONDS - WATER	4,061	428	40,203	2
2007 REVENUE BONDS - SEWER	2,659	428	0	3
<b>Total</b>			<b>40,203</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<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	3,027,100	1
<b>Changes during year (explain):</b>		
TIF FINANCED PLANT ADDITIONS	55,581	2
<b>Balance end of year</b>	<b>3,082,681</b>	

**BONDS (ACCT. 221)**

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1993 CLEAN WATER FUND - SEWER	05/01/1991	05/01/2011	2.96%	434,310	<b>1</b>
1993 CLEAN WATER FUND - SEWER	03/10/1993	05/01/2012	4.03%	291,774	<b>2</b>
2001 REVENUE REFUNDING BONDS - SEWER	06/01/2001	05/01/2011	4.25%	190,000	<b>3</b>
2006 REVENUE BONDS - WATER	11/15/2006	05/01/2026	3.99%	2,515,000	<b>4</b>
2007 REVENUE BONDS - SEWER	03/15/2007	09/01/2016	4.74%	1,000,000	<b>5</b>
<b>Total Bonds (Account 221):</b>				<b>4,431,084</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>					
2002 STATE TRUST FUND LOAN - SEWER	03/15/2002	03/15/2012	2.74%	313,240	1
<b>Total for Account 223</b>				<b>313,240</b>	
<b>Other Long-Term Debt (224)</b>					
LAND PURCHASE CONTRACT - SEWER	01/01/2007	01/01/2011	4.74%	547,211	2
2008 PROMISSORY NOTE - SEWER	06/20/2008	02/15/2012	3.07%	212,240	3
<b>Total for Account 224</b>				<b>759,451</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		4
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	134,726	1
<b>Accruals:</b>		
Charged water department expense	187,373	2
Charged electric department expense		3
Charged sewer department expense	3,620	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>190,993</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	134,726	6
Social Security taxes	11,479	7
PSC Remainder Assessment	298	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>146,503</b>	
<b>Balance end of year</b>	<b>179,216</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>					
2006 REVENUE BONDS	17,525	103,150	103,150	17,525	1
1991 CWF loan	2,800	13,495	14,095	2,200	2
1993 CWF loan	2,400	12,702	13,102	2,000	3
2007 REVENUE BONDS	16,000	48,030	47,630	16,400	4
2001 REVENUE REFUNDING BONDS	2,200	10,495	11,195	1,500	5
<b>Subtotal</b>	<b>40,925</b>	<b>187,872</b>	<b>189,172</b>	<b>39,625</b>	
<b>Advances from Municipality (223)</b>					
2002 STATE TRUST FUND LOAN	13,400	8,684	10,885	11,199	6
<b>Subtotal</b>	<b>13,400</b>	<b>8,684</b>	<b>10,885</b>	<b>11,199</b>	
<b>Other Long-Term Debt (224)</b>					
2008 PROMISSORY NOTE		3,500		3,500	7
LAND PURCHASE CONTRACT	0	25,993	0	25,993	8
<b>Subtotal</b>	<b>0</b>	<b>29,493</b>	<b>0</b>	<b>29,493</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	9
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>54,325</b>	<b>226,049</b>	<b>200,057</b>	<b>80,317</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	0	2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
SEWER REDEMPTION ACCOUNT	219,010	3
WATER REDEMPTION ACCOUNT	61,672	4
<b>Total (Acct. 125):</b>	<b>280,682</b>	
<b>Depreciation Fund (126):</b>		
SEWER DEPRECIATION ACCOUNT	526,113	5
DEPRECIATION ACCOUNT	375,626	6
<b>Total (Acct. 126):</b>	<b>901,739</b>	
<b>Other Special Funds (128):</b>		
WATER RESERVE ACCOUNT	222,194	7
SEWER RESERVE ACCOUNT	114,755	8
CONNECTION FEE RESERVE ACCOUNT - SEWER	85,195	9
CONSTRUCTION ACCOUNT - SEWER	550,576	10
REPLACEMENT ACCOUNT - SEWER	156,955	11
<b>Total (Acct. 128):</b>	<b>1,129,675</b>	
<b>Special Deposits (134):</b>		
NONE		12
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		13
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	32,635	14
Electric		15
Sewer (Regulated)		16
<b>Other (specify):</b>		
NONE		17
<b>Total (Acct. 142):</b>	<b>32,635</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	93,645	18
Merchandising, jobbing and contract work		19
<b>Other (specify):</b>		
WATER MISC RECEIVABLE - SALE OF TRUCK	5,557	20
SEWER MISCELLANEOUS OTHER RECEIVABLES	370	21
<b>Total (Acct. 143):</b>	<b>99,572</b>	

**DETAIL OF OTHER BALANCE SHEET ACCOUNTS**

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

Particulars (a)	Balance End of Year (b)	
<b>Receivables from Municipality (145):</b>		
MISCELLANEOUS - TAX ROLL	3,845	22
PUBLIC FIRE PROTECTION	192,724	23
<b>Total (Acct. 145):</b>	<b>196,569</b>	
<b>Prepayments (165):</b>		
NONE		24
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		25
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
PRELIM SURVEY AND INVESTIGATION FOR WWTP AND UTILITY GARAGE	71,924	26
<b>Total (Acct. 183):</b>	<b>71,924</b>	
<b>Clearing Accounts (184):</b>		
NONE		27
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		28
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		29
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
PAYABLE TO MUNI FOR ALLEY, 4TH AND FOREST STREET PROJECT	159,246	30
REIMBURSEMENT TO TIF FOR NEW WATER TOWER	100,000	31
ACCRUED PAYROLL	20,993	32
PAYABLE TO ELECTRIC	20	33
<b>Total (Acct. 233):</b>	<b>280,259</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	331,685	34
NONE		35
<b>Total (Acct. 253):</b>	<b>331,685</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

This amount represents costs incurred for preliminary plant design for a new wastewater treatment plant and a utility garage.

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

Account 143 - Receivable for the sale of a truck

Account 143 - Sewer (Non-regulated) - customer accounts receivable from the non-regulated sewer utility

See account titles on schedule F-22 for description.

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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)	4,591,556	0	0	0	4,591,556	1
Materials and Supplies	7,769	0	0	0	7,769	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,306,854	0	0	0	1,306,854	4
Customer Advances for Construction					0	5
Regulatory Liability	342,741	0	0	0	342,741	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>2,949,730</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,949,730</b>	
Net Operating Income	(60,331)	0	0	0	(60,331)	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>-2.05%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>-2.05%</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	353,797	0	0	0	353,797	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	22,112	0	0	0	22,112	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>331,685</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>331,685</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

The PSCW approved water rates in 2009 which includes direct billing of public fire protection.

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7. Any additional matters.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	633,565	634,185	1
<b>Total Sales of Water</b>	<b>633,565</b>	<b>634,185</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	2,380	2,242	2
Rents from Water Property (472 )	46,286	44,507	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	13,658	13,153	5
<b>Total Other Operating Revenues</b>	<b>62,324</b>	<b>59,902</b>	
<b>Total Operating Revenues</b>	<b>695,889</b>	<b>694,087</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	0	0	6
Pumping Expenses (620-625)	113,214	89,600	7
Water Treatment Expenses (630-635)	23,325	23,561	8
Transmission and Distribution Expenses (640-655)	121,108	83,003	9
Customer Accounts Expenses (901-906)	33,331	30,845	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	153,158	131,309	12
<b>Total Operation and Maintenance Expenses</b>	<b>444,136</b>	<b>358,318</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	124,711	100,115	13
Amortization Expense (404-407)		0	14
Taxes (408 )	187,373	142,142	15
<b>Total Other Operating Expenses</b>	<b>312,084</b>	<b>242,257</b>	
<b>Total Operating Expenses</b>	<b>756,220</b>	<b>600,575</b>	
<b>NET OPERATING INCOME</b>	<b>(60,331)</b>	<b>93,512</b>	

## WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )	12	631	871	2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>12</b>	<b>631</b>	<b>871</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	2,481	127,314	366,578	5
Commercial (461.2 )	176	20,952	47,870	6
Industrial (461.3 )				7
Public Authority (461.4 )	32	9,658	18,278	8
<b>Total Metered Sales to General Customers (461)</b>	<b>2,689</b>	<b>157,924</b>	<b>432,726</b>	
Private Fire Protection Service (462 )	18		7,244	9
Public Fire Protection Service (463 )	1		192,724	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>2,720</b>	<b>158,555</b>	<b>633,565</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE				1
<b>Total</b>		<b>0</b>	<b>0</b>	

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	192,724	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>192,724</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	2,380	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>2,380</b>	
<b>Rents from Water Property (472):</b>		
VERIZON LEASE	21,989	7
SPRINT NEXTEL LEASE	24,297	8
<b>Total Rents from Water Property (472)</b>	<b>46,286</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
MISCELLANEOUS	820	10
Return on net investment in meters charged to sewer department	12,838	11
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>13,658</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 \$5,000, 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 25 percent, but not less than \$5,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>0</b>	<b>0</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	21,252	20,767	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	82,770	66,128	7
Operation Supplies and Expenses (623)	9,192	2,705	8
Maintenance of Pumping Plant (625)		0	9
<b>Total Pumping Expenses</b>	<b>113,214</b>	<b>89,600</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)		0	10
Chemicals (631)	21,434	17,882	11
Operation Supplies and Expenses (632)	1,891	5,679	12
Maintenance of Water Treatment Plant (635)		0	13
<b>Total Water Treatment Expenses</b>	<b>23,325</b>	<b>23,561</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)	20,275	8,240	15
Maintenance of Distribution Reservoirs and Standpipes (650)	16,970	1,353	16
Maintenance of Mains (651)	34,464	44,465	17
Maintenance of Services (652)	27,632	10,635	18
Maintenance of Meters (653)	11,913	12,343	19
Maintenance of Hydrants (654)	9,854	5,967	20
Maintenance of Other Plant (655)		0	21
<b>Total Transmission and Distribution Expenses</b>	<b>121,108</b>	<b>83,003</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	5,681	5,762	22
Accounting and Collecting Labor (902)	27,650	25,083	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)			26
<b>Total Customer Accounts Expenses</b>	<b>33,331</b>	<b>30,845</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	19,221	18,161	28
Office Supplies and Expenses (921)	13,155	13,331	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	15,892	22,942	31
Property Insurance (924)	3,926	5,067	32
Injuries and Damages (925)	4,220	1,977	33
Employee Pensions and Benefits (926)	67,800	59,954	34
Regulatory Commission Expenses (928)	14,456	0	35
Miscellaneous General Expenses (930)	8,532	7,829	36
Transportation Expenses (933)	3,234	428	37
Maintenance of General Plant (935)	2,722	1,620	38
<b>Total Administrative and General Expenses</b>	<b>153,158</b>	<b>131,309</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>444,136</b>	<b>358,318</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Increase due to the new tower that was put into service at the end of 2007 and the beginning of 2008.

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

Acct 928 - Costs incurred relate to a water rate study performed in 2008.

Acct 923 - Prior year costs included attorney fees for a lawsuit that was settled in early 2008

Acct 652 - Increase due to expenses related to a curb stop repair.

Acct 650 - Increase due roof repairs of the Well #4 building.

Acct 641 - Increase due to increased lead testing in 2008.

Acct 623 - Increase due to generator maintenance.

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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		179,216	134,726	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		3,620	2,980	2
<b>Net property tax equivalent</b>		<b>175,596</b>	<b>131,746</b>	
Social Security		11,479	10,035	3
PSC Remainder Assessment		298	361	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>187,373</b>	<b>142,142</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			Dane				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.174500				2
County tax rate	mills		2.434000				3
Local tax rate	mills		6.374800				4
School tax rate	mills		8.852100				5
Voc. school tax rate	mills		1.245600				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
<b>Total tax rate</b>	mills		<b>19.081000</b>				9
Less: state credit	mills		1.480100				10
<b>Net tax rate</b>	mills		<b>17.600900</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
<b>Local Tax Rate</b>	mills		<b>6.374800</b>				12
<b>Combined School Tax Rate</b>	mills		<b>10.097700</b>				13
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				14
<b>Total Local &amp; School Tax</b>	mills		<b>16.472500</b>				15
<b>Total Tax Rate</b>	mills		<b>19.081000</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.863293</b>				17
<b>Total tax net of state credit</b>	mills		<b>17.600900</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>15.194740</b>				19
Utility Plant, Jan. 1	\$	12,044,854	12,044,854				20
Materials & Supplies	\$	7,019	7,019				21
<b>Subtotal</b>	\$	<b>12,051,873</b>	<b>12,051,873</b>				22
Less: Plant Outside Limits	\$	86,160	86,160				23
<b>Taxable Assets</b>	\$	<b>11,965,713</b>	<b>11,965,713</b>				24
Assessment Ratio	dec.		0.985700				25
<b>Assessed Value</b>	\$	<b>11,794,603</b>	<b>11,794,603</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>15.194740</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>179,216</b>	<b>179,216</b>				28
Tax Equivalent per 1994 PSC Report	\$	65,037					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>179,216</b>					31
Footnotes							32

## WATER UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	31,550				31,550	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	20,337				20,337	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>51,887</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>51,887</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	187,008	11,799			198,807	12
Other Power Production Equipment (323)	105,000				105,000	13
Electric Pumping Equipment (325)	295,628	2,617	800		297,445	14
Diesel Pumping Equipment (326)	35,147				35,147	15
Other Pumping Equipment (328)	3,375				3,375	16
<b>Total Pumping Plant</b>	<b>626,158</b>	<b>14,416</b>	<b>800</b>	<b>0</b>	<b>639,774</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	16,906	2,683			19,589	19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)					0	21
<b>Total Water Treatment Plant</b>	<b>16,906</b>	<b>2,683</b>	<b>0</b>	<b>0</b>	<b>19,589</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	31,400				31,400	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	745,703	6,386			752,089	24
Transmission and Distribution Mains (343)	1,443,932	141,069	3,048		1,581,953	25
Services (345)	255,166	48,013	900		302,279	26
Meters (346)	483,338	88,622	316		571,644	27
Hydrants (348)	293,427	18,122	1,250		310,299	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	1,066				1,066	29
<b>Total Transmission and Distribution Plant</b>	<b>3,254,032</b>	<b>302,212</b>	<b>5,514</b>	<b>0</b>	<b>3,550,730</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	26,592				26,592	31
Office Furniture and Equipment (391)	19,962	724			20,686	32
Computer Equipment (391.1)	37,421				37,421	33
Transportation Equipment (392)	41,960	17,430	11,465		47,925	34
Stores Equipment (393)	2,135				2,135	35
Tools, Shop and Garage Equipment (394)	38,919	843			39,762	36
Laboratory Equipment (395)	1,933				1,933	37
Power Operated Equipment (396)	36,865				36,865	38
Communication Equipment (397)	21,071				21,071	39
SCADA Equipment (397.1)	247,002				247,002	40
Miscellaneous Equipment (398)	8,449				8,449	41
<b>Total General Plant</b>	<b>482,309</b>	<b>18,997</b>	<b>11,465</b>	<b>0</b>	<b>489,841</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,431,292</b>	<b>338,308</b>	<b>17,779</b>	<b>0</b>	<b>4,751,821</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>4,431,292</b>	<b>338,308</b>	<b>17,779</b>	<b>0</b>	<b>4,751,821</b>	

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

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

343 - Increase is due to Alley, 4th and Forest Street projects.

346 - Increase is due to additional meters for new automatic meter reads.

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## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	563,149				563,149	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>563,149</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>563,149</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	1,084,656			(156,900)	927,756	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	265,712				265,712	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>1,350,368</b>	<b>0</b>	<b>0</b>	<b>(156,900)</b>	<b>1,193,468</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	533,946				533,946	24
Transmission and Distribution Mains (343)	3,886,047	63,051			3,949,098	25
Services (345)	889,903	13,814			903,717	26
Meters (346)	0				0	27

## WATER UTILITY PLANT IN SERVICE

### --Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	388,473	15,524			403,997	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>5,698,369</b>	<b>92,389</b>	<b>0</b>	<b>0</b>	<b>5,790,758</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	1,598				1,598	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>1,598</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,598</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,613,484</b>	<b>92,389</b>	<b>0</b>	<b>(156,900)</b>	<b>7,548,973</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>7,613,484</b>	<b>92,389</b>	<b>0</b>	<b>(156,900)</b>	<b>7,548,973</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)**

**If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain.**

343- Increase is due to North Cape Commons project financed by developers.

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

Adjustment is for the Village's purchase of the Well #6 storage area.

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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			14,877	14,877	1
February			14,037	14,037	2
March			14,535	14,535	3
April			14,247	14,247	4
May			17,761	17,761	5
June			16,445	16,445	6
July			18,784	18,784	7
August			21,345	21,345	8
September			15,254	15,254	9
October			14,672	14,672	10
November			13,618	13,618	11
December			14,515	14,515	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>190,090</b>	<b>190,090</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):	190,090	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>190,090</b>	3
Less: Gallons (000's) sold:	158,555	4
Gallons (000's) entering distribution system but not sold:	<b>31,535</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	1,367	7
Gallons (000's) used for fire protection:	260	8
Gallons (000's) used to prevent freezing of distribution system:	103	9
Gallons (000's) used for other system uses:	815	10
Subtotal Estimated Usage:	<b>2,545</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	538	13
Gallons (000's) lost due to service leaks or breaks:	254	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>28,198</b>	17
Subtotal of Estimated Losses:	<b>28,990</b>	18
Percentage of water entering distribution system sold:	<b>83%</b>	19
Percentage of unaccounted for water:	<b>15%</b>	20
If more than 25%, indicate causes:		21

If more than 25%, state what action has been taken to reduce water loss:

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	918	22
Date of maximum: 08/14/2008		23
Cause of maximum: Dry and warm.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	343	25
Date of minimum: 02/15/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	684,360	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:	7	32
Number of service breaks repaired this year:	4	33
Population served (estimate the number of individuals served):		34
Inside municipality?	6,697	35
Outside municipality?	4	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>	
#2-GARFIELD STREET	5	1,396	15	1,080,000	Yes	<b>1</b>
GARFIELD STREET	4	800	12	792,000	Yes	<b>2</b>
N. SECOND STREET	3	777	12	720,000	Yes	<b>3</b>
TELEMARK PARKWAY	6	1,350	24	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	WELL 3 - 1	WELL 3 - 2	WELL 4 - 1	1
Location	106 N 2ND STREET	106 N 2ND STREET	505 E. GARFIELD	2
Purpose	P	B	P	3
Destination	R	D	R	4
Pump Manufacturer	LAYNE BOWLER	SIEMENS ALLIS	LAYNE BOWLER	5
Year Installed	1987	1987	1985	6
Type	SUBMERSIBLE	CENTRIFUGAL	SUBMERSIBLE	7
Actual Capacity (gpm)	525	500	500	8
Pump Motor or Standby Engine Mfr	LAYNE BOWLER	WESTINGHOUSE	PLEUGER	9 10
Year Installed	1987	1987	1985	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	30	75	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL 4 - 2	WELL 4 - 3	WELL 5 - 1	15
Location	505 E GARFIELD	505 E GARFIELD	1501 W. GARFIELD	16
Purpose	B	B	P	17
Destination	D	D	R	18
Pump Manufacturer	LAYNE BOWLER	LAYNE BOWLER	LAYNE BOWLER	19
Year Installed	1985	1985	1972	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	21
Actual Capacity (gpm)	840	1,000	877	22
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	G E MOTOR	23 24
Year Installed	1985	1985	1989	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	50	100	150	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)	1
Identification	WELL 5 - 2	WELL 5 - 3	WELL 6 - 1	1
Location	1501 W GARFIELD	1501 W GARFIELD	201 TELEMAR PARKWAY	2
Purpose	B	B	P	3
Destination	D	D	R	4
Pump Manufacturer	FAIRBANKS	FAIRBANKS	HITACHI	5
Year Installed	1989	1989	2007	6
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	7
Actual Capacity (gpm)	932	500	1,000	8
Pump Motor or Standby Engine Mfr	DETROIT DIESEL	DETROIT DIESEL	CUMMINS	9 10
Year Installed	1989	1989	2007	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	40	200	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
Identification	WELL 6 - 2	WELL 6 - 3		15
Location	201 TELEMAR PARKWAY	201 TELEMAR PARKWAY		16
Purpose	B	B		17
Destination	D	D		18
Pump Manufacturer	FAIRBANKS MORSE	FAIRBANKS MORSE		19
Year Installed	2007	2007		20
Type	CENTRIFUGAL	CENTRIFUGAL		21
Actual Capacity (gpm)	1,000	1,000		22
Pump Motor or Standby Engine Mfr	CUMMINS	CUMMINS		23 24
Year Installed	2007	2007		25
Type	ELECTRIC	ELECTRIC		26
Horsepower	75	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)	
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)	ET	ET	R	3 4
Year constructed	1967	2007	1906	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	128	193	0	9 10
Total capacity in gallons (actual)	300,000	400,000	50,000	11 12
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		16 17 18
Filters, type (gravity, pressure, other, none)	NONE	NONE		19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000		21 22 23
Is a corrosion control chemical used (yes, no)?	N	N		24 25
Is water fluoridated (yes, no)?	Y	Y		26 27
Footnotes				28

## 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	#4	#4 - A	#5	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1948	1984	1971	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	0	6
Total capacity in gallons (actual)	50,000	300,000	100,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)				9
Points of application (wellhouse, central facilities, booster station, other)				10
Filters, type (gravity, pressure, other, none)				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				12
Is a corrosion control chemical used (yes, no)?				13
Is water fluoridated (yes, no)?				14
Footnotes				15

## 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	#6		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	2007		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	0		6
Total capacity in gallons (actual)	100,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		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	2.000	525				525	1	
M	D	4.000	16,237		1,361		14,876	2	
M	D	6.000	68,280			(55)	68,225	3	
M	D	8.000	109,978	2,626			112,604	4	
M	D	10.000	23,533	357			23,890	5	
M	D	12.000	10,160				10,160	6	
<b>Total Within Municipality</b>			<b>228,713</b>	<b>2,983</b>	<b>1,361</b>	<b>(55)</b>	<b>230,280</b>		
M	D	8.000	750				750	7	
<b>Total Outside of Municipality</b>			<b>750</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>750</b>		
<b>Total Utility</b>			<b>229,463</b>	<b>2,983</b>	<b>1,361</b>	<b>(55)</b>	<b>231,030</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.**

\$141,000 of the additions were financed by the utility and TIF, and the remainder was financed by developers.

**Explain all reported Adjustments.**

Adjustments to get count to actual.

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## WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
  - a. Explain how the additions were financed.
  - b. If assessed against property owners, explain the basis of the assessments.
  - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
  - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,257		22		1,235		1
M	1.000	1,055	22			1,077	111	2
M	1.250	18				18	2	3
M	1.500	141				141	37	4
M	2.000	26		1		25		5
M	4.000	4				4		6
M	6.000	3	5			8	4	7
M	8.000	1	8			9	8	8
<b>Total Utility</b>		<b>2,505</b>	<b>35</b>	<b>23</b>	<b>0</b>	<b>2,517</b>	<b>162</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.**

Approximately \$48,000 of additions were financed by the utility and TIF, and the remainder was financed through 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	3,394	108	5	(11)	3,486	448	1
0.750	13			2	15	1	2
1.000	47			(1)	46	7	3
1.250	0				0	0	4
1.500	28			(1)	27	9	5
2.000	14			(1)	13	1	6
2.500	0				0	0	7
3.000	6			(1)	5	2	8
4.000	4			(1)	3	1	9
<b>Total:</b>	<b>3,506</b>	<b>108</b>	<b>5</b>	<b>(14)</b>	<b>3,595</b>	<b>469</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	2,477	107	0	9	0	893	3,486	1
0.750	3	8	0	2	0	2	15	2
1.000	1	32	0	7	0	6	46	3
1.250	0	0	0	0	0	0	0	4
1.500	0	20	0	4	0	3	27	5
2.000	0	8	0	4	0	1	13	6
2.500	0	0	0	0	0	0	0	7
3.000	0	0	0	4	0	1	5	8
4.000	0	1	0	2	0	0	3	9
<b>Total:</b>	<b>2,481</b>	<b>176</b>	<b>0</b>	<b>32</b>	<b>0</b>	<b>906</b>	<b>3,595</b>	

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## METERS

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### Meters (Page W-21)

**Explain all reported adjustments.**

Adjustments to bring count to actual.

**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.**

Station meters are tested every two years, the last test was in November 2007.

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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	2				2	1
Within Municipality	385	8	2		391	2
<b>Total Fire Hydrants</b>	<b>387</b>	<b>8</b>	<b>2</b>	<b>0</b>	<b>393</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	387
Number of distribution system valves end of year:	661
Number of distribution valves operated during year:	651