



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: RIB MOUNTAIN SANITARY DISTRICT

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Principal Office: 5703 LILAC AVENUE  
WAUSAU, WI 54401

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For the Year Ended: DECEMBER 31, 2008

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**WATER, ELECTRIC, OR JOINT UTILITY  
TO  
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854  
Madison, WI 53707-7854  
(608) 266-3766

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

## GENERAL RULES FOR REPORTING

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



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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** RIB MOUNTAIN SANITARY DISTRICT

**Utility Address:** 5703 LILAC AVENUE  
WAUSAU, WI 54401

**When was utility organized?** 4/1/1971

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MR DARIN C. WESTOVER

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:** RIB MOUNTAIN SANITARY DISTRICT  
5703 LILAC AVE.  
WAUSAU, WI 54401

**Telephone:** (715) 359 - 6177

**Fax Number:** (715) 359 - 3364

**Email Address:** rmsd@verizon.net

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

**Name:**

**Title:**

**Office Address:**

**Telephone:**

**Fax Number:**

**Email Address:** rmsd@verizon.net

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

**Name:** ED ABENDROTH

**Title:** PRESIDENT

**Office Address:**

8056 PHLOX LANE  
WAUSAU, WI 54401

**Telephone:** (715) 359 - 6177 EXT

**Fax Number:** (715) 359 - 3364

**Email Address:** rmsd@verizon.net

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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:** KAREN KERBER

**Title:** CPA

**Office Address:** KERBER-ROSE

115 EAST FIRTH STREET  
SHAWANO, WI 54166

**Telephone:** (715) 526 - 9400

**Fax Number:** (715) 524 - 2599

**Email Address:** kkerber@kerberrose.com

### IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 4/3/2009

Period covered by most recent audit: 1/01/2008 TI 12/31/2008

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

Name: MR. DARIN C. WESTOVER

Title: DIRECTOR OF PUBLIC WORKS

Office Address: RIB MOUNTAIN SANITARY DISRICT  
5703 LILAC AVE  
WAUSAU, WI 54401

Telephone: (715) 359 - 6177

Fax Number: (715) 359 - 3364

Email Address: rmsd@verizon.net

Name of utility commission/committee: EDWIN ABENDROTH

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

MR EDWIN ABENDROTH, PRESIDENT

MR EDWIN JENSEN, TREASURER

MRS MARY KATE RIORDAN, SECRATARY

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)	756,401	761,394	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	421,187	389,517	2
Depreciation Expense (403)	74,486	68,567	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	15,857	14,803	5
<b>Total Operating Expenses</b>	<b>511,530</b>	<b>472,887</b>	
<b>Net Operating Income</b>	<b>244,871</b>	<b>288,507</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>244,871</b>	<b>288,507</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	154,472	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	96,597	81,381	10
Miscellaneous Nonoperating Income (421)	8,850	524,543	11
<b>Total Other Income</b>	<b>105,447</b>	<b>760,396</b>	
<b>Total Income</b>	<b>350,318</b>	<b>1,048,903</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(92,327)	(92,327)	12
Other Income Deductions (426)	133,551	134,077	13
<b>Total Miscellaneous Income Deductions</b>	<b>41,224</b>	<b>41,750</b>	
<b>Income Before Interest Charges</b>	<b>309,094</b>	<b>1,007,153</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	0	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>0</b>	<b>0</b>	
<b>Net Income</b>	<b>309,094</b>	<b>1,007,153</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	20,276,069	19,424,645	20
Balance Transferred from Income (433)	309,094	1,007,153	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	9,993,464	155,729	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>10,591,699</b>	<b>20,276,069</b>	

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## INCOME STATEMENT

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**Income Statement (Page F-01)**

**General footnotes**

A/C # 417/A/C # 421/A/C # 433

PREVIOUSLY INCLUDED NONREGULATED SEWER ACTIVITY. 2008 DOES NOT

A/C # 419

INCLUDES SPECIAL ASSESS INTEREST OF \$25,493

A/C # 435

ELIMINATION OF BALANCES FOR NONREGULATED SEWER UTILITY

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## 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	756,401	0	756,401	1
<b>Total (Acct. 400):</b>	<b>756,401</b>	<b>0</b>	<b>756,401</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	421,187	0	421,187	2
<b>Total (Acct. 401-402):</b>	<b>421,187</b>	<b>0</b>	<b>421,187</b>	
<b>Depreciation Expense (403):</b>				
Derived	74,486	0	74,486	3
<b>Total (Acct. 403):</b>	<b>74,486</b>	<b>0</b>	<b>74,486</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	15,857	0	15,857	5
<b>Total (Acct. 408):</b>	<b>15,857</b>	<b>0</b>	<b>15,857</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>244,871</b>	<b>0</b>	<b>244,871</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	0	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INVESTMENT OF WATER UTILITY FUNDS	96,597		96,597	11
<b>Total (Acct. 419):</b>	<b>96,597</b>	<b>0</b>	<b>96,597</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	12
SEE NOTE	8,850		8,850	13
<b>Total (Acct. 421):</b>	<b>8,850</b>	<b>0</b>	<b>8,850</b>	
<b>TOTAL OTHER INCOME:</b>	<b>105,447</b>	<b>0</b>	<b>105,447</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	(92,327)	0	(92,327)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(92,327)</b>	<b>0</b>	<b>(92,327)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	133,551	133,551	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>133,551</b>	<b>133,551</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(92,327)</b>	<b>133,551</b>	<b>41,224</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	0	0	0	18
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE			0	19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>NET INCOME:</b>	<b>442,645</b>	<b>(133,551)</b>	<b>309,094</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	4,354,314	15,921,755	20,276,069	24
<b>Total (Acct. 216):</b>	<b>4,354,314</b>	<b>15,921,755</b>	<b>20,276,069</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	442,645	(133,551)	309,094	25
<b>Total (Acct. 433):</b>	<b>442,645</b>	<b>(133,551)</b>	<b>309,094</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE	885,705	9,107,759	<b>9,993,464</b>	* 27
<b>Total (Acct. 435)--Debit:</b>	<b>885,705</b>	<b>9,107,759</b>	<b>9,993,464</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,911,254</b>	<b>6,680,445</b>	<b>10,591,699</b>	

### DETAILS OF INCOME STATEMENT ACCOUNTS

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

**General footnotes**

a/c # 421 (MISC NON-OPERATING)

STATE-PILT	167
STATE-COMPUTER AID	241
PROCESS TRF LETTERS	600
COPIES	9
TURN-ONS	270
WELL PERMIT	4,420
TAX LEVY	3,143

A/C # 419

INCLUDES SPECIAL ASSESS INT OF \$25,493

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

A/C # 435 (216.1)

ACCRUED COMP ABSENCES- -RETIRES	17,847
ELIMINATE UNREGULATED SEWER ACTIVITY FROM STATEMENTS	867,858

A/C # 435 (216.2)

ELIMINATE UNREGULATED SEWER ACTIVITY FROM STATEMENTS	9,107,759
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## 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	756,401	0	0	0	756,401	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>756,401</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>756,401</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	207,238	0	207,238	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>207,238</b>	<b>0</b>	<b>207,238</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	5.0	1
Electric		2
Gas		3
Sewer		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)	13,320,617	13,183,685	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,914,522	3,693,748	2
<b>Net Utility Plant</b>	<b>9,406,095</b>	<b>9,489,937</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	14,874,385	* 3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	7,366,916	* 4
<b>Net Nonutility Property</b>	<b>0</b>	<b>7,507,469</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	461,314	918,043	* 6
Sinking Funds (125)	0	2,933,805	* 7
Depreciation Fund (126)	1,707,900		8
Other Special Funds (128)	0		9
<b>Total Other Property and Investments</b>	<b>2,169,214</b>	<b>11,359,317</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	292,930	572,151	* 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)	117,021	167,150	* 15
Other Accounts Receivable (143)	340	44	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	80,833	320,499	* 18
Plant Materials and Operating Supplies (154)	16,885	25,079	* 19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	3,560	749	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>511,569</b>	<b>1,085,672</b>	
<b>DEFERRED DEBITS</b>			
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
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>12,086,878</b>	<b>21,934,926</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	<b>33</b>
Appropriated Earned Surplus (215)		0	<b>34</b>
Unappropriated Earned Surplus (216)	10,591,699	20,276,069	* <b>35</b>
<b>Total Proprietary Capital</b>	<b>10,591,699</b>	<b>20,276,069</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	<b>36</b>
Advances from Municipality (223)	0	0	<b>37</b>
Other Long-Term Debt (224)	60,756	0	* <b>38</b>
<b>Total Long-Term Debt</b>	<b>60,756</b>	<b>0</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>39</b>
Accounts Payable (232)	24,068	53,478	* <b>40</b>
Payables to Municipality (233)	0	0	<b>41</b>
Customer Deposits (235)		0	<b>42</b>
Taxes Accrued (236)	0	0	<b>43</b>
Interest Accrued (237)	0	0	<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>24,068</b>	<b>53,478</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)	1,410,355	1,605,379	* <b>49</b>
<b>Total Deferred Credits</b>	<b>1,410,355</b>	<b>1,605,379</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)		0	<b>50</b>
Injuries and Damages Reserve (262)		0	<b>51</b>
Pensions and Benefits Reserve (263)		0	<b>52</b>
Miscellaneous Operating Reserves (265)		0	<b>53</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>12,086,878</b>	<b>21,934,926</b>	

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## BALANCE SHEET

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### Balance Sheet (Page F-07)

#### General footnotes

COLUMN "B"

A/C # 121

A/C # 122

A/C # 124

A/C # 125

A/C # 131

A/C # 142

A/C # 145

A/C # 154

A/C # 216

A/C # 232

A/C # 253

THE ABOVE DO NOT INCLUDE BALANCES FROM NONREGULATED SEWER UTILITY FOR 2008

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## 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	13,183,685	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)	3,986,407	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	9,329,710	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)	4,500				8
<b>Total Utility Plant</b>	<b>13,320,617</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)	1,265,277	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,649,245	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>3,914,522</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>9,406,095</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>	1,181,193				<b>1,181,193</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	74,486				<b>74,486</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	8,031				<b>8,031</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
50% DEP ON OTHER COMMON PLANT-SE	14,814				<b>14,814</b>	<b>9</b>
Salvage	3,000				<b>3,000</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>100,331</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>100,331</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	16,247				<b>16,247</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>16,247</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>16,247</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,265,277</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,265,277</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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**ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT  
ON UTILITY PLANT FINANCED BY UTILITY OPERATION  
OR BY THE MUNICIPALITY (ACCT. 111.1)**

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Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acc

General footnotes

SALVAGE COLUMN B

SALE OF CHEV PICKP

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## 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>	2,512,555				2,512,555	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	133,551				133,551	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
TO SEWER OTHER COMMON PLANT	3,139				3,139	9
Salvage					0	10
Other credits (specify):					0	11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	<b>136,690</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>136,690</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):					0	20
					0	21
					0	22
					0	23
					0	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>2,649,245</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,649,245</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

**NET NONUTILITY PROPERTY (ACCTS. 121 & 122)**

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	14,874,385		14,874,385	0	* 1
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>14,874,385</b>	<b>0</b>	<b>14,874,385</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	7,366,916		7,366,916	0	* 3
<b>Net Nonutility Property</b>	<b>7,507,469</b>	<b>0</b>	<b>7,507,469</b>	<b>0</b>	

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## NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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### Net Nonutility Property (Accts. 121 & 122) (Page F-11)

#### General footnotes

COLUMN "D" DEDUCTIONS

ELIMINATES 1/01/2008 BALANCES FOR NONREGULATED SEWER

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## 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)	16,885	15,406
Sewer utility (154)		9,673
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
<b>Total Materials and Supplies</b>	16,885	25,079

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## MATERIALS AND SUPPLIES

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### Materials and Supplies (Page F-13)

#### General footnotes

MATERIALS & SUPPLIES 12/31/2008 DOES NOT REPORT BALANCES FOR NONREGULATED SEWER FOR 2008

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## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
RETIRING EMPLOYEES BENEFITS	01/01/2008	12/31/2014	0.00%	60,756 *	2
<b>Total for Account 224</b>				<b>60,756</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

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## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

#### General footnotes

COLUMN "F" OTHER LONG-TERM DEBT

BOOKED ACCRUED COMP ABSENCES FOR UTIL EMPLOYEES

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### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	15,857	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>15,857</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	15,545	7
PSC Remainder Assessment	312	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>15,857</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

## 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>		
SPECIAL ASSESSMENTS DEFERRED	461,314	2
<b>Total (Acct. 124):</b>	<b>461,314</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
WATER FUND INVEST	1,707,900	4
<b>Total (Acct. 126):</b>	<b>1,707,900</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	117,021	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE	0	11
<b>Total (Acct. 142):</b>	<b>117,021</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
MISC INVOICES	340	14
<b>Total (Acct. 143):</b>	<b>340</b>	
<b>Receivables from Municipality (145):</b>		
SPECIAL ASSESS & DEL BILLS ON TAXES	80,833	* 15
<b>Total (Acct. 145):</b>	<b>80,833</b>	
<b>Prepayments (165):</b>		
SUBSEQUENT YEARS EXPEND	3,560	16
<b>Total (Acct. 165):</b>	<b>3,560</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		19
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		20
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		21
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		22
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	1,384,905	23
INT/PENALTY ON BILLS AND SPECIAL ASSESS INT - -TAX ROLL	25,450	24
<b>Total (Acct. 253):</b>	<b>1,410,355</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

**General footnotes**

**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.**

LINE 15-A/C # 145

SPECIAL ASSESSMENT MATURITIES AND DEL WATER BILLS PLACED WITH TOWNSHIP FOR 2008 (COLLECTIBLE IN 2009) TAX ROLL

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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)	3,917,941	0	0	0	<b>3,917,941</b>	<b>1</b>
Materials and Supplies	16,145	0	0	0	<b>16,145</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,223,235	0	0	0	<b>1,223,235</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	1,431,068	0	0	0	<b>1,431,068</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>1,279,783</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,279,783</b>	
Net Operating Income	244,871	0	0	0	<b>244,871</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>19.13%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>19.13%</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	1,477,232	0	0	0	1,477,232	1
<b>Add credits during year:</b>					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	92,327	0	0	0	92,327	3
<b>Other (specify):</b>					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>1,384,905</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,384,905</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.

BOOKED POST RETIREMENT BENEFITS FOR ACTIVE/RECENT RETIRED EMPLOYEES

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

ELMINATED \$\$\$ BALANCES FOR NON-REGULATED SEWER UTILITY FROM THIS REPORT BY  
ADJUSTING BALANCES

## 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)	744,604	749,774	1
<b>Total Sales of Water</b>	<b>744,604</b>	<b>749,774</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	7,262	3,680	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	4,535	7,940	5
<b>Total Other Operating Revenues</b>	<b>11,797</b>	<b>11,620</b>	
<b>Total Operating Revenues</b>	<b>756,401</b>	<b>761,394</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	19,132	18,430	6
Pumping Expenses (620-625)	37,055	34,002	7
Water Treatment Expenses (630-635)	79,602	63,955	* 8
Transmission and Distribution Expenses (640-655)	78,220	72,247	* 9
Customer Accounts Expenses (901-906)	19,934	20,075	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	187,244	180,808	* 12
<b>Total Operation and Maintenance Expenses</b>	<b>421,187</b>	<b>389,517</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	74,486	68,567	13
Amortization Expense (404-407)		0	14
Taxes (408 )	15,857	14,803	15
<b>Total Other Operating Expenses</b>	<b>90,343</b>	<b>83,370</b>	
<b>Total Operating Expenses</b>	<b>511,530</b>	<b>472,887</b>	
<b>NET OPERATING INCOME</b>	<b>244,871</b>	<b>288,507</b>	

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## WATER OPERATING REVENUES & EXPENSES

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

#### General footnotes

LINE 8-WATER TREATMENT  
SIGNIFICANT INCREASE IN CHEMICAL COSTS 2008  
LINE 9-TRANSMISSION & DIST EXPENSE  
EMERGENCY RELAY SWITCH PROBLEM AT TULIP RESERVOIR- -VERY EXPENSIVE TO REPAIR  
LINE 12-ADMIN & GEN EXPENSES  
BOOKED RETIRED EMPLOYEE EARNED BENEFITS AT RETIREMENT  
LINE 13-DEPRECIATION EXPENSE  
FULL YEAR DEPRECIATION ON MAINS INSTALLED MAGNOLIA SUBDIVISION IN 2008- -PLUS OTHER      2008  
ADDITIONS

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## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )	1	7	13	1
Commercial (460.2 )	74	16	29	2
Industrial (460.3 )	6	30	77	3
Public Authority (460.4 )	4	41	74	4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>85</b>	<b>94</b>	<b>193</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	2,136	125,037	430,191	5
Commercial (461.2 )	208	72,301	129,204	6
Industrial (461.3 )				7
Public Authority (461.4 )	13	1,659	5,843	8
<b>Total Metered Sales to General Customers (461)</b>	<b>2,357</b>	<b>198,997</b>	<b>565,238</b>	
Private Fire Protection Service (462 )	25		15,109	9
Public Fire Protection Service (463 )	1		164,064	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>2,468</b>	<b>199,091</b>	<b>744,604</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)	164,064	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>164,064</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	7,262	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>7,262</b>	
<b>Rents from Water Property (472):</b>		
NONE		7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
NONE		9
Return on net investment in meters charged to sewer department	4,535	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>4,535</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	56	45	3
Maintenance of Water Source Plant (605)	19,076	18,385	4
<b>Total Source of Supply Expenses</b>	<b>19,132</b>	<b>18,430</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	33,627	30,939	7
Operation Supplies and Expenses (623)	491	636	8
Maintenance of Pumping Plant (625)	2,937	2,427	9
<b>Total Pumping Expenses</b>	<b>37,055</b>	<b>34,002</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	17,433	17,247	10
Chemicals (631)	59,369	39,532	* 11
Operation Supplies and Expenses (632)	1,163	256	12
Maintenance of Water Treatment Plant (635)	1,637	6,920	* 13
<b>Total Water Treatment Expenses</b>	<b>79,602</b>	<b>63,955</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)	4,230	4,029	15
Maintenance of Distribution Reservoirs and Standpipes (650)	9,304	1,739	* 16
Maintenance of Mains (651)	6,225	11,120	17
Maintenance of Services (652)	7,446	13,438	* 18
Maintenance of Meters (653)	8,701	6,720	19
Maintenance of Hydrants (654)	4,429	1,265	20
Maintenance of Other Plant (655)	37,885	33,936	21
<b>Total Transmission and Distribution Expenses</b>	<b>78,220</b>	<b>72,247</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	3,344	3,811	22
Accounting and Collecting Labor (902)	12,485	13,216	23
Supplies and Expenses (903)	4,105	3,048	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>19,934</b>	<b>20,075</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)	47,716	63,707	* 28
Office Supplies and Expenses (921)	20,230	16,919	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	7,989	6,026	31
Property Insurance (924)	7,920	7,530	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	88,652	60,739	* 34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	5,470	10,293	36
Transportation Expenses (933)	7,487	9,284	37
Maintenance of General Plant (935)	1,780	6,310	38
<b>Total Administrative and General Expenses</b>	<b>187,244</b>	<b>180,808</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>421,187</b>	<b>389,517</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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

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.

LINE 11-A/C # 631  
SIGNIFICANT INCREASE IN CHEMICAL COSTS 2008  
LINE 13-A/C # 635  
MINIMAL WORK DONE WITH TREATMENT EQUIPMENT IN 2008  
LINE 16-A/C # 650  
MAJOR EXPENSE TO REPAIR AUTOMATIC TRANSFER SWITCH TULIP LANE RESERVOIR  
LINE 18-A/C # 652  
LESS MAINTENANCE/REPAIRS ON SERVICES IN 2008  
LINE 28-A/C # 920  
FULL TIME PERSON RETIRED IN MID-2008. REPLACED BY LOWER WAGED PART-TIME PERSON  
LINE # 34-A/C # 926  
BOOKING OF RETIRED AND ALSO STILL ACTIVE EMPLOYEES COMP ABSENCES- -NOT PREVIOUSLY DONE  
LINE 38-A/C # 935  
LESS MAINTENANCE IN 2008 FOR GEN'L PLANT

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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		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	0	2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>	
Social Security		15,545	13,977	3
PSC Remainder Assessment		312	826	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>15,857</b>	<b>14,803</b>	

## 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)	174,726				174,726	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)	250,180				250,180	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>424,906</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>424,906</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	9,023				9,023	11
Structures and Improvements (321)	85,903				85,903	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	161,844				161,844	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	25,206				25,206	16
<b>Total Pumping Plant</b>	<b>281,976</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>281,976</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)	165,480				165,480	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>165,480</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>165,480</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	34,945				34,945	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	41,040				41,040	24
Transmission and Distribution Mains (343)	2,334,241	96,150			2,430,391	* 25
Services (345)	12,000				12,000	26
Meters (346)	266,045	3,332			269,377	27
Hydrants (348)	22,394				22,394	28

## WATER UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>2,710,665</b>	<b>99,482</b>	<b>0</b>	<b>0</b>	<b>2,810,147</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	20,355				20,355	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	37,326	5,636	2,700		40,262	* 32
Computer Equipment (391.1)	30,329	15,452			45,781	* 33
Transportation Equipment (392)	82,658	27,435	13,547		96,546	* 34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	29,363	352			29,715	* 36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0	4,468			4,468	* 38
Communication Equipment (397)	58,784	354			59,138	* 39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	7,633				7,633	41
<b>Total General Plant</b>	<b>266,448</b>	<b>53,697</b>	<b>16,247</b>	<b>0</b>	<b>303,898</b>	
<b>Total utility plant in service directly assignable</b>	<b>3,849,475</b>	<b>153,179</b>	<b>16,247</b>	<b>0</b>	<b>3,986,407</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>3,849,475</b>	<b>153,179</b>	<b>16,247</b>	<b>0</b>	<b>3,986,407</b>	

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

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

**General footnotes**

LINE 25 (C)  
BALANCE FOR MAGNOLIA SUBDIVISION. MAINS WERE BOOKED AND ASSESSED IN 2008- -THIS WAS  
ADDITIONAL CONTRACTOR COSTS INCURRED TO FINISH UP IN 2008  
LINE 32 (C) (E)  
ADD/REMOVE SCADA COMPUTER IN 2008  
LINE 33 (C)  
ADD NEW OFFICE COMPUTER AND ACCTG SOFTWARE. OLD KEPT IN OFFICE  
LINE 34 (C) (E)  
PURCHASE FORD F250 DIESEL PICKUP. REPLACE (AND SOLD FOR \$3,000) 94 CHEV PICKUP  
LINE 36 (C)  
PRESSURE WASHER  
LINE 38 (C)  
PLOW FOR PICKUP  
LINE 39 (C)  
RADIO FOR NEW PICKUP

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

LINE 25 (C)-A/C # 343  
COST SHOWN IS FINAL CONTRACTOR COST FOR MAGNOLIA SUBDIVISION. PROJECT FOOTAGE AND ALL OTHER  
COSTS WERE BOOKED IN 2007

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	303,881				303,881	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>303,881</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>303,881</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	68,460				68,460	18
Sand or Other Media Filtration Equipment (332)	499,874				499,874	19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)					0	21
<b>Total Water Treatment Plant</b>	<b>568,334</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>568,334</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)	405,389				405,389	24
Transmission and Distribution Mains (343)	6,472,965			(2,000)	6,470,965	* 25
Services (345)	915,244				915,244	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)	384,888			2,000	<b>386,888</b>	* 28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>8,178,486</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8,178,486</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	279,009				<b>279,009</b>	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>279,009</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>279,009</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,329,710</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,329,710</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>9,329,710</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,329,710</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 Adjustments for any account are nonzero, please explain.

LINE 25 (F)

TRANSFER MAINS BOOKED IN 2007 TO HYDRANTS- -ADDED 2 BUT NOT PROPERLY REFLECTED IN  
2007

LINE 28 (F)

TRANSFER FROM MAINS ACCOUNT FOR 2 HYDRANTS ADDED IN 2007 AND NOT PROPERLY REFLECTED

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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			18,487	<b>18,487</b>	1
February			12,833	<b>12,833</b>	2
March			15,309	<b>15,309</b>	3
April			13,306	<b>13,306</b>	4
May			14,918	<b>14,918</b>	5
June			17,847	<b>17,847</b>	6
July			22,749	<b>22,749</b>	7
August			26,736	<b>26,736</b>	8
September			17,084	<b>17,084</b>	9
October			14,994	<b>14,994</b>	10
November			18,799	<b>18,799</b>	11
December			40,351	<b>40,351</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>233,413</b>	<b>233,413</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):	233,413	1
Less: Gallons (000's) used in the treatment process:	19,800	2
Subtotal: Gallons (000's) entering distribution system:	<b>213,613</b>	3
Less: Gallons (000's) sold:	199,091	4
Gallons (000's) entering distribution system but not sold:	<b>14,522</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	5,000	7
Gallons (000's) used for fire protection:	500	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	<b>5,500</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>9,022</b>	17
Subtotal of Estimated Losses:	<b>9,022</b>	18
Percentage of water entering distribution system sold:	<b>93%</b>	19
Percentage of unaccounted for water:	<b>4%</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.)	2,281	22
Date of maximum: 12/09/2008		23
Cause of maximum: SNOW MAKING AT SKI HILL		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	199	25
Date of minimum: 11/07/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	461,540	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:	0	32
Number of service breaks repaired this year:	1	33
Population served (estimate the number of individuals served):		34
Inside municipality?	6,130	35
Outside municipality?	0	36

## 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)	
WELL	1	90	16	700,000	Yes	<b>1</b>
WELL	2	90	16	700,000	Yes	<b>2</b>
WELL	3	90	16	700,000	Yes	<b>3</b>
WELL	4	80	20	500,000	Yes	<b>4</b>

## 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 NO. 1	WELL NO. 2	WELL NO. 4	1
Location	5703 LILAC	5703 LILAC	5406 FERN LN	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1986	1986	2000	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	450	450	350	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	U.S. MOTOR	9
Year Installed	1986	1986	2000	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	40	40	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL NO.3			15
Location	5701 LILAC			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	LAYNE			19
Year Installed	1986			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	450			22
Pump Motor or Standby Engine Mfr	U.S. MOTOR			23
Year Installed	1986			24
Type	ELECTRIC			25
Horsepower	40			26
Footnotes				27
				28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	TULIP RESERVOIR		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1986		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	170		6
Total capacity in gallons (actual)	450,000		7
			8
			9
			10
			11
			12
<b>WATER TREATMENT PLANT</b>			<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		14
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		15
Filters, type (gravity, pressure, other, none)	NONE		16
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	7.0000		17
Is a corrosion control chemical used (yes, no)?	N		18
Is water fluoridated (yes, no)?	Y		19
			20
			21
			22
			23
			24
			25
			26
			27
Footnotes			28

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
P	D	3.000	39				39	1
P	D	4.000	65				65	2
P	D	6.000	114,577				114,577	3
M	D	8.000	1,215				1,215	4
P	D	8.000	90,688				90,688	5
P	D	10.000	11,886				11,886	6
M	D	12.000	330				330	7
P	D	12.000	49,427				49,427	8
M	D	14.000	2,346				2,346	9
<b>Total Within Municipality</b>			<b>270,573</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>270,573</b>	
<b>Total Utility</b>			<b>270,573</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>270,573</b>	

## 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	1.000	2,576				2,576		1
M	1.500	55				55		2
M	2.000	84				84		3
M	3.000	3				3		4
P	4.000	1				1		5
P	6.000	12				12		6
P	8.000	2				2		7
P	10.000	1				1		8
<b>Total Utility</b>		<b>2,734</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,734</b>	<b>0</b>	

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## WATER SERVICES

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

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

THE UTILITY DOES NOT OWN SERVICES

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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	2,287	5			2,292	231	1
1.000	48	7			55	4	2
1.500	30	1			31	0	3
2.000	20	1			21	0	4
3.000	5				5	0	5
4.000	1				1	0	6
<b>Total:</b>	<b>2,391</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>2,405</b>	<b>235</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	2,126	130	0	1	0	35	2,292	1
1.000	12	40	0	3	0	0	55	2
1.500	2	24	0	5	0	0	31	3
2.000	1	17	0	3	0	0	21	4
3.000	0	4	0	1	0	0	5	5
4.000	0	1	0	0	0	0	1	6
<b>Total:</b>	<b>2,141</b>	<b>216</b>	<b>0</b>	<b>13</b>	<b>0</b>	<b>35</b>	<b>2,405</b>	

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## METERS

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### Meters (Page W-21)

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

EAGLE VIEW APARTMENT BUILDING HAS A 2" METER

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

YES

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
  - a. Fire hydrants normally have a lead size of 6 inches or greater.
  - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	333			2	335	* 2
<b>Total Fire Hydrants</b>	<b>333</b>	<b>0</b>	<b>0</b>	<b>2</b>	<b>335</b>	
<b>Flushing Hydrants</b>						
	3				3	3
<b>Total Flushing Hydrants</b>	<b>3</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3</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:	315
Number of distribution system valves end of year:	812
Number of distribution valves operated during year:	715