



3015 (02-05-09)

**ANNUAL REPORT**

OF

Name: TOWN OF ROME WATER UTILITY

---

Principal Office: 299 LEISURE LANE  
NEKOOSA, WI 54457

---

For the Year Ended: DECEMBER 31, 2009

---

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

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

## GENERAL RULES FOR REPORTING

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

---

### SIGNATURE PAGE

---

I CHAD ZEGLER of  
(Person responsible for accounts)

TOWN OF ROME WATER UTILITY, certify that I  
(Utility Name)

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/25/2010  
(Date)

SUPERINTENDENT  
(Title)

## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
Full-Time Employees (FTE)	F-06
Balance Sheet	F-07
Net Utility Plant	F-08
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.1)	F-09
Accumulated Provision for Depreciation and Amortization of Utility Plant (Acct. 111.2)	F-10
Net Nonutility Property (Accts. 121 & 122)	F-11
Accumulated Provision for Uncollectible Accounts-Cr. (Acct. 144)	F-12
Materials and Supplies	F-13
Unamortized Debt Discount & Expense & Premium on Debt (Accts. 181 and 251)	F-14
Capital Paid in by Municipality (Acct. 200)	F-15
Bonds (Accts. 221 and 222)	F-17
Notes Payable & Miscellaneous Long-Term Debt	F-18
Taxes Accrued (Acct. 236)	F-19
Interest Accrued (Acct. 237)	F-20
Detail of Other Balance Sheet Accounts	F-22
Return on Rate Base Computation	F-23
Regulatory Liability - Pre-2003 Historical Accumulated Depreciation on Contributed Utility Plant (253)	F-25
Important Changes During the Year	F-26
Financial Section Footnotes	N/A
<b>WATER OPERATING SECTION</b>	
Water Operating Revenues & Expenses	W-01
Water Operating Revenues - Sales of Water	W-02
Sales for Resale (Acct. 466)	W-03
Other Operating Revenues (Water)	W-04
Water Operation & Maintenance Expenses	W-05
Taxes (Acct. 408 - Water)	W-06
Property Tax Equivalent (Water)	W-07
Water Utility Plant in Service --Plant Financed by Utility or Municipality--	W-08
Water Utility Plant in Service --Plant Financed by Contributions--	W-09
Sources of Water Supply - Statistics	W-13
Water Loss and Other Statistics	W-14
Sources of Water Supply - Ground Waters	W-15
Sources of Water Supply - Surface Waters	W-16
Pumping & Power Equipment	W-17
Reservoirs, Standpipes & Water Treatment	W-18
Water Mains	W-19
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22

---

## TABLE OF CONTENTS

---

Schedule Name	Page
<b>WATER OPERATING SECTION</b>	
Water Operating Section Footnotes	N/A

---

### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** TOWN OF ROME WATER UTILITY

**Utility Address:** 299 LEISURE LANE  
NEKOOSA, WI 54457

**When was utility organized?** 10/27/2004

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

---

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

**Name:** CHAD ZEGLER

**Title:** SUPERINTENDENT

**Office Address:**

299 LEISURE LANE  
NEKOOSA, WI 54457

**Telephone:** (715) 325 - 2600 EXT

**Fax Number:** (715) 325 - 2620

**Email Address:** rwoffice@scable.com

---

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

**Name:** JON TRAUTMAN, CPA

**Title:** MANAGER

**Office Address:** SCHENCK SC

2831 POST ROAD  
P.O. BOX 130  
PLOVER, WI 54467

**Telephone:** (920) 455 - 4312

**Fax Number:** (920) 617 - 2520

**Email Address:** Jon.Trautman@schencksc.com

---

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

**Name:** TOM DECKOW

**Title:** CHAIRMAN

**Office Address:**

299 LEISURE LANE  
NEKOOSA, WI 54457

**Telephone:** (715) 325 - 2600

**Fax Number:** (715) 325 - 2620

**Email Address:**

---

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

YES

---

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

**Name:** JON TRAUTMAN, CPA

**Title:** MANAGER

**Office Address:** SCHENCK SC

2831 POST ROAD  
P.O. BOX 130  
PLOVER, WI 54467

**Telephone:** (920) 455 - 4312

**Fax Number:** (920) 617 - 2520

**Email Address:** Jon.Trautman@schencksc.com

### IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 6/3/2009

Period covered by most recent audit: 12/31/08

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

Name: CHAD ZEGLER

Title: SUPERINTENDENT

**Office Address:**

299 LEISURE LANE  
NEKOOSA, WI 54457

Telephone: (715) 325 - 2600

Fax Number: (715) 325 - 2620

Email Address:

**Name of utility commission/committee:** ROME WATER UTILITY COMMISSION

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

- MR. TOM BIRCH, COMMISSIONER
- MR. TOM DECKOW, CHAIRMAN
- MS DON FORNASIERE, COMMISSIONER
- MRS BETTY HAVLIK, COMMISSIONER
- MR DON YSTAD, COMMISSIONER

**Is sewer service rendered by the utility?** NO

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

**Date of Ordinance:** [REDACTED]

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

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

**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

**Contract/Agreement beginning-ending dates:**

**Provide a brief description of the nature of Contract Operations being provided:**

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	996,011	1,005,245	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	322,515	309,335	2
Depreciation Expense (403)	188,414	183,699	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	11,283	9,605	5
<b>Total Operating Expenses</b>	<b>522,212</b>	<b>502,639</b>	
<b>Net Operating Income</b>	<b>473,799</b>	<b>502,606</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>473,799</b>	<b>502,606</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	11,188	3,224	10
Miscellaneous Nonoperating Income (421)	18,082	18,232	11
<b>Total Other Income</b>	<b>29,270</b>	<b>21,456</b>	
<b>Total Income</b>	<b>503,069</b>	<b>524,062</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(13,083)	(13,083)	12
Other Income Deductions (426)	18,527	18,313	13
<b>Total Miscellaneous Income Deductions</b>	<b>5,444</b>	<b>5,230</b>	
<b>Income Before Interest Charges</b>	<b>497,625</b>	<b>518,832</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	175,280	171,896	14
Amortization of Debt Discount and Expense (428)	2,358	2,358	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>177,638</b>	<b>174,254</b>	
<b>Net Income</b>	<b>319,987</b>	<b>344,578</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	796,214	451,636	20
Balance Transferred from Income (433)	319,987	344,578	21
Miscellaneous Credits to Surplus (434)	34,297	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>1,150,498</b>	<b>796,214</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 Miscellaneous Nonoperating Income, Account 421.

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	996,011	0	996,011	1
<b>Total (Acct. 400):</b>	<b>996,011</b>	<b>0</b>	<b>996,011</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	322,515	0	322,515	2
<b>Total (Acct. 401-402):</b>	<b>322,515</b>	<b>0</b>	<b>322,515</b>	
<b>Depreciation Expense (403):</b>				
Derived	188,414	0	188,414	3
<b>Total (Acct. 403):</b>	<b>188,414</b>	<b>0</b>	<b>188,414</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	11,283	0	11,283	5
<b>Total (Acct. 408):</b>	<b>11,283</b>	<b>0</b>	<b>11,283</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>473,799</b>	<b>0</b>	<b>473,799</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>				
NONE	11,188		11,188	11
<b>Total (Acct. 419):</b>	<b>11,188</b>	<b>0</b>	<b>11,188</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		17,682	17,682	12
PLOWING REIMBURSEMENT	400		400	13
<b>Total (Acct. 421):</b>	<b>400</b>	<b>17,682</b>	<b>18,082</b>	
<b>TOTAL OTHER INCOME:</b>	<b>11,588</b>	<b>17,682</b>	<b>29,270</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 Miscellaneous Nonoperating Income, Account 421.

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	(13,083)	0	(13,083)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(13,083)</b>	<b>0</b>	<b>(13,083)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	18,527	18,527	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>18,527</b>	<b>18,527</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(13,083)</b>	<b>18,527</b>	<b>5,444</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	175,280	0	175,280	18
<b>Total (Acct. 427):</b>	<b>175,280</b>	<b>0</b>	<b>175,280</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OF DEBT COSTS	2,358		2,358	19
<b>Total (Acct. 428):</b>	<b>2,358</b>	<b>0</b>	<b>2,358</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>177,638</b>	<b>0</b>	<b>177,638</b>	
<b>NET INCOME:</b>	<b>320,832</b>	<b>(845)</b>	<b>319,987</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	260,047	536,167	796,214	24
<b>Total (Acct. 216):</b>	<b>260,047</b>	<b>536,167</b>	<b>796,214</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	320,832	(845)	319,987	25
<b>Total (Acct. 433):</b>	<b>320,832</b>	<b>(845)</b>	<b>319,987</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
PRIOR PERIOD ADJUSTMENT	34,297		34,297	26
<b>Total (Acct. 434):</b>	<b>34,297</b>	<b>0</b>	<b>34,297</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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	27
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>615,176</b>	<b>535,322</b>	<b>1,150,498</b>	

---

## DETAILS OF INCOME STATEMENT ACCOUNTS

---

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

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$2,000, please explain fully.

The utility has a prior period adjustment of \$34,297 related to compensated absences and receivables.

---

**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 and 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	996,011	0	0	0	996,011	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>996,011</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>996,011</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	2.9	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)	7,992,115	7,893,151	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,261,983	1,066,131	2
<b>Net Utility Plant</b>	<b>6,730,132</b>	<b>6,827,020</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	118,883	314,693	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
<b>Total Other Property and Investments</b>	<b>118,883</b>	<b>314,693</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	329,137	207,592	10
Special Deposits (134)	0	0	11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	504,248	195,055	15
Other Accounts Receivable (143)	0	2,677	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	17,466	14,613	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)	8,765		24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>859,616</b>	<b>419,937</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	35,769	38,127	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
<b>Total Deferred Debits</b>	<b>35,769</b>	<b>38,127</b>	
<b>Total Assets and Other Debits</b>	<b>7,744,400</b>	<b>7,599,777</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)	468,718	468,718	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,150,498	796,214	35
<b>Total Proprietary Capital</b>	<b>1,619,216</b>	<b>1,264,932</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,420,000	1,480,000	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	4,415,428	4,434,838	38
<b>Total Long-Term Debt</b>	<b>5,835,428</b>	<b>5,914,838</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	55,293	186,150	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	500	500	43
Interest Accrued (237)	35,014	37,115	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	15,790		46
<b>Total Current and Accrued Liabilities</b>	<b>106,597</b>	<b>223,765</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	183,159	196,242	49
<b>Total Deferred Credits</b>	<b>183,159</b>	<b>196,242</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>7,744,400</b>	<b>7,599,777</b>	

## NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	7,893,151	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)	7,138,387	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	853,728	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
<b>Total Utility Plant</b>	<b>7,992,115</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)	943,305	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	318,678	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
<b>Total Accumulated Provision</b>	<b>1,261,983</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>6,730,132</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>	765,980				<b>765,980</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	188,414				<b>188,414</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<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>188,414</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>188,414</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	11,089				<b>11,089</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>11,089</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,089</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>943,305</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>943,305</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>	300,151				<b>300,151</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	18,527				<b>18,527</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>18,527</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>18,527</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>318,678</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>318,678</b>	26
<b>Footnotes</b>						27

**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	0			0	1
NONE	0			0	2
<b>Total Nonutility Property (121)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Less accum. prov. depr. & amort. (122)	0			0	3
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Particulars (a)	Amount (b)	
Balance first of year		1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<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	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
<b>Total Electric Utility</b>					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	17,466	14,613	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
<b>Total Materials and Supplies</b>	17,466	14,613	

## 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>				
2005 REVENUE BONDS DISCOUNT	820	428	12,437	1
2005 REVENUE BONDS ISSUANCE COSTS	1,538	428	23,332	2
<b>Total</b>			<b>35,769</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	468,718	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<u><u>468,718</u></u>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2005 REVENUE BONDS	03/01/2005	10/01/2025	4.74%	1,420,000	1
<b>Total Bonds (Account 221):</b>				<b>1,420,000</b>	

**NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT**

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
BANK NOTE PAYABLE	07/03/2008	07/03/2015	5.00%	234,545	2
SAFE DRINKING WATER LOAN	04/23/2008	05/01/2027	2.37%	4,180,883	3
<b>Total for Account 224</b>				<b>4,415,428</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	500	1
<b>Accruals:</b>		
Charged water department expense	11,283	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>11,283</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes	618	6
Social Security taxes	9,142	7
PSC Remainder Assessment	1,523	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>11,283</u>	
<b>Balance end of year</b>	<u>500</u>	

### 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>					
2005 REVENUE BONDS	16,068	63,806	64,271	15,603	1
<b>Subtotal</b>	<b>16,068</b>	<b>63,806</b>	<b>64,271</b>	<b>15,603</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other long-Term Debt (224)</b>					
SAFE DRINKING WATER LOAN	16,527	100,080	100,127	16,480	3
BANK NOTE PAYABLE	4,520	11,394	12,983	2,931	4
<b>Subtotal</b>	<b>21,047</b>	<b>111,474</b>	<b>113,110</b>	<b>19,411</b>	
<b>Notes Payable (231)</b>					
SHORT TERM BANK NOTES	0			0	5
SHORT TERM BANK NOTE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>37,115</b>	<b>175,280</b>	<b>177,381</b>	<b>35,014</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE		2
<b>Total (Acct. 124):</b>	<b>0</b>	
<b>Sinking Funds (125):</b>		
NONE	118,883	3
<b>Total (Acct. 125):</b>	<b>118,883</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</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	504,248	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>504,248</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
NONE		15
<b>Total (Acct. 145):</b>	<b>0</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>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	183,159	23
NONE		24
<b>Total (Acct. 253):</b>	<b>183,159</b>	

## 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)	7,097,746	0	0	0	7,097,746	1
Materials and Supplies	16,039	0	0	0	16,039	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	854,642	0	0	0	854,642	4
Customer Advances for Construction					0	5
Regulatory Liability	189,700	0	0	0	189,700	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>6,069,443</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,069,443</b>	
Net Operating Income	473,799	0	0	0	473,799	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.81%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.81%</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	196,242	0	0	0	<b>196,242</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	13,083	0	0	0	<b>13,083</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>183,159</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>183,159</b>	

---

## IMPORTANT CHANGES DURING THE YEAR

---

Report changes of any of the following types:

---

1. Acquisitions.

---

2. Leaseholder changes.

---

3. Extensions of service.

---

4. Estimated changes in revenues due to rate changes.

---

5. Obligations incurred or assumed, excluding commercial paper.

---

6. Formal proceedings with the Public Service Commission.

---

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)	987,961	1,003,363	1
<b>Total Sales of Water</b>	<b>987,961</b>	<b>1,003,363</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	8,050	1,882	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	0	0	5
<b>Total Other Operating Revenues</b>	<b>8,050</b>	<b>1,882</b>	
<b>Total Operating Revenues</b>	<b>996,011</b>	<b>1,005,245</b>	
<b>Operation and Maintenance Expenses</b>			
Plant Operation and Maintenance Expenses (600-660)	172,150	206,274	6
General Operating Expenses (680-691)	150,365	103,061	7
<b>Total Operation and Maintenance Expenses</b>	<b>322,515</b>	<b>309,335</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	188,414	183,699	8
Amortization Expense (404-407)		0	9
Taxes (408 )	11,283	9,605	10
<b>Total Other Operating Expenses</b>	<b>199,697</b>	<b>193,304</b>	
<b>Total Operating Expenses</b>	<b>522,212</b>	<b>502,639</b>	
<b>NET OPERATING INCOME</b>	<b>473,799</b>	<b>502,606</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 )	851	9,238	345,448	1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>851</b>	<b>9,238</b>	<b>345,448</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	897	17,696	271,652	5
Commercial (461.2 )	10	569	8,111	6
Industrial (461.3 )				7
Public Authority (461.4 )				8
<b>Total Metered Sales to General Customers (461)</b>	<b>907</b>	<b>18,265</b>	<b>279,763</b>	
Private Fire Protection Service (462 )	1		120	9
Public Fire Protection Service (463 )	7,416		362,415	10
Other Water Sales (465 )	2	27	215	11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>9,177</b>	<b>27,530</b>	<b>987,961</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)	362,415	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>362,415</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	8,050	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>8,050</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		10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>0</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>PLANT OPERATION AND MAINTENANCE EXPENSES</b>			
Salaries and Wages (600)	95,086	107,366	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	22,236	32,897	3
Chemicals (630)	0	0	4
Supplies and Expenses (640)	31,218	29,193	5
Repairs of Water Plant (650)	15,098	25,085	6
Transportation Expenses (660)	8,512	11,733	7
<b>Total Plant Operation and Maintenance Expenses</b>	<b>172,150</b>	<b>206,274</b>	
<b>GENERAL OPERATING EXPENSES</b>			
Administrative and General Salaries (680)	26,661	31,544	8
Office Supplies and Expenses (681)	32,650	18,306	9
Outside Services Employed (682)	23,527	31,452	10
Insurance Expense (684)	19,043	0	11
Employees Pensions and Benefits (686)	47,845	11,286	12
Regulatory Commission Expenses (688)	0	2,100	13
Miscellaneous General Expenses (689)	639	8,373	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)		0	16
<b>Total General Operating Expenses</b>	<b>150,365</b>	<b>103,061</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>322,515</b>	<b>309,335</b>	

---

## WATER OPERATION & MAINTENANCE EXPENSES

---

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

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

The rate is higher to due more on peak demand usage.

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

Account 620: The decrease in power for pumping expense is due to reclassification of telephone and other charges to the correct line in 2009.

Account 650: The decrease in repairs expense was due to fewer main breaks and repairs in 2009.

Account 681: The increase in office supplies and expenses is due to the reclassification of telephone and other office expenses to this line in 2009.

Account 684: The increase in insurance expense was due to the utility paid for insurance that covered 2006-2009.

Account 686: The increase in employee benefits expense is due to a correction in placement of health insurance benefits.

Account 688: The decrease in regulatory commission expenses is due to no formal cases with regulatory commissions in 2009.

Account 689: The decrease in miscellaneous expense is due to fewer projects in 2009.

---

### 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		500	500	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>500</b>	<b>500</b>	
Social Security		9,142	8,824	3
PSC Remainder Assessment		1,523	281	4
Other (specify): PROPERTY TAXES		118	0	5
<b>Total tax expense</b>		<b>11,283</b>	<b>9,605</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			Adams				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.188374				3
County tax rate	mills		6.659158				4
Local tax rate	mills		3.248908				5
School tax rate	mills		10.160428				6
Voc. school tax rate	mills		1.704581				7
Other tax rate - Local	mills		0.009135				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>21.970584</b>				<b>10</b>
Less: state credit	mills		1.482096				11
<b>Net tax rate</b>	mills		<b>20.488488</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>3.248908</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.865009</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.009135</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>15.123052</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>21.970584</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.688332</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>20.488488</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>14.102878</b>				<b>21</b>
Utility Plant, Jan. 1	\$	7,893,151	7,893,151				22
Materials & Supplies	\$	14,613	14,613				23
<b>Subtotal</b>	\$	<b>7,907,764</b>	<b>7,907,764</b>				<b>24</b>
Less: Plant Outside Limits	\$	0	0				25
<b>Taxable Assets</b>	\$	<b>7,907,764</b>	<b>7,907,764</b>				<b>26</b>
Assessment Ratio	dec.		0.900901				27
<b>Assessed Value</b>	\$	<b>7,124,112</b>	<b>7,124,112</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>14.102878</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>100,470</b>	<b>100,470</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	0					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$	500					32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>500</b>					<b>34</b>
Footnotes							35

---

## PROPERTY TAX EQUIVALENT (WATER)

---

### Property Tax Equivalent (Water) (Page W-07)

**If Lower Tax Equivalent authorized by municipality is greater than or equal to zero, please explain.**

The Town approved \$500 for the property tax equivalent with a resolution at the January 15, 2009 meeting.

**If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.**

The other local tax rate is levied for the Tri-Lake Sanitary District.

---

## 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)	120				120	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>120</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>120</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	193,637				193,637	4
Structures and Improvements (311)	326,292				326,292	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	871,565				871,565	8
Supply Mains (316)	21,386				21,386	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>1,412,880</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,412,880</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	168,780				168,780	12
Other Power Production Equipment (323)	6,024				6,024	13
Electric Pumping Equipment (325)	442,289				442,289	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	1,911				1,911	16
<b>Total Pumping Plant</b>	<b>619,004</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>619,004</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	587,145				587,145	18
Sand or Other Media Filtration Equipment (332)	720,278				720,278	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>1,307,423</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,307,423</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)	518,788				518,788	24
Transmission and Distribution Mains (343)	2,127,927	66,947			2,194,874	25
Services (345)	61,077	2,444			63,521	26
Meters (346)	186,600	520	2,832		184,288	27
Hydrants (348)	594,496	22,460	8,257		608,699	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>3,488,888</b>	<b>92,371</b>	<b>11,089</b>	<b>0</b>	<b>3,570,170</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)	23,544				23,544	32
Computer Equipment (391.1)	23,166				23,166	33
Transportation Equipment (392)	36,923				36,923	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)	145,157				145,157	41
<b>Total General Plant</b>	<b>228,790</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>228,790</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,057,105</b>	<b>92,371</b>	<b>11,089</b>	<b>0</b>	<b>7,138,387</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>7,057,105</b>	<b>92,371</b>	<b>11,089</b>	<b>0</b>	<b>7,138,387</b>	

---

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

---

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

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

The \$66,947 of mains additions are from final billings related to the 2008 looping project.

---

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	374,896				374,896	25
Services (345)	460,350	17,682			478,032	26
Meters (346)	0				0	27
Hydrants (348)	0				0	28

## 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>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>835,246</b>	<b>17,682</b>	<b>0</b>	<b>0</b>	<b>852,928</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)	800				800	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>800</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>800</b>	
<b>Total utility plant in service directly assignable</b>	<b>836,046</b>	<b>17,682</b>	<b>0</b>	<b>0</b>	<b>853,728</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>836,046</b>	<b>17,682</b>	<b>0</b>	<b>0</b>	<b>853,728</b>	

## SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

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			1,946	1,946	1
February			1,799	1,799	2
March			1,670	1,670	3
April			2,064	2,064	4
May			3,451	3,451	5
June			3,459	3,459	6
July			5,119	5,119	7
August			4,339	4,339	8
September			4,350	4,350	9
October			3,110	3,110	10
November			1,839	1,839	11
December			2,023	2,023	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>35,169</b>	<b>35,169</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):	35,169	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>35,169</b>	3
Less: Gallons (000's) sold:	27,530	4
Gallons (000's) entering distribution system but not sold:	<b>7,639</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	3,250	7
Gallons (000's) used for fire protection:	17	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	4,172	10
Subtotal Estimated Usage:	<b>7,439</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	200	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>0</b>	17
Subtotal of Estimated Losses:	<b>200</b>	18
Percentage of water entering distribution system sold:	<b>78%</b>	19
Percentage of unaccounted for water:	<b>0%</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.)	422	22
Date of maximum: 09/07/2009		23
Cause of maximum: flushing		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	0	25
Date of minimum: 01/06/2009		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	103,273	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:	1	32
Number of service breaks repaired this year:		33
Population served (estimate the number of individuals served):		34
Inside municipality?	2,596	35
Outside municipality?		36

**SOURCES OF WATER SUPPLY - GROUND WATERS**

---

<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>	
WELL #4	4	85	30	936,000	Yes	<b>1</b>
WELL #1	1	80	30	1,224,000	No	<b>2</b>
WELL #2	2	85	30	1,765,440	No	<b>3</b>
WELL #3	3	84	30	936,000	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 #1	WELL #4		1
Location	308 PENHURST	299 LEISURE LANE		2
Purpose	S	P		3
Destination	R	D		4
Pump Manufacturer	LAYNE	GE		5
Year Installed	1971	2007		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	850	650		8
Pump Motor or Standby Engine Mfr	GE	AUTOMATIC CUMMINGS		10
Year Installed	1985	2007		11
Type	NATURAL GAS	NATURAL GAS		12
Horsepower	40	300		13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				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	ELEVATED TANK		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	2003		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	144		6
Total capacity in gallons (actual)	250,000		7
			8
<b>WATER TREATMENT PLANT</b>			<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	OTHER		11
Filters, type (gravity, pressure, other, none)	PRESSURE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.9398		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	Y		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			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)		
A	D	3.000	60,074				<b>60,074</b>	1
A	D	4.000	23,150				<b>23,150</b>	2
A	D	6.000	48,207				<b>48,207</b>	3
P	D	6.000	800				<b>800</b>	4
P	S	6.000	1,400				<b>1,400</b>	5
A	D	8.000	3,223				<b>3,223</b>	6
P	D	8.000	5,991				<b>5,991</b>	7
P	S	8.000	1,100				<b>1,100</b>	8
P	D	12.000	39,406				<b>39,406</b>	9
P	S	12.000	400				<b>400</b>	10
<b>Total Within Municipality</b>			<b>183,751</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>183,751</b>	
<b>Total Utility</b>			<b>183,751</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>183,751</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	0.750	754				754		1
M	1.000	413	10			423		2
P	1.000	65				65		3
P	2.000	1				1		4
M	2.000	9				9		5
<b>Total Utility</b>		<b>1,242</b>	<b>10</b>	<b>0</b>	<b>0</b>	<b>1,252</b>	<b>0</b>	

---

## WATER SERVICES

---

### Water Services (Page W-20)

**If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.**

Services were financed by partially customers and partially by the utility using Safe Drinking Water Loan funds.

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

Utility-Owned Service not in use at the end of the year is zero.

---

## 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	901	12	15		898	1	1
0.750	23				23	0	2
1.000	11				11	0	3
2.000	3				3	0	4
3.000	1				1	0	5
<b>Total:</b>	<b>939</b>	<b>12</b>	<b>15</b>	<b>0</b>	<b>936</b>	<b>1</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	874	2	0	0	0	22	898	1
0.750	19	0	0	0	0	4	23	2
1.000	2	5	0	2	0	2	11	3
2.000	0	1	0	0	0	2	3	4
3.000	0	1	0	0	0	0	1	5
<b>Total:</b>	<b>895</b>	<b>9</b>	<b>0</b>	<b>2</b>	<b>0</b>	<b>30</b>	<b>936</b>	

---

## METERS

---

### Meters (Page W-21)

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

Meters 1" or small are replaced at least every 20 years. The current meters are only three years old and are tested upon request only. Testing will begin when the meters are ten years old.

**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 were not tested in 2009. They are scheduled for testing in 2010.

---

## 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	110	1	1		110	2
<b>Total Fire Hydrants</b>	<b>110</b>	<b>1</b>	<b>1</b>	<b>0</b>	<b>110</b>	
<b>Flushing Hydrants</b>						
	34	2	1		35	3
<b>Total Flushing Hydrants</b>	<b>34</b>	<b>2</b>	<b>1</b>	<b>0</b>	<b>35</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:	145
Number of distribution system valves end of year:	339
Number of distribution valves operated during year:	170