



3013 (02-05-09)

**ANNUAL REPORT**

OF

Name: MIDDLETON WATER UTILITY

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Principal Office: 7426 HUBBARD AVENUE  
MIDDLETON, WI 53562

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For the Year Ended: DECEMBER 31, 2008

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

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

## GENERAL RULES FOR REPORTING

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



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## SIGNATURE PAGE

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### Signature Page (Page ii)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

Middleton Water Utility  
Middleton, Wisconsin

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

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

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

/s/ VIRCHOW, KRAUSE AND COMPANY, LLP

Madison, Wisconsin  
April 1, 2009

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** MIDDLETON WATER UTILITY

**Utility Address:** 7426 HUBBARD AVENUE  
MIDDLETON, WI 53562

**When was utility organized?** 1/1/1907

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** TOBY GINDER

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

7426 HUBBARD AVENUE  
MIDDLETON, WI 53562

**Telephone:** (608) 827 - 1070

**Fax Number:** (608) 827 - 1080

**Email Address:** tginder@ci.middleton.wi.us

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

**Name:**

**Title:**

**Office Address:** VIRCHOW KRAUSE & CO LLP

TEN TERRACE COURT  
MADISON, WI 53707

**Telephone:** (608) 240 - 2387

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

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

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

**Name:** ROBERT POFAHL

**Title:** CHAIRMAN

**Office Address:**

7426 HUBBARD AVE  
MIDDLETON, WI 53562

**Telephone:** (608) 827 - 1070

**Fax Number:** (608) 827 - 1080

**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:**

**Title:**

**Office Address:** VIRCHOW KRAUSE & CO LLP

TEN TERRACE COURT  
MADISON, WI 53707

**Telephone:** (608) 240 - 2387

**Fax Number:**

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

### IDENTIFICATION AND OWNERSHIP

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

**Period covered by most recent audit:** 1/1/2008-12/31/2008

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

**Name:** TOBY GINDER

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

7426 HUBBARD AVE  
MIDDLETON, WI 53562

**Telephone:** (608) 827 - 1070

**Fax Number:** (608) 827 - 1080

**Email Address:** tginder@ci.middleton.wi.us

**Name of utility commission/committee:** Public Works Committee

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

- DON DAMON
- JON DIPIAZZA
- DENNIS DORN
- BILL HOEKSEMA
- CHARLES NAHN
- BOB POFAHL
- SHAWN STAUSKE, ALTERNATE
- HOWARD TEAL

**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)	1,864,256	1,938,538	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	905,766	750,970	2
Depreciation Expense (403)	276,774	278,124	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	316,928	306,077	5
<b>Total Operating Expenses</b>	<b>1,499,468</b>	<b>1,335,171</b>	
<b>Net Operating Income</b>	<b>364,788</b>	<b>603,367</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>364,788</b>	<b>603,367</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)	169,169	169,566	10
Miscellaneous Nonoperating Income (421)	193,660	920,253	11
<b>Total Other Income</b>	<b>362,829</b>	<b>1,089,819</b>	
<b>Total Income</b>	<b>727,617</b>	<b>1,693,186</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(39,866)	(39,866)	12
Other Income Deductions (426)	122,460	119,412	13
<b>Total Miscellaneous Income Deductions</b>	<b>82,594</b>	<b>79,546</b>	
<b>Income Before Interest Charges</b>	<b>645,023</b>	<b>1,613,640</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)	51,750	62,296	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>51,750</b>	<b>62,296</b>	
<b>Net Income</b>	<b>593,273</b>	<b>1,551,344</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	16,170,599	14,619,255	20
Balance Transferred from Income (433)	593,273	1,551,344	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>16,763,872</b>	<b>16,170,599</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,864,256	0	1,864,256	1
<b>Total (Acct. 400):</b>	<b>1,864,256</b>	<b>0</b>	<b>1,864,256</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	905,766	0	905,766	2
<b>Total (Acct. 401-402):</b>	<b>905,766</b>	<b>0</b>	<b>905,766</b>	
<b>Depreciation Expense (403):</b>				
Derived	276,774	0	276,774	3
<b>Total (Acct. 403):</b>	<b>276,774</b>	<b>0</b>	<b>276,774</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	316,928	0	316,928	5
<b>Total (Acct. 408):</b>	<b>316,928</b>	<b>0</b>	<b>316,928</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>364,788</b>	<b>0</b>	<b>364,788</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 INCOME	169,169		169,169	11
<b>Total (Acct. 419):</b>	<b>169,169</b>	<b>0</b>	<b>169,169</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		193,660	193,660	12
NONE			0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>193,660</b>	<b>193,660</b>	
<b>TOTAL OTHER INCOME:</b>	<b>169,169</b>	<b>193,660</b>	<b>362,829</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	(39,866)	0	(39,866)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(39,866)</b>	<b>0</b>	<b>(39,866)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	127,460	127,460	16
GAIN ON SALE OF ASSETS	(5,000)		(5,000)	17
<b>Total (Acct. 426):</b>	<b>(5,000)</b>	<b>127,460</b>	<b>122,460</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(44,866)</b>	<b>127,460</b>	<b>82,594</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	51,750	0	51,750	21
<b>Total (Acct. 430):</b>	<b>51,750</b>	<b>0</b>	<b>51,750</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>51,750</b>	<b>0</b>	<b>51,750</b>	
<b>NET INCOME:</b>	<b>527,073</b>	<b>66,200</b>	<b>593,273</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	8,594,861	7,575,738	16,170,599	24
<b>Total (Acct. 216):</b>	<b>8,594,861</b>	<b>7,575,738</b>	<b>16,170,599</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	527,073	66,200	593,273	25
<b>Total (Acct. 433):</b>	<b>527,073</b>	<b>66,200</b>	<b>593,273</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	27
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>9,121,934</b>	<b>7,641,938</b>	<b>16,763,872</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	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	1,864,256	0	0	0	<b>1,864,256</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	10,944	0		0	<b>10,944</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,853,312</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,853,312</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	311,922	0	311,922	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>311,922</b>	<b>0</b>	<b>311,922</b>	

### FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	6.0	1
Electric		2
Gas		3
Sewer		4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	22,876,608	21,972,061	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	5,917,623	5,513,591	2
Utility Plant Acquisition Adjustments (117-118)		0	3
Other Utility Plant Adjustments (119)		0	4
<b>Total Net Utility Plant</b>	<b>16,958,985</b>	<b>16,458,470</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	0	59,454	8
Sinking Funds (125)	0		9
Depreciation Fund (126)	0		10
Other Special Funds (128)	0		11
<b>Total Other Property and Investments</b>	<b>0</b>	<b>59,454</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)		20,704	12
Special Deposits (134)	0		13
Working Funds (135)			14
Temporary Cash Investments (136)	3,644,262	3,644,540	15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	310,978	331,310	17
Other Accounts Receivable (143)	12,486	7,304	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	120,981	123,067	20
Plant Materials and Operating Supplies (154)	0	0	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)		0	26
Accrued Utility Revenues (173)		0	27
Miscellaneous Current and Accrued Assets (174)		0	28
<b>Total Current and Accrued Assets</b>	<b>4,088,707</b>	<b>4,126,925</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	29
Extraordinary Property Losses (182)	0		30
Preliminary Survey and Investigation Charges (183)	0	139,437	31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	0		34
<b>Total Deferred Debits</b>	<b>0</b>	<b>139,437</b>	
<b>Total Assets and Other Debits</b>	<b>21,047,692</b>	<b>20,784,286</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)	2,651,460	2,651,460	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	16,763,872	16,170,599	37
<b>Total Proprietary Capital</b>	<b>19,415,332</b>	<b>18,822,059</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0		38
Advances from Municipality (223)	940,000	1,145,000	39
Other Long-Term Debt (224)	0	0	40
<b>Total Long-Term Debt</b>	<b>940,000</b>	<b>1,145,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	41
Accounts Payable (232)	49,154	38,191	42
Payables to Municipality (233)	0	106,878	43
Customer Deposits (235)			44
Taxes Accrued (236)	0	(1,746)	45
Interest Accrued (237)	14,815	18,482	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)			48
<b>Total Current and Accrued Liabilities</b>	<b>63,969</b>	<b>161,805</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	597,989	637,855	51
<b>Total Deferred Credits</b>	<b>597,989</b>	<b>637,855</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)	30,402	17,567	54
Miscellaneous Operating Reserves (265)			55
<b>Total Operating Reserves</b>	<b>30,402</b>	<b>17,567</b>	
<b>Total Liabilities and Other Credits</b>	<b>21,047,692</b>	<b>20,784,286</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	21,972,061	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)	13,150,682	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	8,942,054	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	301,087				6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	482,785				8
<b>Total Utility Plant</b>	<b>22,876,608</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	4,623,443	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,294,180	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>5,917,623</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>16,958,985</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>	4,346,871				<b>4,346,871</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	276,774				<b>276,774</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	42,299				<b>42,299</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>319,073</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>319,073</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	42,501				<b>42,501</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>42,501</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>42,501</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>4,623,443</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,623,443</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>	1,166,720				<b>1,166,720</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	127,460				<b>127,460</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	0				<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>127,460</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>127,460</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				<b>0</b>	18
Cost of removal	0				<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Balance end of year (111.2)</b>	<b>1,294,180</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,294,180</b>	26
<b>Footnotes</b>						27

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

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	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>	<b>0</b>	
<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>	<b>0</b>	
<b>Balance end of year</b>	<b>0</b>	

## MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)	
<b>Electric Utility</b>							
Fuel (151)					0	0	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)		0	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>	0	0	

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT  
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE	0	428	0	1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				2
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	2,651,460	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>2,651,460</b>	

### BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)
				0
		<b>Total Bonds (Account 221):</b>		<b>0</b>

1

## 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>					
1997 Refunding Bonds	04/01/1997	03/03/2012	5.29%	940,000	1
<b>Total for Account 223</b>				<b>940,000</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

### TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	(1,746)	1
<b>Accruals:</b>		
Charged water department expense	316,927	2
Charged electric department expense		3
Charged sewer department expense	10,646	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>327,573</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	303,524	6
Social Security taxes	20,547	7
PSC Remainder Assessment	1,756	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>325,827</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.  
 2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
NONE	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	2
1997 G.O. Note	18,482	51,750	55,417	14,815	3
<b>Subtotal</b>	<b>18,482</b>	<b>51,750</b>	<b>55,417</b>	<b>14,815</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>18,482</b>	<b>51,750</b>	<b>55,417</b>	<b>14,815</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		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
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	310,978	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>310,978</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
DELINQUENT ACCOUNTS RECEIVABLE FROM COUNTY	12,486	14
<b>Total (Acct. 143):</b>	<b>12,486</b>	
<b>Receivables from Municipality (145):</b>		
JOINT METER ALLOCATION FROM SEWER	71,790	15
DELINQUENT ACCOUNTS RECEIVABLE ON TAX ROLL	49,191	16
<b>Total (Acct. 145):</b>	<b>120,981</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Prepayments (165):</b>		
NONE		17
<b>Total (Acct. 165):</b>	<b>0</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		18
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE	0	19
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		20
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		21
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE	0	22
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		23
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	597,989	24
NONE		25
<b>Total (Acct. 253):</b>	<b>597,989</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

This has been completed on the face of the schedule, see accounts 143 and 145.

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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)	13,036,631	0	0	0	13,036,631	1
Materials and Supplies	0	0	0	0	0	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	4,485,157	0	0	0	4,485,157	4
Customer Advances for Construction					0	5
Regulatory Liability	617,922	0	0	0	617,922	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>7,933,552</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>7,933,552</b>	
Net Operating Income	364,788	0	0	0	364,788	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.60%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.60%</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	637,855	0	0	0	637,855	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	39,866	0	0	0	39,866	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>597,989</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>597,989</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,739,718	1,824,177	1
<b>Total Sales of Water</b>	<b>1,739,718</b>	<b>1,824,177</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	8,077	8,514	2
Rents from Water Property (472 )	86,672	75,584	3
Interdepartmental Rents (473 )	10,944	9,046	4
Other Water Revenues (474 )	18,845	21,217	5
<b>Total Other Operating Revenues</b>	<b>124,538</b>	<b>114,361</b>	
<b>Total Operating Revenues</b>	<b>1,864,256</b>	<b>1,938,538</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	69,158	34,540	6
Pumping Expenses (620-633)	192,186	199,994	7
Water Treatment Expenses (640-652)	37,104	32,515	8
Transmission and Distribution Expenses (660-678)	279,502	245,981	9
Customer Accounts Expenses (901-906)	29,007	27,056	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	298,809	210,884	12
<b>Total Operation and Maintenance Expenses</b>	<b>905,766</b>	<b>750,970</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	276,774	278,124	13
Amortization Expense (404-407)		0	14
Taxes (408 )	316,928	306,077	15
<b>Total Other Operating Expenses</b>	<b>593,702</b>	<b>584,201</b>	
<b>Total Operating Expenses</b>	<b>1,499,468</b>	<b>1,335,171</b>	
<b>NET OPERATING INCOME</b>	<b>364,788</b>	<b>603,367</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	4,792	300,517	670,892	5
Commercial (461.2 )	847	361,137	532,262	6
Industrial (461.3 )	47	56,792	68,926	7
Public Authority (461.4 )				8
<b>Total Metered Sales to General Customers (461)</b>	<b>5,686</b>	<b>718,446</b>	<b>1,272,080</b>	
Private Fire Protection Service (462 )	219		59,948	9
Public Fire Protection Service (463 )	1		373,144	10
Other Water Sales (465 )	54	20,579	34,546	11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>5,960</b>	<b>739,025</b>	<b>1,739,718</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)	1
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)	373,144	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>373,144</b>	
<b>Forfeited Discounts (470):</b>		
NONE	0	5
Customer late payment charges	8,077	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>8,077</b>	
<b>Rents from Water Property (472):</b>		
TOWER RENTAL	86,672	7
<b>Total Rents from Water Property (472)</b>	<b>86,672</b>	
<b>Interdepartmental Rents (473):</b>		
MISCELLANEOUS SERVICE REVENUES	10,944	8
<b>Total Interdepartmental Rents (473)</b>	<b>10,944</b>	
<b>Other Water Revenues (474):</b>		
NONE		9
Return on net investment in meters charged to sewer department	18,845	10
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>18,845</b>	

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## OTHER OPERATING REVENUES (WATER)

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

**Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.**

Done

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## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	21,849	18,603	1
Operation Labor and Expenses (601)		0	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)	19,409	9,963	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		0	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)	27,900	5,974	12
<b>Total Source of Supply Expenses</b>	<b>69,158</b>	<b>34,540</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)		0	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	179,235	184,916	16
Pumping Labor and Expenses (624)		0	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)		0	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		0	21
Maintenance of Structures and Improvements (631)		0	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	12,951	15,078	24
<b>Total Pumping Expenses</b>	<b>192,186</b>	<b>199,994</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)	18,805	14,533	26
Operation Labor and Expenses (642)		0	27
Miscellaneous Expenses (643)	14,108	15,016	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)		0	31
Maintenance of Water Treatment Equipment (652)	4,191	2,966	32
<b>Total Water Treatment Expenses</b>	<b>37,104</b>	<b>32,515</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	170,822	175,862	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)		0	35
Meter Expenses (663)		0	36
Customer Installations Expenses (664)		0	37
Miscellaneous Expenses (665)	16,028	18,075	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	1,150	1,340	42
Maintenance of Transmission and Distribution Mains (673)	40,823	24,527	43
Maintenance of Services (675)	5,444	5,370	44
Maintenance of Meters (676)	17,533	6,264	45
Maintenance of Hydrants (677)	27,702	14,543	46
Maintenance of Miscellaneous Plant (678)		0	47
<b>Total Transmission and Distribution Expenses</b>	<b>279,502</b>	<b>245,981</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)		0	48
Meter Reading Expenses (902)	2,228	2,225	49
Customer Records and Collection Expenses (903)	18,662	17,604	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)	8,117	7,227	52
Customer Service and Information Expenses (906)			53
<b>Total Customer Accounts Expenses</b>	<b>29,007</b>	<b>27,056</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	65,129	52,057	55
Office Supplies and Expenses (921)	10,911	8,521	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	20,852	9,623	58
Property Insurance (924)	10,000	10,000	59
Injuries and Damages (925)		0	60
Employee Pensions and Benefits (926)	150,542	94,826	61
Regulatory Commission Expenses (928)	0	0	62
Duplicate Charges--Credit (929)		0	63

## WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	40,783	32,922	<b>64</b>
Rents (931)		0	<b>65</b>
Maintenance of General Plant (932)	592	2,935	<b>66</b>
<b>Total Administrative and General Expenses</b>	<b>298,809</b>	<b>210,884</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>905,766</b>	<b>750,970</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 15%, but not less \$10,000, please explain.

676 - The increase is due to more supplies being purchased in 2008 including additional ITRON accessories.

673 - The increase is due to more water main breaks occurring in 2008.

617 - The increase is due to well maintenance in 2008 including cleaning, drilling and bailing of the well.

926 - During 2008 two employees were transferred to other departments, reducing the 2008 cost.

923 - During 2008 an outside firm was hired to perform a city review to evaluate the capability of Middleton to serve new areas. The increased cost is due to the water utilities allocation of this cost.

920 - During 2008 the benefit allocation was reviewed and revised to be more accurate. This resulted in increased costs being allocated to the water utility.

677 - The utility incurred increased maintenance costs in 2008. Hydrants were also painted by a new vendor at a slightly higher rate.

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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		305,271	293,254	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		10,646	10,626	2
<b>Net property tax equivalent</b>		<b>294,625</b>	<b>282,628</b>	
Social Security		20,547	21,392	3
PSC Remainder Assessment		1,756	2,057	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>316,928</b>	<b>306,077</b>	

## PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Dane				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.179370				2
County tax rate	mills		2.501980				3
Local tax rate	mills		5.191420				4
School tax rate	mills		9.425210				5
Voc. school tax rate	mills		1.280410				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
<b>Total tax rate</b>	mills		<b>18.578390</b>				9
Less: state credit	mills		1.393440				10
<b>Net tax rate</b>	mills		<b>17.184950</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
<b>Local Tax Rate</b>	mills		<b>5.191420</b>				12
<b>Combined School Tax Rate</b>	mills		<b>10.705620</b>				13
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				14
<b>Total Local &amp; School Tax</b>	mills		<b>15.897040</b>				15
<b>Total Tax Rate</b>	mills		<b>18.578390</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.855674</b>				17
<b>Total tax net of state credit</b>	mills		<b>17.184950</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>14.704710</b>				19
Utility Plant, Jan. 1	\$	21,972,061	21,972,061				20
Materials & Supplies	\$	0	0				21
<b>Subtotal</b>	\$	21,972,061	<b>21,972,061</b>				22
Less: Plant Outside Limits	\$	29,620	29,620				23
<b>Taxable Assets</b>	\$	21,942,441	<b>21,942,441</b>				24
Assessment Ratio	dec.		0.946115				25
<b>Assessed Value</b>	\$	20,760,073	<b>20,760,073</b>				26
<b>Net Local &amp; School Rate</b>	mills		<b>14.704710</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	305,271	<b>305,271</b>				28
Tax Equivalent per 1994 PSC Report	\$	200,141					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
<b>Tax equiv. for current year (see note 6)</b>	\$	305,271					31
Footnotes							32

## WATER UTILITY PLANT IN SERVICE

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	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)	98,127	122,500			220,627	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)	319,783				319,783	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>417,910</b>	<b>122,500</b>	<b>0</b>	<b>0</b>	<b>540,410</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	625,230				625,230	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	1,060,538	90,261	28,413		1,122,386	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>1,685,768</b>	<b>90,261</b>	<b>28,413</b>	<b>0</b>	<b>1,747,616</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	76,867				76,867	18
Sand or Other Media Filtration Equipment (332)	266,375				266,375	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>343,242</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>343,242</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	1,650				1,650	22
Structures and Improvements (341)	92,196				92,196	23
Distribution Reservoirs and Standpipes (342)	1,688,030				1,688,030	24
Transmission and Distribution Mains (343)	5,437,163				5,437,163	25
Services (345)	722,916				722,916	26
Meters (346)	1,530,479	16,173	825		1,545,827	27
Hydrants (348)	469,361				469,361	28

## WATER UTILITY PLANT IN SERVICE

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>9,941,795</b>	<b>16,173</b>	<b>825</b>	<b>0</b>	<b>9,957,143</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)	21,846	3,638			25,484	32
Computer Equipment (391.1)	48,197				48,197	33
Transportation Equipment (392)	119,679	37,656	13,263		144,072	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	32,378	375			32,753	36
Laboratory Equipment (395)	3,339				3,339	37
Power Operated Equipment (396)	81,499				81,499	38
Communication Equipment (397)	46,690				46,690	39
SCADA Equipment (397.1)	172,515				172,515	40
Miscellaneous Equipment (398)	7,722				7,722	41
<b>Total General Plant</b>	<b>533,865</b>	<b>41,669</b>	<b>13,263</b>	<b>0</b>	<b>562,271</b>	
<b>Total utility plant in service directly assignable</b>	<b>12,922,580</b>	<b>270,603</b>	<b>42,501</b>	<b>0</b>	<b>13,150,682</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>12,922,580</b>	<b>270,603</b>	<b>42,501</b>	<b>0</b>	<b>13,150,682</b>	

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

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

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

Land was purchased in 2008 at a cost of \$122,500, no structures have been placed on the land at 12/31.

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	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)	7,065,706	134,360			7,200,066	25
Services (345)	959,854	35,000			994,854	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 \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	722,834	24,300			747,134	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>8,748,394</b>	<b>193,660</b>	<b>0</b>	<b>0</b>	<b>8,942,054</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>8,748,394</b>	<b>193,660</b>	<b>0</b>	<b>0</b>	<b>8,942,054</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>8,748,394</b>	<b>193,660</b>	<b>0</b>	<b>0</b>	<b>8,942,054</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	250,194	3.33%	10,553	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>250,194</b>		<b>10,553</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	252,264	2.70%	16,881	7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	691,355	4.00%	43,658	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>943,619</b>		<b>60,539</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	64,663	2.50%	1,922	12
Sand or Other Media Filtration Equipment (332)	266,375	3.33%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)	0	0.00%		15
<b>Total Water Treatment Plant</b>	<b>331,038</b>		<b>1,922</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	49,048	2.50%	2,305	16
Distribution Reservoirs and Standpipes (342)	545,610	1.90%	32,073	17
Transmission and Distribution Mains (343)	503,337	1.30%	70,683	18
Services (345)	189,300	2.20%	15,904	19
Meters (346)	957,848	5.50%	84,598	20
Hydrants (348)	81,284	1.80%	8,448	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>2,326,427</b>		<b>214,011</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	21,846	5.00%	1,183	24
Computer Equipment (391.1)	48,197	25.00%		25
Transportation Equipment (392)	117,140	10.00%	13,188	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	25,998	5.00%	1,628	28
Laboratory Equipment (395)	1,165	5.00%	167	29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					260,747	4
316					0	5
317					0	6
	0	0	0	0	260,747	
321					269,145	7
323					0	8
325	28,413				706,600	9
326					0	10
328					0	11
	28,413	0	0	0	975,745	
331					66,585	12
332					266,375	13
333					0	14
334					0	15
	0	0	0	0	332,960	
341					51,353	16
342					577,683	17
343					574,020	18
345					205,204	19
346	825				1,041,621	20
348					89,732	21
349					0	22
	825	0	0	0	2,539,613	
390					0	23
391					23,029	24
391.1					48,197	25
392	13,263				117,065	26
393					0	27
394					27,626	28
395					1,332	29

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER**  
**--Plant Financed by Utility or Municipality--**

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	66,799	7.50%	6,112	<b>30</b>
Communication Equipment (397)	46,690	9.09%		<b>31</b>
SCADA Equipment (397.1)	163,363	9.20%	9,152	<b>32</b>
Miscellaneous Equipment (398)	4,395	8.00%	618	<b>33</b>
<b>Total General Plant</b>	<b>495,593</b>		<b>32,048</b>	
<b>Total accum. prov. directly assignable</b>	<b>4,346,871</b>		<b>319,073</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
 <b>Total accum. prov. for depreciation</b>	 <b>4,346,871</b>		 <b>319,073</b>	

**ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)**  
**--Plant Financed by Utility or Municipality--**

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					72,911	30
397					46,690	31
397.1					172,515	32
398					5,013	33
	13,263	0	0	0	514,378	
	42,501	0	0	0	4,623,443	
					0	34
	42,501	0	0	0	4,623,443	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
<b>Total Water Treatment Plant</b>	<b>0</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	751,661	1.30%	92,728	18
Services (345)	276,233	2.20%	21,502	19
Meters (346)	0	0.00%		20
Hydrants (348)	138,826	1.80%	13,230	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>1,166,720</b>		<b>127,460</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343					844,389	18
345					297,735	19
346					0	20
348					152,056	21
349					0	22
	0	0	0	0	1,294,180	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.  
 2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	0	0.00%		<b>31</b>
SCADA Equipment (397.1)	0	0.00%		<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>1,166,720</b>		<b>127,460</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		<b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>1,166,720</b>		<b>127,460</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	1,294,180	
					0	34
	0	0	0	0	1,294,180	

## 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			66,587	<b>66,587</b>	1
February			62,160	<b>62,160</b>	2
March			62,249	<b>62,249</b>	3
April			60,858	<b>60,858</b>	4
May			69,871	<b>69,871</b>	5
June			73,034	<b>73,034</b>	6
July			87,477	<b>87,477</b>	7
August			92,112	<b>92,112</b>	8
September			73,882	<b>73,882</b>	9
October			66,400	<b>66,400</b>	10
November			58,796	<b>58,796</b>	11
December			60,247	<b>60,247</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>833,673</b>	<b>833,673</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):	833,673	1
Less: Gallons (000's) used in the treatment process:	6,045	2
Subtotal: Gallons (000's) entering distribution system:	<b>827,628</b>	3
Less: Gallons (000's) sold:	739,025	4
Gallons (000's) entering distribution system but not sold:	<b>88,603</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	8,421	7
Gallons (000's) used for fire protection:	700	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>9,121</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	940	13
Gallons (000's) lost due to service leaks or breaks:	30	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>78,512</b>	17
Subtotal of Estimated Losses:	<b>79,482</b>	18
Percentage of water entering distribution system sold:	<b>89%</b>	19
Percentage of unaccounted for water:	<b>9%</b>	20
If more than 15%, indicate causes:		21
		22
		23
		24
If more than 15%, state what action has been taken to reduce water loss:		25
		26
		27

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	3,559	28
Date of maximum: 09/01/2008		29
Cause of maximum: Lawn Sprinkling		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,614	33
Date of minimum: 11/07/2008		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,687,921	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	13	40
Number of service breaks repaired this year:	3	41
Population served (estimate the number of individuals served):		42
Inside municipality?	16,500	43
Outside municipality?	1	44

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1702 RESERVOIR ROAD	Well #2	330	12	504,000	Yes	<b>1</b>
3640 HIGH ROAD	Well #4	850	24	1,728,000	Yes	<b>2</b>
6409 ELMWOOD AVENUE	Well #5	809	24	1,908,000	Yes	<b>3</b>
7716 HILLCREST AVENUE	Well #3	606	15	1,526,400	Yes	<b>4</b>
8490 GREENWAY BLVD	Well #6	856	17	2,232,000	Yes	<b>5</b>

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## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

## PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #6	GREENWAY BOOSTER #1	GREENWAY BOOSTER #2	1
Location	8490 GREENWAY BLVD	8491 GREENWAY BLVD	8491 GREENWAY BLVD	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	CRANE DEMING	CRANE DEMING	5
Year Installed	1986	1996	1996	6
Type	VERTICAL TURBINE	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,600	750	750	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	10
Year Installed	1986	1996	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	50	50	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	GREENWAY BOOSTER #3	QUARRY HZBP #1	QUARRY HZBP #2	15
Location	8491 GREENWAY BLVD	7729 TERRACE AVE	7729 TERRACE AVENUE	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	CRANE DEMING	ITT	ITT	19
Year Installed	1996	2008	1997	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	2,500	350	350	22
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U.S.	24
Year Installed	1996	1997	1997	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	150	10	10	27
Footnotes				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	QUARRY HZBP#3	QUARRY LZBP #1	QUARRY LZBP #2	1
Location	7729 TERRACE AVENUE	7729 TERRACE AVENUE	7729 TERRACE AVENUE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	ITT	ITT	ITT	5
Year Installed	1997	1997	1997	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,000	1,000	1,000	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	U S	9 10
Year Installed	1997	1997	1997	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	20	40	40	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	QUARRY LZBP #3	QUARRY LZBP #4	WELL #2 PUMP	15
Location	7729 TERRACE AVE	7729 TERRACE AVENUE	1702 RESERVOIR ROAD	16
Purpose	B	B	P	17
Destination	D	D	R	18
Pump Manufacturer	ITT	ITT	GRUNDFOS	19
Year Installed	1997	1997	2008	20
Type	CENTRIFUGAL	CENTRIFUGAL	VERTICAL TURBINE	21
Actual Capacity (gpm)	1,000	1,000	350	22
Pump Motor or Standby Engine Mfr	U.S.	U.S.	GRUNDFOS	23 24
Year Installed	1997	1997	2008	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	40	40	30	27
Footnotes				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #3 PUMP	WELL #4 PUMP	WELL #5 PUMP	1
Location	7716 HILLCREST AVENUE	3640 HIGH ROAD	6409 ELMWOOD AVENUE	2
Purpose	P	P	P	3
Destination	R	D	D	4
Pump Manufacturer	CHRISTENSEN	LAYNE	AM. TURBINE	5
Year Installed	2008	1971	1985	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,050	1,200	1,325	8
Pump Motor or Standby Engine Mfr	U.S	G.E.	SIMMONS-ALLIS	10
Year Installed	2008	1971	1979	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	150	150	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #6 PUMP			15
Location	8490 GREENWAY BLVD			16
Purpose	P			17
Destination	R			18
Pump Manufacturer	LAYNE			19
Year Installed	1986			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	1,550			22
Pump Motor or Standby Engine Mfr	U.S.			24
Year Installed	1986			25
Type	ELECTRIC			26
Horsepower	100			27
Footnotes				28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	QUARRY RESERVOIR	TOWER #1	TOWER #2	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1997	1960	1984	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	28	85	85	6
Total capacity in gallons (actual)	1,000,000	500,000	750,000	7
				8
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	BOOSTER STATION	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	PRESSURE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.2300	2.0299	1.7200	13
Is a corrosion control chemical used (yes, no)?	N	N	N	14
Is water fluoridated (yes, no)?	Y	Y	Y	15
Footnotes				16

## 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	WELLHOUSE #6		1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R		3
Year constructed	1986		4
Primary material (earthen, steel, concrete, other)	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	20		6
Total capacity in gallons (actual)	100,000		7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.8997		12
Is a corrosion control chemical used (yes, no)?	N		13
Is water fluoridated (yes, no)?	Y		14
Footnotes			15

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	4.000	162				162	1
M	D	6.000	106,234	110			106,344	2
P	D	6.000	145				145	3
M	D	8.000	184,368	2,300			186,668	4
M	S	8.000	1,022				1,022	5
P	D	8.000	475				475	6
M	S	10.000	190				190	7
M	T	10.000	80,132				80,132	8
M	S	12.000	140				140	9
M	T	12.000	81,172				81,172	10
M	T	14.000	3,968				3,968	11
M	T	16.000	3,148				3,148	12
<b>Total Within Municipality</b>			<b>461,156</b>	<b>2,410</b>	<b>0</b>	<b>0</b>	<b>463,566</b>	
M	D	6.000	507				507	13
M	D	12.000	1,096				1,096	14
<b>Total Outside of Municipality</b>			<b>1,603</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,603</b>	
<b>Total Utility</b>			<b>462,759</b>	<b>2,410</b>	<b>0</b>	<b>0</b>	<b>465,169</b>	

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## WATER MAINS

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**Water Mains (Page W-19)**

**If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.**

All main additions were financed by developers in 2008.

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## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,558				1,558	30	1
M	1.000	2,255	35			2,290	59	2
M	1.500	221				221	0	3
M	2.000	253				253	18	4
M	3.000	4				4	0	5
M	4.000	58				58	0	6
M	6.000	54				54	11	7
M	8.000	21				21	4	8
M	10.000	2				2	1	9
<b>Total Utility</b>		<b>4,426</b>	<b>35</b>	<b>0</b>	<b>0</b>	<b>4,461</b>	<b>123</b>	

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## WATER SERVICES

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

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

All main additions were financed by developers in 2008.

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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	4,992	71	28	4	5,039	26	1
0.750	246	8	0	4	258	6	2
1.000	177	6	0	(1)	182	2	3
1.500	157	4	0	1	162	26	4
2.000	152	3	0		155	15	5
3.000	55	5	1		59	0	6
4.000	5				5	1	7
6.000	1				1	0	8
8.000	1				1	0	9
10.000	7				7	0	10
12.000	1				1	0	11
16.000	1				1	0	12
<b>Total:</b>	<b>5,795</b>	<b>97</b>	<b>29</b>	<b>8</b>	<b>5,871</b>	<b>76</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	4,645	333	10	14	0	37	5,039	1
0.750	132	94	12	2	0	18	258	2
1.000	36	130	4	7	0	5	182	3
1.500	5	138	6	8	0	5	162	4
2.000	3	124	9	12	0	7	155	5
3.000	0	41	5	12	0	1	59	6
4.000	0	4	1	0	0	0	5	7
6.000	0	0	1	0	0	0	1	8
8.000	0	0	0	0	1	0	1	9
10.000	0	0	0	0	7	0	7	10
12.000	0	0	0	0	1	0	1	11
16.000	0	0	0	0	1	0	1	12
<b>Total:</b>	<b>4,821</b>	<b>864</b>	<b>48</b>	<b>55</b>	<b>10</b>	<b>73</b>	<b>5,871</b>	

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## METERS

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### Meters (Page W-21)

**Explain all reported adjustments.**

Meter adjustments are to reconcile to actual meter count

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

Starting in 2000, the utility completed a change out of meters and installed radio read meters

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

The 2" residential meters were installed for sprinkling

**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

**If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.**

Tested in 2007.

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	4				4	1
Within Municipality	909	5			914	2
<b>Total Fire Hydrants</b>	<b>913</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>918</b>	
<b>Flushing Hydrants</b>						
	0				0	3
<b>Total Flushing Hydrants</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Number of hydrants operated during year:	762
Number of distribution system valves end of year:	1,530
Number of distribution valves operated during year:	1,349