



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: OREGON MUNICIPAL WATER & SEWER UTILITY

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Principal Office: 117 SPRING STREET  
OREGON, WI 53575-1494

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For the Year Ended: DECEMBER 31, 2008

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

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

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

## GENERAL RULES FOR REPORTING

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



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## IDENTIFICATION AND OWNERSHIP

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**Exact Utility Name:** OREGON MUNICIPAL WATER & SEWER UTILITY

**Utility Address:** 117 SPRING STREET  
OREGON, WI 53575-1494

**When was utility organized?** 1/1/1968

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** www.vil.oregon.wi.us

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

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**Name:** MS RENEE HOEFT

**Title:** FINANCE DIRECTOR

**Office Address:**

117 SPRING STREET  
OREGON, WI 53575

**Telephone:** (608) 835 - 3118

**Fax Number:** (608) 835 - 6503

**Email Address:** RHOEFT@VIL.OREGON.WI.US

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

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**Name:** JON LOURIGAN

**Title:** TRUSTEE

**Office Address:**

265 LYNNE TRL  
OREGON, WI 53575

**Telephone:** (608) 835 - 2201

**Fax Number:**

**Email Address:** mbelow@vil.oregon.wi.us

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

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

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**Name:** MIKE FOTH

**Title:** PARTNER

**Office Address:** HAWKINS, ASH, BAPTIE & COMPANY, LLP

101 W 29TH STREET  
MARSHFIELD, WI 54449

**Telephone:** (715) 387 - 1131

**Fax Number:** (715) 384 - 3463

**Email Address:** MFOTH@HABCO.COM

**Date of most recent audit report:** 6/20/2008

**Period covered by most recent audit:** 2007

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MARK W. BELOW

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

117 SPRING STREET  
OREGON, WI 53575

**Telephone:** (608) 835 - 6290

**Fax Number:** (608) 835 - 6503

**Email Address:** MBELOW@VIL.OREGON.WI.US

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**Name of utility commission/committee:** PUBLIC WORKS & UTILITY COMMITTEE

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

MR PHIL HARMS, TRUSTEE

MR JON LOURIGAN, TRUSTEE

MR RANDY WAY, TRUSTEE

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**Is sewer service rendered by the utility?** YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

**Date of Ordinance:** 9/15/1967

**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

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

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**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

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**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)	1,125,237	1,112,352	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	431,501	403,267	2
Depreciation Expense (403)	169,606	162,240	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	214,074	215,254	5
<b>Total Operating Expenses</b>	<b>815,181</b>	<b>780,761</b>	
<b>Net Operating Income</b>	<b>310,056</b>	<b>331,591</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>310,056</b>	<b>331,591</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)	33,744	61,591	10
Miscellaneous Nonoperating Income (421)	403,167	75,866	11
<b>Total Other Income</b>	<b>436,911</b>	<b>137,457</b>	
<b>Total Income</b>	<b>746,967</b>	<b>469,048</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(34,500)	(34,500)	12
Other Income Deductions (426)	141,820	137,514	13
<b>Total Miscellaneous Income Deductions</b>	<b>107,320</b>	<b>103,014</b>	
<b>Income Before Interest Charges</b>	<b>639,647</b>	<b>366,034</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	59,797	65,934	14
Amortization of Debt Discount and Expense (428)	5,360	6,923	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	46,510	40,667	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>111,667</b>	<b>113,524</b>	
<b>Net Income</b>	<b>527,980</b>	<b>252,510</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	7,880,642	7,628,132	20
Balance Transferred from Income (433)	527,980	252,510	21
Miscellaneous Credits to Surplus (434)	383	0	22
Miscellaneous Debits to Surplus--Debit (435)	77	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>8,408,928</b>	<b>7,880,642</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	1,125,237	0	1,125,237	1
<b>Total (Acct. 400):</b>	<b>1,125,237</b>	<b>0</b>	<b>1,125,237</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	431,501	0	431,501	2
<b>Total (Acct. 401-402):</b>	<b>431,501</b>	<b>0</b>	<b>431,501</b>	
<b>Depreciation Expense (403):</b>				
Derived	169,606	0	169,606	3
<b>Total (Acct. 403):</b>	<b>169,606</b>	<b>0</b>	<b>169,606</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	214,074	0	214,074	5
<b>Total (Acct. 408):</b>	<b>214,074</b>	<b>0</b>	<b>214,074</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE	0		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		0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>310,056</b>	<b>0</b>	<b>310,056</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		0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE	0		0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
NONE	33,744		33,744	11
<b>Total (Acct. 419):</b>	<b>33,744</b>	<b>0</b>	<b>33,744</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water			0	12
NONE	36,886	366,281	403,167	13
<b>Total (Acct. 421):</b>	<b>36,886</b>	<b>366,281</b>	<b>403,167</b>	
<b>TOTAL OTHER INCOME:</b>	<b>70,630</b>	<b>366,281</b>	<b>436,911</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	(34,500)	0	(34,500)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(34,500)</b>	<b>0</b>	<b>(34,500)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	141,820	141,820	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>141,820</b>	<b>141,820</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(34,500)</b>	<b>141,820</b>	<b>107,320</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	59,797	0	59,797	18
<b>Total (Acct. 427):</b>	<b>59,797</b>	<b>0</b>	<b>59,797</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE	5,360		5,360	19
<b>Total (Acct. 428):</b>	<b>5,360</b>	<b>0</b>	<b>5,360</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE	0		0	20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	46,510	0	46,510	21
<b>Total (Acct. 430):</b>	<b>46,510</b>	<b>0</b>	<b>46,510</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		0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>111,667</b>	<b>0</b>	<b>111,667</b>	
<b>NET INCOME:</b>	<b>303,519</b>	<b>224,461</b>	<b>527,980</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	2,646,304	5,234,338	7,880,642	24
<b>Total (Acct. 216):</b>	<b>2,646,304</b>	<b>5,234,338</b>	<b>7,880,642</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	303,519	224,461	527,980	25
<b>Total (Acct. 433):</b>	<b>303,519</b>	<b>224,461</b>	<b>527,980</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
2007 WORKERS COMP ADJUSTMENT	383		383	26
<b>Total (Acct. 434):</b>	<b>383</b>	<b>0</b>	<b>383</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>				
RECLASS 2007 COMP TIME PAYOUT	77		77	27
<b>Total (Acct. 435)--Debit:</b>	<b>77</b>	<b>0</b>	<b>77</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215	0		0	28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE	0		0	29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,950,129</b>	<b>5,458,799</b>	<b>8,408,928</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 &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					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	1,125,237	0	0	0	1,125,237	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,125,237</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,125,237</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	133,234	0	133,234	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>133,234</b>	<b>0</b>	<b>133,234</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	3.3	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)	15,004,434	13,941,240	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,124,367	2,929,518	2
<b>Net Utility Plant</b>	<b>11,880,067</b>	<b>11,011,722</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	32,646	0	6
Sinking Funds (125)	1,082,780	1,141,422	7
Depreciation Fund (126)	39,059		8
Other Special Funds (128)	0		9
<b>Total Other Property and Investments</b>	<b>1,154,485</b>	<b>1,141,422</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	70,697	161,430	10
Special Deposits (134)	0		11
Working Funds (135)	0		12
Temporary Cash Investments (136)	0		13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	117,638	105,000	15
Other Accounts Receivable (143)	7,945	7,679	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	23,410	8,832	18
Plant Materials and Operating Supplies (154)	9,174	9,112	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	3,490	351	23
Interest and Dividends Receivable (171)	0		24
Accrued Utility Revenues (173)	0		25
Miscellaneous Current and Accrued Assets (174)	0		26
<b>Total Current and Accrued Assets</b>	<b>232,354</b>	<b>292,404</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	28,037	28,397	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	2,500	6,834	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
<b>Total Deferred Debits</b>	<b>30,537</b>	<b>35,231</b>	
<b>Total Assets and Other Debits</b>	<b>13,297,443</b>	<b>12,480,779</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)	563,763	460,630	33
Appropriated Earned Surplus (215)	0	0	34
Unappropriated Earned Surplus (216)	8,408,928	7,880,642	35
<b>Total Proprietary Capital</b>	<b>8,972,691</b>	<b>8,341,272</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,682,625	1,964,416	36
Advances from Municipality (223)	1,602,593	1,117,819	37
Other Long-Term Debt (224)	0	0	38
<b>Total Long-Term Debt</b>	<b>3,285,218</b>	<b>3,082,235</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	23,804	28,856	40
Payables to Municipality (233)	0	13,413	41
Customer Deposits (235)	0	0	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	41,730	33,162	44
Tax Collections Payable (241)	0		45
Miscellaneous Current and Accrued Liabilities (242)	43,281	36,436	46
<b>Total Current and Accrued Liabilities</b>	<b>108,815</b>	<b>111,867</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	412,387	392,573	48
Other Deferred Credits (253)	518,332	552,832	49
<b>Total Deferred Credits</b>	<b>930,719</b>	<b>945,405</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0		50
Injuries and Damages Reserve (262)	0		51
Pensions and Benefits Reserve (263)	0		52
Miscellaneous Operating Reserves (265)	0		53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>13,297,443</b>	<b>12,480,779</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	13,941,240	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)	6,481,419	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	8,523,015	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
<b>Total Utility Plant</b>	<b>15,004,434</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,609,551	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,514,816	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
<b>Total Accumulated Provision</b>	<b>3,124,367</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>11,880,067</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.  
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	1,556,522				<b>1,556,522</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	169,606				<b>169,606</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	22,056				<b>22,056</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>191,662</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>191,662</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	138,633				<b>138,633</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>138,633</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>138,633</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,609,551</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,609,551</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>	1,372,996				<b>1,372,996</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	141,820				<b>141,820</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>141,820</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>141,820</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				<b>0</b>	18
Cost of removal					<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Balance end of year (111.2)</b>	<b>1,514,816</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,514,816</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>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<u><u>0</u></u>

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	9,174	9,112	2
Sewer utility (154)		0	3
Heating utility (154)			4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)			8
<b>Total Materials and Supplies</b>	9,174	9,112	

**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>				
2004 BONDS	5,595	428	21,074	1
2008 GO DEBT	0	428	5,000	2
SAFE DRINKING WATER FUND LOAN	237	428	1,963	3
<b>Total</b>			<b>28,037</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	460,630	1
<b>Changes during year (explain):</b>		
CONTRIBUTIONS BY MUNICIPALITY	103,133	2
<b>Balance end of year</b>	<b>563,763</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)	
1999 G.O. BONDS	09/01/1999	09/01/2018	5.16%	10,590	<b>1</b>
2003 REFUNDING BONDS	01/15/2003	09/01/2013	2.98%	89,239	<b>2</b>
2004 GO BONDS	02/15/2004	09/01/2018	3.81%	117,196	<b>3</b>
2004 WATER AND SEWER BONDS	02/15/2004	05/01/2016	3.35%	1,465,600	<b>4</b>
<b>Total Bonds (Account 221):</b>				<b>1,682,625</b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
ADVANCE FROM SEWER UTILITY	12/31/1999	12/31/2014	2.98%	55,792	1
SAFE DRINKING WATER FUND LOA	04/06/2004	05/01/2023	2.37%	356,123	2
STATE TRUST FUND LOAN	12/15/2003	03/15/2014	3.75%	575,162	3
2008 GO DEBT	07/17/2008	03/01/2028	4.19%	605,000	4
2002 PROMISSORY NOTE	01/31/2002	01/31/2012	5.35%	10,516	5
<b>Total for Account 223</b>				<b>1,602,593</b>	
<b>Other Long-Term Debt (224)</b>					
	00/00/0000	00/00/0000	0.00%		6
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		7
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Accruals:</b>		
Charged water department expense	214,108	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>214,108</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	200,885	6
Social Security taxes	12,263	7
PSC Remainder Assessment	960	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>214,108</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>					
Mortgage Revenue Bonds 1989	0			0	1
2000 WATER REV. ANT. BONDS	0			0	2
SAFE DRINKING WATER FUND LOAN	1,481	8,577	8,654	1,404	3
2004 REVENUE BONDS	9,198	51,220	52,211	8,207	4
<b>Subtotal</b>	<b>10,679</b>	<b>59,797</b>	<b>60,865</b>	<b>9,611</b>	
<b>Advances from Municipality (223)</b>					
ADVANCE FOR VARIOUS PROJECTS	0	1,918	1,918	0	5
Advance from Municipality	0			0	6
1999 G.O. BONDS	200	1,194	1,200	194	7
2004 G.O. BONDS	738	5,158	4,428	1,468	8
STATE TRUST FUND LOAN - WATER TOWER	19,625	22,239	24,788	17,076	9
2002 PROMISSORY NOTE	644	583	712	515	10
2003 REFUNDING BONDS	1,276	3,650	3,828	1,098	11
2008 GO DEBT		11,768		11,768	12
<b>Subtotal</b>	<b>22,483</b>	<b>46,510</b>	<b>36,874</b>	<b>32,119</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	13
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	14
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>33,162</b>	<b>106,307</b>	<b>97,739</b>	<b>41,730</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	0	1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
NONE	32,646	2
<b>Total (Acct. 124):</b>	<b>32,646</b>	
<b>Sinking Funds (125):</b>		
BOND REDEMPTION	279,905	3
BOND RESERVE	245,626	4
IMPACT FEES	37,249	5
IMPACT FEE CD	520,000	6
<b>Total (Acct. 125):</b>	<b>1,082,780</b>	
<b>Depreciation Fund (126):</b>		
NONE	39,059	7
<b>Total (Acct. 126):</b>	<b>39,059</b>	
<b>Other Special Funds (128):</b>		
NONE	0	8
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE	0	9
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE	0	10
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	117,638	11
Electric		12
Sewer (Regulated)		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 142):</b>	<b>117,638</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		15
Merchandising, jobbing and contract work		16
<b>Other (specify):</b>		
INTEREST, IMPACT FEES	7,945	17
<b>Total (Acct. 143):</b>	<b>7,945</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENT UTILITIES ON TAX ROLL	23,410	18
<b>Total (Acct. 145):</b>	<b>23,410</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	3,490	19
<b>Total (Acct. 165):</b>	<b>3,490</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE	0	20
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE	2,500	21
<b>Total (Acct. 183):</b>	<b>2,500</b>	
<b>Clearing Accounts (184):</b>		
NONE	0	22
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE	0	23
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE	0	24
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE	0	25
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	518,332	26
NONE		27
<b>Total (Acct. 253):</b>	<b>518,332</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 \$5,000, providing 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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## 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)	6,184,529	0	0	0	<b>6,184,529</b>	<b>1</b>
Materials and Supplies	9,143	0	0	0	<b>9,143</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,583,036	0	0	0	<b>1,583,036</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	535,582	0	0	0	<b>535,582</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>4,075,054</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,075,054</b>	
Net Operating Income	310,056	0	0	0	<b>310,056</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>7.61%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>7.61%</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	552,832	0	0	0	552,832	1
<b>Add credits during year:</b>					<b>0</b>	<b>2</b>
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	34,500	0	0	0	34,500	3
<b>Other (specify):</b>					<b>0</b>	<b>4</b>
<b>Balance End of Year</b>	<b>518,332</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>518,332</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)	1,092,537	1,093,202	1
<b>Total Sales of Water</b>	<b>1,092,537</b>	<b>1,093,202</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	4,683	3,657	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	28,017	15,493	5
<b>Total Other Operating Revenues</b>	<b>32,700</b>	<b>19,150</b>	
<b>Total Operating Revenues</b>	<b>1,125,237</b>	<b>1,112,352</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	43,250	19,985	6
Pumping Expenses (620-625)	65,875	64,374	7
Water Treatment Expenses (630-635)	10,063	9,707	8
Transmission and Distribution Expenses (640-655)	119,660	129,797	9
Customer Accounts Expenses (901-906)	68,551	63,942	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	124,102	115,462	12
<b>Total Operation and Maintenance Expenses</b>	<b>431,501</b>	<b>403,267</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	169,606	162,240	13
Amortization Expense (404-407)	0	0	14
Taxes (408 )	214,074	215,254	15
<b>Total Other Operating Expenses</b>	<b>383,680</b>	<b>377,494</b>	
<b>Total Operating Expenses</b>	<b>815,181</b>	<b>780,761</b>	
<b>NET OPERATING INCOME</b>	<b>310,056</b>	<b>331,591</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 )	3	188	321	1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )	1	64	144	4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>4</b>	<b>252</b>	<b>465</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	2,813	163,146	582,552	5
Commercial (461.2 )	518	50,744	153,809	6
Industrial (461.3 )	12	4,510	10,035	7
Public Authority (461.4 )	20	10,595	25,737	8
<b>Total Metered Sales to General Customers (461)</b>	<b>3,363</b>	<b>228,995</b>	<b>772,133</b>	
Private Fire Protection Service (462 )	22		10,241	9
Public Fire Protection Service (463 )	3,363		309,698	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>6,752</b>	<b>229,247</b>	<b>1,092,537</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)	309,698	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>309,698</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	4,683	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>4,683</b>	
<b>Rents from Water Property (472):</b>		
NONE		7
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
NSF AND RECONNECT FEES	514	9
SECOND WATER METERS	865	10
SALE OF PROPERTY	230	11
Return on net investment in meters charged to sewer department	26,408	12
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>28,017</b>	

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## OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

done

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## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	21,606	18,952	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	265	0	3
Maintenance of Water Source Plant (605)	21,379	1,033	4
<b>Total Source of Supply Expenses</b>	<b>43,250</b>	<b>19,985</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	1,801	1,973	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	57,985	58,378	7
Operation Supplies and Expenses (623)	0	0	8
Maintenance of Pumping Plant (625)	6,089	4,023	9
<b>Total Pumping Expenses</b>	<b>65,875</b>	<b>64,374</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	2,627	2,493	10
Chemicals (631)	7,436	7,214	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	0	0	13
<b>Total Water Treatment Expenses</b>	<b>10,063</b>	<b>9,707</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	58,370	51,079	14
Operation Supplies and Expenses (641)	16,130	15,509	15
Maintenance of Distribution Reservoirs and Standpipes (650)	24,132	2,850	16
Maintenance of Mains (651)	13,734	30,954	17
Maintenance of Services (652)	1,468	4,294	18
Maintenance of Meters (653)	4,431	6,147	19
Maintenance of Hydrants (654)	175	17,707	20
Maintenance of Other Plant (655)	1,220	1,257	21
<b>Total Transmission and Distribution Expenses</b>	<b>119,660</b>	<b>129,797</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	5,961	4,691	22
Accounting and Collecting Labor (902)	48,411	47,101	23
Supplies and Expenses (903)	14,179	12,150	24
Uncollectible Accounts (904)	0	0	25

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)	0		26
<b>Total Customer Accounts Expenses</b>	<b>68,551</b>	<b>63,942</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	27,468	30,952	28
Office Supplies and Expenses (921)	143	2,037	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	5,488	5,007	31
Property Insurance (924)	3,554	3,151	32
Injuries and Damages (925)	15,473	15,654	33
Employee Pensions and Benefits (926)	57,640	50,139	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	1,600	1,764	36
Transportation Expenses (933)	12,736	6,758	37
Maintenance of General Plant (935)	0	0	38
<b>Total Administrative and General Expenses</b>	<b>124,102</b>	<b>115,462</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>431,501</b>	<b>403,267</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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

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

Account 605 Maintenance of Water Source Plant - Includes \$16,795 for replacement of the original starters from 1967. Other water testing expenses were higher due to increased testing required by the EPA and DNR.

Account 650 Water Operation & Maintenance Expenses - Includes \$22,950 for painting the exterior of the south standpipe.

Account 651 Maintenance of Mains - 2007 expenses were higher due to a larger than typical number of water main breaks and \$5,500 spent for a leak detection study.

933 Transportation Expenses - Increase over 2007 is due to higher diesel and unleaded costs.

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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		206,663	207,976	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		5,808	5,538	2
<b>Net property tax equivalent</b>		<b>200,855</b>	<b>202,438</b>	
Social Security		12,259	11,639	3
PSC Remainder Assessment		960	1,177	4
Other (specify): GROSS REVENUES			0	5
<b>Total tax expense</b>		<b>214,074</b>	<b>215,254</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>							<b>2</b>
State tax rate	mills		0.172300				3
County tax rate	mills		2.356300				4
Local tax rate	mills		4.774000				5
School tax rate	mills		10.477100				6
Voc. school tax rate	mills		1.205800				7
Other tax rate - Local	mills		0.373800				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>19.359300</b>				<b>10</b>
Less: state credit	mills		1.783900				11
<b>Net tax rate</b>	mills		<b>17.575400</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>4.774000</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.682900</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.373800</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>16.830700</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>19.359300</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.869386</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>17.575400</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>15.279803</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>13,941,240</b>	13,941,240				22
Materials & Supplies	\$	<b>9,112</b>	9,112				23
<b>Subtotal</b>	\$	<b>13,950,352</b>	<b>13,950,352</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>194,003</b>	194,003				25
<b>Taxable Assets</b>	\$	<b>13,756,349</b>	<b>13,756,349</b>				<b>26</b>
Assessment Ratio	dec.		0.983200				27
<b>Assessed Value</b>	\$	<b>13,525,242</b>	<b>13,525,242</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>15.279803</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>206,663</b>	<b>206,663</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	91,932					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>206,663</b>					<b>34</b>
Footnotes							35

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## PROPERTY TAX EQUIVALENT (WATER)

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

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.  
Other Tax rate is a TIF rate.

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## WATER UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	32,753				32,753	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)	617,529				617,529	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	103,993				103,993	10
<b>Total Source of Supply Plant</b>	<b>754,275</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>754,275</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	860,001				860,001	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	416,004				416,004	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>1,276,005</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,276,005</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)	57,875				57,875	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>57,875</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>57,875</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	873				873	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	481,497				481,497	24
Transmission and Distribution Mains (343)	1,694,594	394,239	56,806		2,032,027	25
Services (345)	100,831	110,272	0		211,103	26
Meters (346)	773,153	130,013	72,227		830,939	27
Hydrants (348)	269,418	66,350	3,000		332,768	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	104,266				104,266	29
<b>Total Transmission and Distribution Plant</b>	<b>3,424,632</b>	<b>700,874</b>	<b>132,033</b>	<b>0</b>	<b>3,993,473</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	179,000				179,000	31
Office Furniture and Equipment (391)	16,359	60			16,419	32
Computer Equipment (391.1)	22,327	540			22,867	33
Transportation Equipment (392)	66,162				66,162	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)	91,005	30,938	6,600		115,343	41
<b>Total General Plant</b>	<b>374,853</b>	<b>31,538</b>	<b>6,600</b>	<b>0</b>	<b>399,791</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,887,640</b>	<b>732,412</b>	<b>138,633</b>	<b>0</b>	<b>6,481,419</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>5,887,640</b>	<b>732,412</b>	<b>138,633</b>	<b>0</b>	<b>6,481,419</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	13,169				13,169	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>13,169</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>13,169</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)	55,186				55,186	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	579,822				579,822	24
Transmission and Distribution Mains (343)	5,125,751	306,465			5,432,216	25
Services (345)	1,349,082	115,856			1,464,938	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	930,590	47,094			977,684	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>8,040,431</b>	<b>469,415</b>	<b>0</b>	<b>0</b>	<b>8,509,846</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>8,053,600</b>	<b>469,415</b>	<b>0</b>	<b>0</b>	<b>8,523,015</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>8,053,600</b>	<b>469,415</b>	<b>0</b>	<b>0</b>	<b>8,523,015</b>	

## SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			23,360	<b>23,360</b>	1
February			22,122	<b>22,122</b>	2
March			19,595	<b>19,595</b>	3
April			23,107	<b>23,107</b>	4
May			23,264	<b>23,264</b>	5
June			22,253	<b>22,253</b>	6
July			29,455	<b>29,455</b>	7
August			26,140	<b>26,140</b>	8
September			24,463	<b>24,463</b>	9
October			20,337	<b>20,337</b>	10
November			18,016	<b>18,016</b>	11
December			22,873	<b>22,873</b>	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>274,985</b>	<b>274,985</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):	274,985	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>274,985</b>	3
Less: Gallons (000's) sold:	229,247	4
Gallons (000's) entering distribution system but not sold:	<b>45,738</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	336	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	1,229	10
Subtotal Estimated Usage:	<b>1,565</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	1,650	13
Gallons (000's) lost due to service leaks or breaks:	965	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>41,558</b>	17
Subtotal of Estimated Losses:	<b>44,173</b>	18
Percentage of water entering distribution system sold:	<b>83%</b>	19
Percentage of unaccounted for water:	<b>15%</b>	20
If more than 25%, indicate causes:		21

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

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,224	22
Date of maximum: 09/02/2008		23
Cause of maximum: DRY WEATHER LAWN WATERING		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	589	25
Date of minimum: 10/16/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	518,200	27
If water is purchased:		28
Vendor Name: NA		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	8	32
Number of service breaks repaired this year:	5	33
Population served (estimate the number of individuals served):		34
Inside municipality?	8,721	35
Outside municipality?	0	36

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
1225 UNION ROAD	5	890	16	1,224,000	Yes	<b>1</b>
680 HILLCREST DRIVE	3	953	16	1,440,000	Yes	<b>2</b>
820 SCOTT STREET	4	843	16	1,224,000	Yes	<b>3</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	#10	#11	#12	1
Location	820 SCOTT ST	820 SCOTT ST	820 SCOTT STREET	2
Purpose	B	B S	B	3
Destination	D	D	D	4
Pump Manufacturer	SYNCRO FLOW PUMP	SYNCRO FLOW PUMP	SYNCRO FLOW PUMP	5
Year Installed	1991	1991	1991	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	150	150	1,000	8
Pump Motor or Standby Engine Mfr	US ELECTRIC MOTORS	US ELECTRIC MOTORS	US ELECTRIC MOTORS	9 10
Year Installed	1991	1991	1991	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	7	7	40	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#13	#14	#15	15
Location	1225 UNION ROAD	1225 UNION ROAD	1225 UNION ROAD	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	GRUNDFO PUMP	PEERLESS	PEERLESS	19
Year Installed	1991	1999	1999	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	50	150	150	22
Pump Motor or Standby Engine Mfr	BALDOR MOTORS	BALDOR MOTORS	BALDOR MOTORS	23 24
Year Installed	1999	1999	1999	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	3	7	7	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	#16	#3	#4	1
Location	1225 UNION ROAD	680 HILLCREST	820 SCOTT STREET	2
Purpose	B	P	P	3
Destination	D	R	R	4
Pump Manufacturer	PEERLESS	PEERLESS	AMERICAN IND. PUMP	5
Year Installed	1999	1967	1991	6
Type	CENTRIFUGAL	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,000	1,000	850	8
Pump Motor or Standby Engine Mfr	BALDOR MOTORS	CUTTER HAMMOND	U S ELECTRIC MOTORS	9
Year Installed	1999	1967	1991	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	30	70	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	#
Identification	#5	#6	#7	15
Location	1225 UNION ROAD	680 HILLCREST	820 SCOTT STREET	16
Purpose	P	B	B	17
Destination	R	D	D	18
Pump Manufacturer	GOOLDS PUMPS INC.	PEERLESS	U.S. MOTORS	19
Year Installed	1998	1967	1991	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	850	450	800	22
Pump Motor or Standby Engine Mfr	U.S. MOTERS	GENERAL ELECTRIC	AMERICAN IND. PUMP	23
Year Installed	1998	1967	1991	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	30	25	26
Footnotes				27
				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	#8	#9		1
Location	1225 UNION ROAD	820 SCOTT STREET		2
Purpose	B	B		3
Destination	D	D		4
Pump Manufacturer	GOOLD PUMPS INC	SYNCRO FLOW PUMP		5
Year Installed	1999	1991		6
Type	VERTICAL TURBINE	CENTRIFUGAL		7
Actual Capacity (gpm)	850	50		8
Pump Motor or Standby Engine Mfr	US ELECTRIC MOTORS	US ELECTRIC MOTORS		9 10
Year Installed	1999	1991		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	40	5		13
Footnotes				14

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#3 WELL RESERVOIR	#4 RESERVOIR	#5 WELL RESERVIOR	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1967	1991	1999	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	135	114	6
Total capacity in gallons (actual)	58,000	70,000	40,000	7
				8
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)		WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)		NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.4400	1.2238	13
Is a corrosion control chemical used (yes, no)?		N	N	14
Is water fluoridated (yes, no)?		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	FITCHBURG	LINCOLN RD	S. MAIN STANDPIPE	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	S	3
Year constructed	1975	2004	1978	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	61	117	90	6
Total capacity in gallons (actual)	450,000	300,000	400,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)		OTHER	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)		OTHER	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)		NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		0.0000	1.4400	12
Is a corrosion control chemical used (yes, no)?		N	N	13
Is water fluoridated (yes, no)?		Y	Y	14
Footnotes				15

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	4.000	17,942		741		17,201	1
M	D	6.000	42,629	31	1,221		41,439	2
M	D	8.000	154,276	5,914			160,190	3
M	D	10.000	8,926				8,926	4
M	D	12.000	26,045	2,406			28,451	5
<b>Total Within Municipality</b>			<b>249,818</b>	<b>8,351</b>	<b>1,962</b>	<b>0</b>	<b>256,207</b>	
M	T	10.000	4,250				4,250	6
<b>Total Outside of Municipality</b>			<b>4,250</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,250</b>	
<b>Total Utility</b>			<b>254,068</b>	<b>8,351</b>	<b>1,962</b>	<b>0</b>	<b>260,457</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.**

\$222,582 financed by developers contributions. \$168,540 financed by 2008 water utility debt.  
\$83,883 financed by the Village of Oregon / TIF.

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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	800				800	22	1
L	0.750	190				190		2
M	1.000	1,856	96			1,952	327	3
M	1.250	2				2		4
M	1.500	91				91	7	5
M	2.000	100				100	9	6
M	3.000	1				1	1	7
M	4.000	27				27	4	8
M	6.000	26	3			29	12	9
M	8.000	4				4	1	10
<b>Total Utility</b>		<b>3,097</b>	<b>99</b>	<b>0</b>	<b>0</b>	<b>3,196</b>	<b>383</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.**

\$110,272 financed by 2008 water utility debt. \$108,700 contribution by developers. \$7,156 contribution by the Village of Oregon / TIF.

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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	0				0	0	1
0.750	3,845	120	24		3,941	114	2
1.000	46		2		44	2	3
1.500	55	1			56	1	4
2.000	22				22	7	5
2.500	0				0	0	6
3.000	15				15	3	7
4.000	1				1	0	8
6.000	0				0	0	9
8.000	5				5	4	10
<b>Total:</b>	<b>3,989</b>	<b>121</b>	<b>26</b>	<b>0</b>	<b>4,084</b>	<b>131</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	0	0	0	0	0	0	0	1
0.750	3,259	534	8	6	63	71	3,941	2
1.000	1	38	2	0	1	2	44	3
1.500	0	42	2	6	4	2	56	4
2.000	0	17	0	3	1	1	22	5
2.500	0	0	0	0	0	0	0	6
3.000	0	3	0	5	7	0	15	7
4.000	0	0	0	1	0	0	1	8
6.000	0	0	0	0	0	0	0	9
8.000	0	0	0	0	5	0	5	10
<b>Total:</b>	<b>3,260</b>	<b>634</b>	<b>12</b>	<b>21</b>	<b>81</b>	<b>76</b>	<b>4,084</b>	

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## METERS

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### Meters (Page W-21)

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

The utility's transponder vendor notified the utility in 2007 of a change in manufacture and the utility is concentrating on changing out the transponders before support for the type of transponder we are using is discontinued. As of the end of 2008 we had replaced over 1400 and have 2500 replacements to go. The utility will get back on schedule with the meter testing once all our transponders have been switched over, which we anticipate completing in 2010.

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

Yes.

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	1				1	1
Within Municipality	513	17	4		526	2
<b>Total Fire Hydrants</b>	<b>514</b>	<b>17</b>	<b>4</b>	<b>0</b>	<b>527</b>	
<b>Flushing Hydrants</b>						
	4				4	3
<b>Total Flushing Hydrants</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</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:	226
Number of distribution system valves end of year:	709
Number of distribution valves operated during year:	312