



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: DARBOY JOINT SANITARY DISTRICT NO. 1

Principal Office: N398 CTH "N"  
APPLETON, WI 54915

For the Year Ended: DECEMBER 31, 2008

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

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

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

## GENERAL RULES FOR REPORTING

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

**SIGNATURE PAGE**

I JOANN ASHAUER of  
(Person responsible for accounts)

Darboy Joint Sanitary District No. 1, certify that I  
(Utility Name)

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/31/2009  
(Date)

BUSINESS MANAGER  
(Title)

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** DARBOY JOINT SANITARY DISTRICT NO. 1

**Utility Address:** N398 CTH "N"  
APPLETON, WI 54915

**When was utility organized?** 12/31/1985

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** MS JOANN M ASHAUER

**Title:** BUSINESS MANAGER

**Office Address:** DARBOY SANITARY DISTRICT  
N398 CTH "N"  
APPLETON, WI 54915

**Telephone:** (920) 788 - 6048

**Fax Number:** (920) 788 - 6130

**Email Address:** dsd@athenet.net

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

**Name:** MR JAMES J SALM

**Title:** PRESIDENT

**Office Address:**  
N398 CTH "N"  
APPLETON, WI 54915

**Telephone:** (920) 788 - 6048

**Fax Number:** (920) 788 - 6130

**Email Address:** dsd@athenet.net

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**Are records of utility audited by individuals or firms, other than utility employee?** NO

**Date of most recent audit report:**

**Period covered by most recent audit:**

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

**Name:** MR PATRICK HENNESSEY

**Title:** OPERATOR

**Office Address:**  
N398 CTH "N"  
APPLETON, WI 54915

**Telephone:** (920) 788 - 6048

**Fax Number:** (920) 788 - 6130

**Email Address:** dsd@athenet.net

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**Name of utility commission/committee:** DARBOY JOINT SANITARY DISTRICT #1 COMMISSION

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

- MR MAURICE BROCKMAN, SECRETARY
- MR JAMES SALM, PRESIDENT
- MR GEORGE SCHMIDT, VICE-PRESIDENT

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## IDENTIFICATION AND OWNERSHIP

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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? NO

Date of Ordinance:

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

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

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)	1,062,173	1,101,569	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	814,696	751,555	2
Depreciation Expense (403)	154,474	151,886	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	3,501	3,561	5
<b>Total Operating Expenses</b>	<b>972,671</b>	<b>907,002</b>	
<b>Net Operating Income</b>	<b>89,502</b>	<b>194,567</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>89,502</b>	<b>194,567</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)	17,288	22,379	10
Miscellaneous Nonoperating Income (421)	286,044	800,608	11
<b>Total Other Income</b>	<b>303,332</b>	<b>822,987</b>	
<b>Total Income</b>	<b>392,834</b>	<b>1,017,554</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(45,529)	(45,529)	12
Other Income Deductions (426)	175,359	166,119	13
<b>Total Miscellaneous Income Deductions</b>	<b>129,830</b>	<b>120,590</b>	
<b>Income Before Interest Charges</b>	<b>263,004</b>	<b>896,964</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	9,906	13,454	14
Amortization of Debt Discount and Expense (428)	2,205	2,205	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>12,111</b>	<b>15,659</b>	
<b>Net Income</b>	<b>250,893</b>	<b>881,305</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	11,517,899	10,636,594	20
Balance Transferred from Income (433)	250,893	881,305	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>11,768,792</b>	<b>11,517,899</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	1,062,173	0	1,062,173	1
<b>Total (Acct. 400):</b>	<b>1,062,173</b>	<b>0</b>	<b>1,062,173</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	814,696	0	814,696	2
<b>Total (Acct. 401-402):</b>	<b>814,696</b>	<b>0</b>	<b>814,696</b>	
<b>Depreciation Expense (403):</b>				
Derived	154,474	0	154,474	3
<b>Total (Acct. 403):</b>	<b>154,474</b>	<b>0</b>	<b>154,474</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	3,501	0	3,501	5
<b>Total (Acct. 408):</b>	<b>3,501</b>	<b>0</b>	<b>3,501</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>89,502</b>	<b>0</b>	<b>89,502</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>				
INTEREST FROM SAVINGS ACCOUNTS	17,273	0	17,273	11
INTEREST FROM SPECIAL ASSESSMENTS	15		15	12
<b>Total (Acct. 419):</b>	<b>17,288</b>	<b>0</b>	<b>17,288</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		286,044	286,044	13

## 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>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
NONE			0	14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>286,044</b>	<b>286,044</b>	
<b>TOTAL OTHER INCOME:</b>	<b>17,288</b>	<b>286,044</b>	<b>303,332</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(45,529)	0	(45,529)	15
NONE			0	16
<b>Total (Acct. 425):</b>	<b>(45,529)</b>	<b>0</b>	<b>(45,529)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	175,359	175,359	17
NONE			0	18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>175,359</b>	<b>175,359</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(45,529)</b>	<b>175,359</b>	<b>129,830</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	9,906	0	9,906	19
<b>Total (Acct. 427):</b>	<b>9,906</b>	<b>0</b>	<b>9,906</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
2003 GO PROMISSORY NOTES	2,205		2,205	20
<b>Total (Acct. 428):</b>	<b>2,205</b>	<b>0</b>	<b>2,205</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	22
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>12,111</b>	<b>0</b>	<b>12,111</b>	
<b>NET INCOME:</b>	<b>140,208</b>	<b>110,685</b>	<b>250,893</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	2,670,007	8,847,892	11,517,899	25
<b>Total (Acct. 216):</b>	<b>2,670,007</b>	<b>8,847,892</b>	<b>11,517,899</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>Balance Transferred from Income (433):</b>				
Derived	140,208	110,685	<b>250,893</b>	<b>26</b>
<b>Total (Acct. 433):</b>	<b>140,208</b>	<b>110,685</b>	<b>250,893</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	27
<b>Total (Acct. 434):</b>	0	0	0	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	28
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	29
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	30
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>2,810,215</b>	<b>8,958,577</b>	<b>11,768,792</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	1,062,173	0	0	0	1,062,173	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	526				526	5
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,061,647</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,061,647</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	179,786	0	179,786	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>179,786</b>	<b>0</b>	<b>179,786</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	3.0	1
Electric		2
Gas		3
Sewer		4

## BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	15,363,245	14,939,579	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,218,416	2,850,534	2
<b>Net Utility Plant</b>	<b>12,144,829</b>	<b>12,089,045</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)	191,302	14,323	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
<b>Total Other Property and Investments</b>	<b>191,302</b>	<b>14,323</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	365,067	533,884	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	95,623	94,452	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	2,660	2,429	18
Plant Materials and Operating Supplies (154)	0	0	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>463,350</b>	<b>630,765</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	7,165	9,370	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
<b>Total Deferred Debits</b>	<b>7,165</b>	<b>9,370</b>	
<b>Total Assets and Other Debits</b>	<b>12,806,646</b>	<b>12,743,503</b>	

## BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	0	0	33
Appropriated Earned Surplus (215)		0	34
Unappropriated Earned Surplus (216)	11,768,792	11,517,899	35
<b>Total Proprietary Capital</b>	<b>11,768,792</b>	<b>11,517,899</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	295,000	435,000	38
<b>Total Long-Term Debt</b>	<b>295,000</b>	<b>435,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	56,816	57,823	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)		0	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	3,100	4,314	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
<b>Total Current and Accrued Liabilities</b>	<b>59,916</b>	<b>62,137</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)		0	48
Other Deferred Credits (253)	682,938	728,467	49
<b>Total Deferred Credits</b>	<b>682,938</b>	<b>728,467</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>12,806,646</b>	<b>12,743,503</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	14,939,579	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,623,067	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	10,740,178	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>15,363,245</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)	1,436,815	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,781,601	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>3,218,416</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>12,144,829</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>	1,241,292				1,241,292	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged depreciation expense (403)	154,474				154,474	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	41,049				41,049	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
<b>Total credits</b>	195,523	0	0	0	195,523	16
<b>Debits during year</b>						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
<b>Total debits</b>	0	0	0	0	0	25
<b>Balance end of year (111.1)</b>	1,436,815	0	0	0	1,436,815	26
<b>Footnotes</b>						27

## 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>	1,609,242				<b>1,609,242</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	175,359				<b>175,359</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>175,359</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>175,359</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	3,000				<b>3,000</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>3,000</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,000</b>	25
<b>Balance end of year (111.2)</b>	<b>1,781,601</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,781,601</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
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>				
2003 GO PROMISSORY NOTES DISCOUNT AND EXPENSES	2,205	428	7,165	1
<b>Total</b>			<b>7,165</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	0	1
<b>Changes during year (explain):</b>		
<b>Balance end of year</b>	<b>0</b>	<b>2</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)	1
None				0	1
<b>Total Bonds (Account 221):</b>				<b>0</b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
NONE	00/00/0000	00/00/0000	0.00%		1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
2003 GO PROMISSORY NOTES	07/01/2003	03/01/2010	2.85%	295,000	2
<b>Total for Account 224</b>				<b>295,000</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	0	1
<b>Accruals:</b>		
Charged water department expense	3,501	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<u>3,501</u>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	2,560	7
PSC Remainder Assessment	941	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<u>3,501</u>	
<b>Balance end of year</b>	<u><u>0</u></u>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
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
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
2003 GO PROMISSORY NOTES	4,314	9,906	11,120	3,100	3
<b>Subtotal</b>	<b>4,314</b>	<b>9,906</b>	<b>11,120</b>	<b>3,100</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>4,314</b>	<b>9,906</b>	<b>11,120</b>	<b>3,100</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>		
SPECIAL ASSESSMENTS	191,302	2
<b>Total (Acct. 124):</b>	<b>191,302</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	95,623	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>95,623</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
NONE		14
<b>Total (Acct. 143):</b>	<b>0</b>	
<b>Receivables from Municipality (145):</b>		
TAX ROLL DELINQUENTS	990	15
PUBLIC FIRE PROTECTION UNDERCHARGE	1,670	16
<b>Total (Acct. 145):</b>	<b>2,660</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		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		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	682,938	24
NONE		25
<b>Total (Acct. 253):</b>	<b>682,938</b>	

## RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	4,552,756	0	0	0	<b>4,552,756</b>	<b>1</b>
Materials and Supplies	0	0	0	0	<b>0</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,339,053	0	0	0	<b>1,339,053</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	705,702	0	0	0	<b>705,702</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>2,508,001</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,508,001</b>	
Net Operating Income	89,502	0	0	0	<b>89,502</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>3.57%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>3.57%</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	728,467	0	0	0	<b>728,467</b>	1
<b>Add credits during year:</b>					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	45,529	0	0	0	<b>45,529</b>	3
<b>Other (specify):</b>					<b>0</b>	4
<b>Balance End of Year</b>	<b>682,938</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>682,938</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)	1,003,023	1,030,061	1
<b>Total Sales of Water</b>	<b>1,003,023</b>	<b>1,030,061</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	1,928	2,133	2
Rents from Water Property (472 )	33,625	34,235	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	23,597	35,140	5
<b>Total Other Operating Revenues</b>	<b>59,150</b>	<b>71,508</b>	
<b>Total Operating Revenues</b>	<b>1,062,173</b>	<b>1,101,569</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	208,880	221,215	6
Pumping Expenses (620-625)	108,268	106,384	7
Water Treatment Expenses (630-635)	218,555	142,522	8
Transmission and Distribution Expenses (640-655)	119,866	121,277	9
Customer Accounts Expenses (901-906)	34,132	31,876	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	124,995	128,281	12
<b>Total Operation and Maintenance Expenses</b>	<b>814,696</b>	<b>751,555</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	154,474	151,886	13
Amortization Expense (404-407)		0	14
Taxes (408 )	3,501	3,561	15
<b>Total Other Operating Expenses</b>	<b>157,975</b>	<b>155,447</b>	
<b>Total Operating Expenses</b>	<b>972,671</b>	<b>907,002</b>	
<b>NET OPERATING INCOME</b>	<b>89,502</b>	<b>194,567</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 )	5	258	661	2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>5</b>	<b>258</b>	<b>661</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	3,998	212,470	639,484	5
Commercial (461.2 )	218	41,973	92,756	6
Industrial (461.3 )				7
Public Authority (461.4 )	8	3,245	7,129	8
<b>Total Metered Sales to General Customers (461)</b>	<b>4,224</b>	<b>257,688</b>	<b>739,369</b>	
Private Fire Protection Service (462 )	20		6,846	9
Public Fire Protection Service (463 )	3		256,147	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>4,252</b>	<b>257,946</b>	<b>1,003,023</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	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 (usually per rate schedule F-1 or Fd-1)	256,147	1
Wholesale fire protection billed		2
NONE		3
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		4
<b>Other (specify):</b>		
<b>Total Public Fire Protection Service (463)</b>	<b>256,147</b>	
<b>Forfeited Discounts (470):</b>		
Customer late payment charges	1,928	5
<b>Other (specify):</b>		
NONE		6
<b>Total Forfeited Discounts (470)</b>	<b>1,928</b>	
<b>Rents from Water Property (472):</b>		
ANTENNAE SPACE ON WATER TOWERS	33,625	7
<b>Total Rents from Water Property (472)</b>	<b>33,625</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
REAL ESTATE INQUIRIES	2,410	9
WATER INSPECTIONS	1,154	10
MISCELLANEOUS (PERMITS, LABELS, ETC.)	528	11
NSF CHARGES	1,200	12
Return on net investment in meters charged to sewer department	18,305	13
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>23,597</b>	

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## OTHER OPERATING REVENUES (WATER)

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

#### General footnotes

Account #474 - Misc. Revenue - Decrease is due to a decrease in inspections due to the decrease in developer contributions in 2008.

**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.**

The Sewer Department was charged \$18,305 as part of the joint meter allocation.

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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)	30,184	27,549	1
Purchased Water (601)	175,120	189,926	2
Operation Supplies and Expenses (602)	3,576	3,490	3
Maintenance of Water Source Plant (605)	0	250	4
<b>Total Source of Supply Expenses</b>	<b>208,880</b>	<b>221,215</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	30,185	27,549	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	77,149	76,312	7
Operation Supplies and Expenses (623)	9	0	8
Maintenance of Pumping Plant (625)	925	2,523	9
<b>Total Pumping Expenses</b>	<b>108,268</b>	<b>106,384</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	30,185	27,549	10
Chemicals (631)	78,381	56,539	* 11
Operation Supplies and Expenses (632)	72,732	52,595	* 12
Maintenance of Water Treatment Plant (635)	37,257	5,839	* 13
<b>Total Water Treatment Expenses</b>	<b>218,555</b>	<b>142,522</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	30,184	27,548	14
Operation Supplies and Expenses (641)	14,545	6,963	* 15
Maintenance of Distribution Reservoirs and Standpipes (650)	225	558	16
Maintenance of Mains (651)	15,369	21,202	* 17
Maintenance of Services (652)	0	0	18
Maintenance of Meters (653)	56,534	50,193	19
Maintenance of Hydrants (654)	3,009	14,813	* 20
Maintenance of Other Plant (655)	0	0	21
<b>Total Transmission and Distribution Expenses</b>	<b>119,866</b>	<b>121,277</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	0	0	22
Accounting and Collecting Labor (902)	29,524	27,951	23
Supplies and Expenses (903)	4,082	3,774	24
Uncollectible Accounts (904)	526	151	25

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)			26
<b>Total Customer Accounts Expenses</b>	<b>34,132</b>	<b>31,876</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	29,523	27,950	28
Office Supplies and Expenses (921)	9,460	11,256	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	9,395	11,342	31
Property Insurance (924)	12,827	13,694	32
Injuries and Damages (925)	0	0	33
Employee Pensions and Benefits (926)	55,311	53,861	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	1,164	1,232	36
Transportation Expenses (933)	5,456	5,069	37
Maintenance of General Plant (935)	1,859	3,877	38
<b>Total Administrative and General Expenses</b>	<b>124,995</b>	<b>128,281</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>814,696</b>	<b>751,555</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 #631 - Chemicals - Increase is due to an increase in chemical prices. The District also purchased less water from Kimberly in 2008 due to maintenance problems at the Kimberly facility. This increased the amount of water pumped by the District in 2008.

Account #632 - Treatment Expense - Beginning in 2006 the Sewer Utility began charging the Water Utility for water used in the backwashing process which was ultimately disposed of in the sewer system. This charge continued in 2008 and included a sewer rate increase effective January 2008.

Account #635 - Maintenance of Treatment Plant - The District incurred a large expense to repair the softening equipment in 2008. Without this large repair the total expense incurred in 2008 compares with 2007.

Account #641 - Distribution Supplies & Expenses - In 2008, the costs of supplies increased. The District also assisted customers in the closure of customer-owned wells.

Account #651 - Maintenance of Mains - The decrease from 2007 is due to a reduction of the number and severity of main breaks in 2008.

Account #654 - Maintenance of Hydrants - The decrease from 2007 is due to a reduction of hydrant repairs in 2008.

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### TAXES (ACCT. 408 - WATER)

When allocation of taxes is made between departments, explain method used.

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department			0	2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>	
Social Security		2,560	2,357	3
PSC Remainder Assessment		941	1,204	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>3,501</b>	<b>3,561</b>	

## WATER UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	65,450		10,000		55,450	4
Structures and Improvements (311)	68,388				68,388	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	422,221				422,221	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>556,059</b>	<b>0</b>	<b>10,000</b>	<b>0</b>	<b>546,059</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	471,842				471,842	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	264,156				264,156	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>735,998</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>735,998</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	139,520				139,520	18
Sand or Other Media Filtration Equipment (332)	293,114				293,114	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>432,634</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>432,634</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)	1,021,623				1,021,623	24
Transmission and Distribution Mains (343)	329,963	102,578			432,541	25
Services (345)	57,871	4,889			62,760	26
Meters (346)	1,015,439	8,630			1,024,069	* 27
Hydrants (348)	35,748	31,603			67,351	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.
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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>2,460,644</b>	<b>147,700</b>	<b>0</b>	<b>0</b>	<b>2,608,344</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	164,293				164,293	31
Office Furniture and Equipment (391)	2,241				2,241	32
Computer Equipment (391.1)	31,247	832			32,079	33
Transportation Equipment (392)	21,808				21,808	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	41,441				41,441	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	15,655	2,090			17,745	38
Communication Equipment (397)	20,425				20,425	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>297,110</b>	<b>2,922</b>	<b>0</b>	<b>0</b>	<b>300,032</b>	
<b>Total utility plant in service directly assignable</b>	<b>4,482,445</b>	<b>150,622</b>	<b>10,000</b>	<b>0</b>	<b>4,623,067</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>4,482,445</b>	<b>150,622</b>	<b>10,000</b>	<b>0</b>	<b>4,623,067</b>	

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

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

**General footnotes**

The radio read system currently in use by the District is accounted for in a subaccount of Account #346 - Meters, per PSC recommendation. Activity in these accounts is as follows:

Titles	Beg Bal	Adds	Retires	End Bal
Account #346 - Meters	\$ 437,430	\$ 8,630	\$ -	\$ 446,060
Account #346.1 RR System	578,009	-	-	578,009
<b>Total Account #346</b>	<b>\$1,015,439</b>	<b>\$20,213</b>	<b>\$ -</b>	<b>\$1,024,069</b>

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

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3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$10,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	7,714,070	277,904			7,991,974	25
Services (345)	1,838,968	1,100	3,000		1,837,068	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)	904,096	7,040			911,136	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>10,457,134</b>	<b>286,044</b>	<b>3,000</b>	<b>0</b>	<b>10,740,178</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>10,457,134</b>	<b>286,044</b>	<b>3,000</b>	<b>0</b>	<b>10,740,178</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>10,457,134</b>	<b>286,044</b>	<b>3,000</b>	<b>0</b>	<b>10,740,178</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	7,113		15,564	22,677	1
February	6,333		14,814	21,147	2
March	6,824		16,067	22,891	3
April	7,136		15,037	22,173	4
May	9,573		18,666	28,239	5
June	8,669		18,064	26,733	6
July	8,903		18,512	27,415	7
August	10,108		21,111	31,219	8
September	9,791		17,301	27,092	9
October	9,240		14,651	23,891	10
November	5,858		16,836	22,694	11
December	8,028		14,843	22,871	12
<b>Total annual pumpage</b>	<b>97,576</b>	<b>0</b>	<b>201,466</b>	<b>299,042</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):	299,042	1
Less: Gallons (000's) used in the treatment process:	15,863	2
Subtotal: Gallons (000's) entering distribution system:	<b>283,179</b>	3
Less: Gallons (000's) sold:	257,946	4
Gallons (000's) entering distribution system but not sold:	<b>25,233</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	1,000	7
Gallons (000's) used for fire protection:	19	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>1,019</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>24,214</b>	17
Subtotal of Estimated Losses:	<b>24,214</b>	18
Percentage of water entering distribution system sold:	<b>91%</b>	19
Percentage of unaccounted for water:	<b>8%</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.)	1,538	22
Date of maximum: 05/21/2008		23
Cause of maximum: FLUSHING		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	555	25
Date of minimum: 11/28/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	717,480	27
If water is purchased:		28
Vendor Name: KIMBERLY WATER UTILITY		29
Point of Delivery: N325 PINECREST BLVD WELL #3		30
What percentage of purchased water is surface water? 0%		31
Number of main breaks repaired this year:	2	32
Number of service breaks repaired this year:	1	33
Population served (estimate the number of individuals served):		34
Inside municipality?	12,200	35
Outside municipality?		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>	
WELL - N325 PINECREST	3	535	12	1,058,400	Yes	<b>1</b>
WELL - N398 CTH "N"	1	500	10	720,000	Yes	<b>2</b>
WELL - N398 CTH "N"	2	535	10	1,044,000	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	NO. 1	NO. 2	NO. 3	1
Location	N398 CTH "N"	N398 CTH "N"	N325 PINECREST	2
Purpose	P	P	P	3
Destination	D	D	R	4
Pump Manufacturer	GOULDS	AMERICAN MARSH	AMERICAN MARSH	5
Year Installed	2000	2001	2002	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	725	735	8
Pump Motor or Standby Engine Mfr	GE	GE	GE	10
Year Installed	2000	2001	2002	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	125	150	100	13
Footnotes				14

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

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	RESERVOIR NO. 1	TOWER NO. 1	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1995	1996	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	165	6
Total capacity in gallons (actual)	480,000	300,000	7
			8
<b>WATER TREATMENT PLANT</b>			<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	OTHER	OTHER	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.3680	1.1519	13
Is a corrosion control chemical used (yes, no)?	Y	Y	14
Is water fluoridated (yes, no)?	N	N	15
Footnotes			16

## 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)			
P	D	3.000	13				13	1
P	D	4.000	55			(55)	0	* 2
P	D	6.000	81,863	237			82,100	3
P	D	8.000	263,399	2,751			266,150	4
P	D	10.000	6,938				6,938	5
P	D	12.000	16,515	4,465			20,980	6
<b>Total Within Municipality</b>			<b>368,783</b>	<b>7,453</b>	<b>0</b>	<b>(55)</b>	<b>376,181</b>	
<b>Total Utility</b>			<b>368,783</b>	<b>7,453</b>	<b>0</b>	<b>(55)</b>	<b>376,181</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.**

Due to the development of the surrounding area, the main additions were paid by the developers and contributed to the District.

Generally, main additions financed by the District are financed from borrowings and/or special assessments levied upon the properties involved based on the actual construction costs and the feet of frontage.

**Explain all reported Adjustments.**

Amount was previously reported incorrectly. These were constructed to serve as leads for 3" fire hydrants. The dollars reported for Mains (Account #343) is correct.

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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	1.000	4,015	3	4		4,014	199	1
P	1.500	5				5		2
M	1.500	4				4		3
M	2.000	30				30	13	4
P	3.000	1				1		5
M	4.000	1				1		6
P	6.000	5				5		7
P	8.000	6	1			7	1	8
P	10.000	1				1		9
<b>Total Utility</b>		<b>4,068</b>	<b>4</b>	<b>4</b>	<b>0</b>	<b>4,068</b>	<b>213</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.**

Due to the development of the surrounding area, the service additions were paid by the developers and contributed to the District.

Generally, service additions financed by the District are financed from borrowings and/or special assessments levied upon the properties involved based on the actual construction costs and the size of the new service.

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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	4,146	48			4,194	498	1
0.750	73				73	22	2
1.000	51	6			57	23	3
1.500	50				50	0	4
2.000	14				14	0	5
3.000	4	1			5	0	6
<b>Total:</b>	<b>4,338</b>	<b>55</b>	<b>0</b>	<b>0</b>	<b>4,393</b>	<b>543</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	3,878	112	0	4	0	200	4,194	1
0.750	24	27	0	1	0	21	73	2
1.000	0	30	0	1	0	26	57	3
1.500	0	39	0	0	0	11	50	4
2.000	0	8	0	1	0	5	14	5
3.000	0	4	0	1	0	0	5	6
<b>Total:</b>	<b>3,902</b>	<b>220</b>	<b>0</b>	<b>8</b>	<b>0</b>	<b>263</b>	<b>4,393</b>	

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## METERS

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**Meters (Page W-21)**

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

**YES**

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
<b>Fire Hydrants</b>						
Outside of Municipality	0				0	1
Within Municipality	742	14			756	2
<b>Total Fire Hydrants</b>	<b>742</b>	<b>14</b>	<b>0</b>	<b>0</b>	<b>756</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:	742
Number of distribution system valves end of year:	1,079
Number of distribution valves operated during year:	860