



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: HOLMEN MUNICIPAL WATER UTILITY

Principal Office: 421 SOUTH MAIN STREET  
P.O. BOX 158  
HOLMEN, WI 54636-0158

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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.



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## SIGNATURE PAGE

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### Signature Page (Page ii)

#### General footnotes

To the Village Board  
Village of Holmen  
Holmen, Wisconsin

We have compiled the balance sheets of Village of Holmen Water Utility as of December 31, 2008 and 2007, and the related statements of income and earned surplus and supplementary information for the years then ended included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

These financial statements and supplementary information are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from generally accepted accounting principles. Accordingly, these financial statements and supplementary information are not designed for those who are not informed about such differences.

HAWKINS, ASH, BAPTIE & COMPANY, LLP

La Crosse, Wisconsin  
March 31, 2009

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## TABLE OF CONTENTS

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

---

## TABLE OF CONTENTS

---

Schedule Name	Page
<b>WATER OPERATING SECTION</b> Hydrants and Distribution System Valves	W-22

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** HOLMEN MUNICIPAL WATER UTILITY

**Utility Address:** 421 SOUTH MAIN STREET  
P.O. BOX 158  
HOLMEN, WI 54636-0158

**When was utility organized?** 8/1/1948

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** CATHERINE SCHMIT

**Title:** VILLAGE ADMINISTRATOR/CLERK

**Office Address:**

421 SOUTH MAIN STREET  
P.O. BOX 158  
HOLMEN, WI 54636-0158

**Telephone:** (608) 526 - 4336

**Fax Number:** (608) 526 - 4357

**Email Address:** schmit@holmenwi.com

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

**Name:** MONICA HAUSER

**Title:** CPA

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

500 SOUTH 2ND STREET, SUITE 200  
P.O. BOX 1508  
LA CROSSE, WI 54602

**Telephone:** (608) 793 - 3142

**Fax Number:** (608) 785 - 2140

**Email Address:** mhauser@habco.com

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

**Name:** JOHN W CHAPMAN

**Title:** VILLAGE PRESIDENT

**Office Address:**

421 SOUTH MAIN STREET  
HOLMEN, WI 54636-0158

**Telephone:** (608) 526 - 4336

**Fax Number:** (608) 526 - 4357

**Email Address:** chapman@holmenwi.com

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

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

**Name:** MONICA HAUSER

**Title:** CPA

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

500 SOUTH 2ND STREET, SUITE 200  
P.O. BOX 1508  
LA CROSSE, WI 54602

**Telephone:** (608) 793 - 3142

**Fax Number:** (608) 785 - 2140

**Email Address:** mhauser@habco.com

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:**

**Period covered by most recent audit:**

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

**Name:** CATHERINE SCHMIT

**Title:** VILLAGE ADMINISTRATOR/CLERK

**Office Address:**

421 SOUTH MAIN STREET  
HOLMEN, WI 54636-0158

**Telephone:** (608) 526 - 4336

**Fax Number:** (608) 526 - 4357

**Email Address:** schmit@holmenwi.com

**Name:** ROBERT HAINES

**Title:** DIRECTOR OF PUBLIC WORKS

**Office Address:**

421 SOUTH MAIN STREET  
HOLMEN, WI 54636-0158

**Telephone:** (608) 526 - 3513

**Fax Number:** (608) 526 - 4357

**Email Address:** haines@holmenwi.com

**Name of utility commission/committee:** HOLMEN VILLAGE BOARD

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

- MR RICHARD ANDERSON, TRUSTEE
- MR JOHN W CHAPMAN, PRESIDENT
- MR NEAL FORDE, TRUSTEE
- MR RYAN OLSON, TRUSTEE
- MS NANCY PROCTOR, TRSUTEE
- MR MARK SEITZ, TRUSTEE
- MR TONY SZAK, TRUSTEE

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

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

**Date of Ordinance:**

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

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

**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

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

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

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	907,133	827,041	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	347,015	331,225	2
Depreciation Expense (403)	140,960	111,282	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	156,106	132,364	5
<b>Total Operating Expenses</b>	<b>644,081</b>	<b>574,871</b>	
<b>Net Operating Income</b>	<b>263,052</b>	<b>252,170</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>263,052</b>	<b>252,170</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)	8,567	21,553	10
Miscellaneous Nonoperating Income (421)	864,149	475,096	11
<b>Total Other Income</b>	<b>872,716</b>	<b>496,649</b>	
<b>Total Income</b>	<b>1,135,768</b>	<b>748,819</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(22,614)	(22,614)	12
Other Income Deductions (426)	79,816	59,302	13
<b>Total Miscellaneous Income Deductions</b>	<b>57,202</b>	<b>36,688</b>	
<b>Income Before Interest Charges</b>	<b>1,078,566</b>	<b>712,131</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	0	56,272	14
Amortization of Debt Discount and Expense (428)	1,650	2,067	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	24,630	208	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>26,280</b>	<b>58,547</b>	
<b>Net Income</b>	<b>1,052,286</b>	<b>653,584</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	6,864,052	6,210,468	20
Balance Transferred from Income (433)	1,052,286	653,584	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>7,916,338</b>	<b>6,864,052</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	907,133	0	907,133	1
<b>Total (Acct. 400):</b>	<b>907,133</b>	<b>0</b>	<b>907,133</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	347,015	0	347,015	2
<b>Total (Acct. 401-402):</b>	<b>347,015</b>	<b>0</b>	<b>347,015</b>	
<b>Depreciation Expense (403):</b>				
Derived	140,960	0	140,960	3
<b>Total (Acct. 403):</b>	<b>140,960</b>	<b>0</b>	<b>140,960</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	156,106	0	156,106	5
<b>Total (Acct. 408):</b>	<b>156,106</b>	<b>0</b>	<b>156,106</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>263,052</b>	<b>0</b>	<b>263,052</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 AND DIVIDEND INCOME	8,567		8,567	11
<b>Total (Acct. 419):</b>	<b>8,567</b>	<b>0</b>	<b>8,567</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		864,149	864,149	12
NONE			0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>864,149</b>	<b>864,149</b>	
<b>TOTAL OTHER INCOME:</b>	<b>8,567</b>	<b>864,149</b>	<b>872,716</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	(22,614)	0	(22,614)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(22,614)</b>	<b>0</b>	<b>(22,614)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	65,981	65,981	16
DEBT ISSUANCE COSTS	13,835		13,835	17
<b>Total (Acct. 426):</b>	<b>13,835</b>	<b>65,981</b>	<b>79,816</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(8,779)</b>	<b>65,981</b>	<b>57,202</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	0	0	0	18
<b>Total (Acct. 427):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
1993 GO	1,650		1,650	19
<b>Total (Acct. 428):</b>	<b>1,650</b>	<b>0</b>	<b>1,650</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	24,630	0	24,630	21
<b>Total (Acct. 430):</b>	<b>24,630</b>	<b>0</b>	<b>24,630</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>26,280</b>	<b>0</b>	<b>26,280</b>	
<b>NET INCOME:</b>	<b>254,118</b>	<b>798,168</b>	<b>1,052,286</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	3,153,621	3,710,431	6,864,052	24
<b>Total (Acct. 216):</b>	<b>3,153,621</b>	<b>3,710,431</b>	<b>6,864,052</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	254,118	798,168	1,052,286	25
<b>Total (Acct. 433):</b>	<b>254,118</b>	<b>798,168</b>	<b>1,052,286</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
TO ADJUST NET CONTRIBUTED PLANT	24,597	(24,597)	0	26
<b>Total (Acct. 434):</b>	<b>24,597</b>	<b>(24,597)</b>	<b>0</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	27
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>3,432,336</b>	<b>4,484,002</b>	<b>7,916,338</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>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

1. Report data necessary to calculate revenue subject to Wisconsin remainder assessment pursuant to Wis. Stat. § 196.85(2) and Wis. Admin. Code Ch. PSC 5.
2. If the sewer department is not regulated by the PSC, do not report sewer department data in column (d).

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	907,133	0	0	0	<b>907,133</b>	<b>1</b>
Less: interdepartmental sales	0		0	0	<b>0</b>	<b>2</b>
Less: interdepartmental rents	0	0		0	<b>0</b>	<b>3</b>
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				<b>0</b>	<b>4</b>
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					<b>0</b>	<b>5</b>
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					<b>0</b>	<b>6</b>
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>907,133</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>907,133</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	159,002	0	159,002	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>159,002</b>	<b>0</b>	<b>159,002</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	3.9	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)	11,180,890	10,257,463	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,863,653	1,637,179	2
<b>Net Utility Plant</b>	<b>9,317,237</b>	<b>8,620,284</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)	160,175	161,132	6
Sinking Funds (125)	91,264	89,999	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
<b>Total Other Property and Investments</b>	<b>251,439</b>	<b>251,131</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	587,738	141,400	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)	1	1	15
Other Accounts Receivable (143)	80	13,085	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	5,168	94,548	18
Plant Materials and Operating Supplies (154)	38,525	39,147	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>631,512</b>	<b>288,181</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	2,402	4,052	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>2,402</b>	<b>4,052</b>	
<b>Total Assets and Other Debits</b>	<b>10,202,590</b>	<b>9,163,648</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)	295,095	295,095	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	7,916,338	6,864,052	35
<b>Total Proprietary Capital</b>	<b>8,211,433</b>	<b>7,159,147</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	0	0	36
Advances from Municipality (223)	1,355,689	0	37
Other Long-Term Debt (224)	0	1,365,000	38
<b>Total Long-Term Debt</b>	<b>1,355,689</b>	<b>1,365,000</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	6,602	26,601	40
Payables to Municipality (233)	39,546	24,267	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	5,351	54,549	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	14,573	11,526	46
<b>Total Current and Accrued Liabilities</b>	<b>66,072</b>	<b>116,943</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	569,396	522,558	49
<b>Total Deferred Credits</b>	<b>569,396</b>	<b>522,558</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>10,202,590</b>	<b>9,163,648</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	10,257,463	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)	5,938,603	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,242,287	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>11,180,890</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)	1,105,368	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	758,285	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>1,863,653</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>9,317,237</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>	944,874				<b>944,874</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	140,960				<b>140,960</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	20,167				<b>20,167</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>161,127</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>161,127</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	633				<b>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>633</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>633</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,105,368</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,105,368</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>	692,304				<b>692,304</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged Other Income Deductions (426)	65,981				<b>65,981</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)					<b>0</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>65,981</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>65,981</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	0				<b>0</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>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>758,285</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>758,285</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

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

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

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

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

Particulars (a)	Amount (b)	
Balance first of year		1
<b>Additions:</b>		
Provision for uncollectibles during year		2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
<b>Total Additions</b>	<b>0</b>	
<b>Deductions:</b>		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
<b>Total accounts written off</b>	<b>0</b>	
<b>Balance end of year</b>	<b>0</b>	

## MATERIALS AND SUPPLIES

Account (a)	Generation (b)	Transmission (c)	Distribution (d)	Other (e)	Total End of Year (f)	Amount Prior Year (g)
<b>Electric Utility</b>						
Fuel (151)					0	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)	38,525	39,147
Sewer utility (154)	0	0
Heating utility (154)	0	0
Gas utility (154)	0	0
Merchandise (155)	0	0
Other materials & supplies (156)	0	0
Stores expense (163)	0	0
<b>Total Materials and Supplies</b>	38,525	39,147

**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>				
1993 GO	22	428	0	1
1996 MRB DISCOUNT & ISSUANCE	1,578	428	2,330	2
1996 MRB LOSS ON REFUNDING	49	428	72	3
<b>Total</b>			<b>2,402</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	295,095	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>295,095</b>	

**BONDS (ACCT. 221)**

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
				0	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>					
2008 REVENUE BONDS	03/27/2008	05/01/2027	2.37%	1,355,689	1
<b>Total for Account 223</b>				<b>1,355,689</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%	0	2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%	0	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	164,552	2
Charged electric department expense		3
Charged sewer department expense	6,000	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>170,552</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	156,687	6
Social Security taxes	13,132	7
PSC Remainder Assessment	733	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>170,552</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>					
1996 MRB	0			0	1
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Advances from Municipality (223)</b>					
2008 REVENUE BONDS	0	24,630	19,279	5,351	2
<b>Subtotal</b>	<b>0</b>	<b>24,630</b>	<b>19,279</b>	<b>5,351</b>	
<b>Other Long-Term Debt (224)</b>					
2007 BANK NOTE	54,549	0	54,549	0	3
<b>Subtotal</b>	<b>54,549</b>	<b>0</b>	<b>54,549</b>	<b>0</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>54,549</b>	<b>24,630</b>	<b>73,828</b>	<b>5,351</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	160,175	2
<b>Total (Acct. 124):</b>	<b>160,175</b>	
<b>Sinking Funds (125):</b>		
BOND RESERVE FUND	91,264	3
<b>Total (Acct. 125):</b>	<b>91,264</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	1	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>1</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
ACCRUED INTEREST	80	14
<b>Total (Acct. 143):</b>	<b>80</b>	
<b>Receivables from Municipality (145):</b>		
RECEIVABLE FROM SEWER FUND	5,168	* 15
<b>Total (Acct. 145):</b>	<b>5,168</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		19
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		20
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		21
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO GENERAL FUND	39,546	* 22
<b>Total (Acct. 233):</b>	<b>39,546</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	335,212	23
DEFERRED IMPACT FEES	79,542	24
DEFERRED SPECIAL ASSESSMENTS	154,642	25
<b>Total (Acct. 253):</b>	<b>569,396</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)	5,803,771	0	0	0	5,803,771	1
Materials and Supplies	38,836	0	0	0	38,836	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,025,121	0	0	0	1,025,121	4
Customer Advances for Construction					0	5
Regulatory Liability	346,519	0	0	0	346,519	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>4,470,967</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4,470,967</b>	
Net Operating Income	263,052	0	0	0	263,052	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>5.88%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>5.88%</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	357,826	0	0	0	357,826	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	22,614	0	0	0	22,614	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>335,212</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>335,212</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	861,497	656,049	1
<b>Total Sales of Water</b>	<b>861,497</b>	<b>656,049</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	17,127	146,843	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	28,509	24,149	5
<b>Total Other Operating Revenues</b>	<b>45,636</b>	<b>170,992</b>	
<b>Total Operating Revenues</b>	<b>907,133</b>	<b>827,041</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	14,139	5,638	6
Pumping Expenses (620-625)	82,362	94,968	7
Water Treatment Expenses (630-635)	5,668	2,728	8
Transmission and Distribution Expenses (640-655)	62,874	56,739	9
Customer Accounts Expenses (901-906)	21,558	18,466	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	160,414	152,686	12
<b>Total Operation and Maintenance Expenses</b>	<b>347,015</b>	<b>331,225</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	140,960	111,282	13
Amortization Expense (404-407)		0	14
Taxes (408 )	156,106	132,364	15
<b>Total Other Operating Expenses</b>	<b>297,066</b>	<b>243,646</b>	
<b>Total Operating Expenses</b>	<b>644,081</b>	<b>574,871</b>	
<b>NET OPERATING INCOME</b>	<b>263,052</b>	<b>252,170</b>	

## WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	2,612	200,123	499,569	5
Commercial (461.2 )	378	49,697	103,729	6
Industrial (461.3 )	11	3,941	7,252	7
Public Authority (461.4 )	33	21,968	35,790	8
<b>Total Metered Sales to General Customers (461)</b>	<b>3,034</b>	<b>275,729</b>	<b>646,340</b>	
Private Fire Protection Service (462 )	5		7,435	9
Public Fire Protection Service (463 )	1		207,722	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>3,040</b>	<b>275,729</b>	<b>861,497</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE				1
<b>Total</b>		<b>0</b>	<b>0</b>	

## OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	207,722	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>207,722</b>	
<b>Forfeited Discounts (470):</b>		
IMPACT FEE	9,311	5
Customer late payment charges	7,816	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>17,127</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>		
SALE OF MATERIALS AND SUPPLIES	941	9
MISCELLANEOUS - RECONNECT FEES	7,401	10
Return on net investment in meters charged to sewer department	20,167	11
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>28,509</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.**

The amount in account 474 - Miscellaneous - represents reconnect fees paid by customers.

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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)	5,129	104	* 1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	9,010	5,534	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>14,139</b>	<b>5,638</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	12,830	8,134	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	62,113	61,996	7
Operation Supplies and Expenses (623)	1,280	2,043	8
Maintenance of Pumping Plant (625)	6,139	22,795	* 9
<b>Total Pumping Expenses</b>	<b>82,362</b>	<b>94,968</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	3,221	1,260	10
Chemicals (631)	1,831	(202)	11
Operation Supplies and Expenses (632)	0	1,590	12
Maintenance of Water Treatment Plant (635)	616	80	13
<b>Total Water Treatment Expenses</b>	<b>5,668</b>	<b>2,728</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	41,680	46,792	14
Operation Supplies and Expenses (641)	328	204	15
Maintenance of Distribution Reservoirs and Standpipes (650)	6,723	4,646	16
Maintenance of Mains (651)	8,242	376	* 17
Maintenance of Services (652)	2,892	3,376	18
Maintenance of Meters (653)	252	(2,218)	19
Maintenance of Hydrants (654)	2,622	2,518	20
Maintenance of Other Plant (655)	135	1,045	21
<b>Total Transmission and Distribution Expenses</b>	<b>62,874</b>	<b>56,739</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	3,153	251	22
Accounting and Collecting Labor (902)	16,561	16,784	23
Supplies and Expenses (903)	1,844	1,431	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)			26
<b>Total Customer Accounts Expenses</b>	<b>21,558</b>	<b>18,466</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)	64,946	75,013	28
Office Supplies and Expenses (921)	9,315	9,356	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	7,200	7,525	31
Property Insurance (924)	8,570	7,540	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	65,276	50,208	* 34
Regulatory Commission Expenses (928)	2,257	0	35
Miscellaneous General Expenses (930)	2,850	3,044	36
Transportation Expenses (933)		0	37
Maintenance of General Plant (935)		0	38
<b>Total Administrative and General Expenses</b>	<b>160,414</b>	<b>152,686</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>347,015</b>	<b>331,225</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 600 - Operation Labor - increased due to additional labor for water quality monitoring for nitrate levels.

Account 625 - Maintenance of Pumping Plant - decreased due to prior year expenses for replacement of well soft start switch, SCADA equipment, and well shaft. There were no such expenses in the current year.

Account 651 - Maintenance of Mains - increased due to installation of new valves and a water leak suvey contract.

Account 926 - Employee Pensions and Benefits - increased due to higher employee insurance benefits and pension 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		148,241	124,959	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,627	5,071	2
<b>Net property tax equivalent</b>		<b>143,614</b>	<b>119,888</b>	
Social Security		11,759	11,743	3
PSC Remainder Assessment		733	733	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>156,106</b>	<b>132,364</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			La Crosse				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.225058				2
County tax rate	mills		5.119062				3
Local tax rate	mills		4.595830				4
School tax rate	mills		13.874670				5
Voc. school tax rate	mills		2.565169				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
<b>Total tax rate</b>	mills		<b>26.379789</b>				9
Less: state credit	mills		2.181791				10
<b>Net tax rate</b>	mills		<b>24.197998</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
<b>Local Tax Rate</b>	mills		<b>4.595830</b>				12
<b>Combined School Tax Rate</b>	mills		<b>16.439839</b>				13
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				14
<b>Total Local &amp; School Tax</b>	mills		<b>21.035669</b>				15
<b>Total Tax Rate</b>	mills		<b>26.379789</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.797416</b>				17
<b>Total tax net of state credit</b>	mills		<b>24.197998</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>19.295874</b>				19
Utility Plant, Jan. 1	\$	10,257,463	10,257,463				20
Materials & Supplies	\$	39,147	39,147				21
<b>Subtotal</b>	\$	10,296,610	10,296,610				22
Less: Plant Outside Limits	\$	108,275	108,275				23
<b>Taxable Assets</b>	\$	10,188,335	10,188,335				24
Assessment Ratio	dec.		0.754053				25
<b>Assessed Value</b>	\$	7,682,545	7,682,545				26
<b>Net Local &amp; School Rate</b>	mills		<b>19.295874</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	148,241	148,241				28
Tax Equivalent per 1994 PSC Report	\$	0					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
<b>Tax equiv. for current year (see note 6)</b>	\$	148,241					31
Footnotes							32

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$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)	1,285,575				1,285,575	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>1,285,575</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,285,575</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	359,211				359,211	12
Other Power Production Equipment (323)	84,699				84,699	13
Electric Pumping Equipment (325)	167,586				167,586	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	2,060				2,060	16
<b>Total Pumping Plant</b>	<b>613,556</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>613,556</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)	25,486				25,486	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>25,486</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>25,486</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	88,947				88,947	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,723,562				1,723,562	24
Transmission and Distribution Mains (343)	949,297	200,455		0	1,149,752	25
Services (345)	65,234	4,380		0	69,614	26
Meters (346)	545,043	31,555	633		575,965	27
Hydrants (348)	129,840				129,840	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>3,501,923</b>	<b>236,390</b>	<b>633</b>	<b>0</b>	<b>3,737,680</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)	2,819				2,819	33
Transportation Equipment (392)	60,563				60,563	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)	137,231	24,972			162,203	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	41,787	8,934			50,721	41
<b>Total General Plant</b>	<b>242,400</b>	<b>33,906</b>	<b>0</b>	<b>0</b>	<b>276,306</b>	
<b>Total utility plant in service directly assignable</b>	<b>5,668,940</b>	<b>270,296</b>	<b>633</b>	<b>0</b>	<b>5,938,603</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>5,668,940</b>	<b>270,296</b>	<b>633</b>	<b>0</b>	<b>5,938,603</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)	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)	30,000				30,000	24
Transmission and Distribution Mains (343)	3,013,904	669,153			3,683,057	25
Services (345)	816,371	70,029			886,400	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)	523,951	118,879			642,830	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>4,384,226</b>	<b>858,061</b>	<b>0</b>	<b>0</b>	<b>5,242,287</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>4,384,226</b>	<b>858,061</b>	<b>0</b>	<b>0</b>	<b>5,242,287</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>4,384,226</b>	<b>858,061</b>	<b>0</b>	<b>0</b>	<b>5,242,287</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.

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			15,544	15,544	1
February			14,900	14,900	2
March			17,366	17,366	3
April			19,469	19,469	4
May			25,002	25,002	5
June			33,615	33,615	6
July			43,066	43,066	7
August			44,947	44,947	8
September			33,124	33,124	9
October			22,971	22,971	10
November			17,101	17,101	11
December			19,209	19,209	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>306,314</b>	<b>306,314</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):	306,314	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	<b>306,314</b>	3
Less: Gallons (000's) sold:	275,729	4
Gallons (000's) entering distribution system but not sold:	<b>30,585</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	5,895	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:		10
Subtotal Estimated Usage:	<b>5,895</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	272	13
Gallons (000's) lost due to service leaks or breaks:	8,732	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>15,686</b>	17
Subtotal of Estimated Losses:	<b>24,690</b>	18
Percentage of water entering distribution system sold:	<b>90%</b>	19
Percentage of unaccounted for water:	<b>5%</b>	20
If more than 25%, indicate causes:		21

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

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	2,805	22
Date of maximum: 10/14/2008		23
Cause of maximum: Hydrant flushing.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	317	25
Date of minimum: 01/22/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	593,240	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:		32
Number of service breaks repaired this year:		33
Population served (estimate the number of individuals served):		34
Inside municipality?		35
Outside municipality?		36

## SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
AMANDA COURT	5	130	26	70,203	Yes	1
AMY DRIVE	4	150	20	262,276	Yes	2
CREEKSIDE LANE	6	178	20	231,353	Yes	3
BRIGGS ROAD	7	175	20	275,384	Yes	4

## 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)	6	1
Identification	4	5			
Location	AMY DRIVE	AMANDA COURT	CREEKSIDE LANE		2
Purpose	P	P			3
Destination	D	D			4
Pump Manufacturer	LAYNE NW	LAYNE NW	GOULDS		5
Year Installed	1976	1990	2001		6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,270	1,100	1,200		8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	GENERAL ELECTRIC	U S MOTORS		9
Year Installed	1976	1990	2001		10
Type	ELECTRIC	ELECTRIC	ELECTRIC		11
Horsepower	150	150	125		12
Footnotes					13
					14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	7	15
Identification	7				
Location	BRIGGS ROAD				16
Purpose	P				17
Destination	D				18
Pump Manufacturer	GOULDS				19
Year Installed	2007				20
Type	VERTICAL TURBINE				21
Actual Capacity (gpm)	1,000				22
Pump Motor or Standby Engine Mfr	USEM				23
Year Installed	2007				24
Type	ELECTRIC				25
Horsepower	125				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)	1
Identification number or name	2	3	4	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	<b>3</b>
Year constructed	1968	1996	2007	<b>4</b>
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	<b>5</b>
Elevation difference in feet (See Headnote 3.)	180	180	180	<b>6</b>
Total capacity in gallons (actual)	250,000	300,000	750,000	<b>7</b>
				<b>8</b>
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	<b>10</b>
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	<b>11</b>
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	<b>12</b>
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	1.0000	<b>13</b>
Is a corrosion control chemical used (yes, no)?	N	N	N	<b>14</b>
Is water fluoridated (yes, no)?	N	N	N	<b>15</b>
Footnotes				<b>16</b>

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
A	D	3.000	617				617	1
M	D	3.000	39				39	2
A	D	4.000	0				0	3
M	D	4.000	84				84	4
A	D	6.000	29,471				29,471	5
A	T	6.000	400				400	6
M	D	6.000	98,173	1,440			99,613	* 7
P	D	6.000	6,662				6,662	8
A	D	8.000	4,863				4,863	9
M	D	8.000	47,147	1,857			49,004	* 10
M	D	10.000	25,183				25,183	11
M	S	10.000	160				160	12
M	T	10.000	1,367				1,367	13
M	D	12.000	26,683	4,746			31,429	* 14
<b>Total Within Municipality</b>			<b>240,849</b>	<b>8,043</b>	<b>0</b>	<b>0</b>	<b>248,892</b>	
M	D	6.000	74				74	15
M	D	8.000	4,166				4,166	16
M	D	10.000	19				19	17
M	T	12.000	5,517				5,517	18
<b>Total Outside of Municipality</b>			<b>9,776</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>9,776</b>	
<b>Total Utility</b>			<b>250,625</b>	<b>8,043</b>	<b>0</b>	<b>0</b>	<b>258,668</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.**

Financed by private developer contributions.

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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	988				988		1
M	1.000	1,977	74			2,051	290 *	2
M	1.500	25				25	9	3
M	2.000	69				69	14	4
M	4.000	12				12		5
M	6.000	4				4	3	6
M	8.000	2				2		7
<b>Total Utility</b>		<b>3,077</b>	<b>74</b>	<b>0</b>	<b>0</b>	<b>3,151</b>	<b>316</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.**  
Financed by private developer contributions.

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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	2,751	120	15		2,856	108	2
1.000	142	12	1		153	12	3
1.250	0				0	0	4
1.500	20			1	21	2	* 5
2.000	14	1			15	1	6
3.000	13			(1)	12	0	* 7
4.000	5			(1)	4	0	* 8
6.000	1				1	1	9
<b>Total:</b>	<b>2,946</b>	<b>133</b>	<b>16</b>	<b>(1)</b>	<b>3,062</b>	<b>124</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	2,533	271	5	7	0	40	2,856	2
1.000	56	81	2	8	0	6	153	3
1.250	0	0	0	0	0	0	0	4
1.500	0	19	1	0	0	1	21	* 5
2.000	0	5	1	8	0	1	15	6
3.000	0	0	1	11	0	0	12	* 7
4.000	0	2	1	1	0	0	4	* 8
6.000	0	1	0	0	0	0	1	9
<b>Total:</b>	<b>2,589</b>	<b>379</b>	<b>11</b>	<b>35</b>	<b>0</b>	<b>48</b>	<b>3,062</b>	

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## METERS

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### Meters (Page W-21)

#### Explain all reported adjustments.

Adjustments are to add older inventory not previously listed and to remove meters not owned by village.

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

Meters 1" and smaller are being tested every 10 years or replaced every 20 years.

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	14				14	1
Within Municipality	456	30			486	2
<b>Total Fire Hydrants</b>	<b>470</b>	<b>30</b>	<b>0</b>	<b>0</b>	<b>500</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:	1,000
Number of distribution system valves end of year:	1,208
Number of distribution valves operated during year:	1,208