



3013 (02-05-09)

**ANNUAL REPORT**

OF

Name: CITY OF SHEBOYGAN WATER UTILITY

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Principal Office: 72 PARK AVE  
SHEBOYGAN, WI 53081

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For the Year Ended: DECEMBER 31, 2008

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

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

## GENERAL RULES FOR REPORTING

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

**SIGNATURE PAGE**

I TERRY SCHERER of  
(Person responsible for accounts)

CITY OF SHEBOYGAN WATER UTILITY, certify that I  
(Utility Name)

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

\_\_\_\_\_  
(Signature of person responsible for accounts)      03/13/2009  
(Date)

ACCOUNTS MANAGER  
(Title)

## TABLE OF CONTENTS

Schedule Name	Page
General Rules for Reporting	i
Signature Page	ii
Table of Contents	iii
Identification and Ownership	iv
<b>FINANCIAL SECTION</b>	
Income Statement	F-01
Details of Income Statement Accounts	F-02
Income from Merchandising, Jobbing & Contract Work (Accts. 415-416)	F-03
Revenues Subject to Wisconsin Remainder Assessment	F-04
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
Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality--	W-10
Accumulated Provision for Depreciation - Water --Plant Financed by Contributions--	W-12
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

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## TABLE OF CONTENTS

---

Schedule Name	Page
<b>WATER OPERATING SECTION</b>	
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22

## IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** CITY OF SHEBOYGAN WATER UTILITY

**Utility Address:** 72 PARK AVE  
SHEBOYGAN, WI 53081

**When was utility organized?** 7/15/1908

**Report any change in name:**

**Effective Date:**

**Utility Web Site:** sheboyganwater.org

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

**Name:** MR JOE TRUEBLOOD

**Title:** SUPERINTENDENT

**Office Address:**

72 PARK AVENUE  
SHEBOYGAN, WI 53081

**Telephone:** (920) 459 - 3800 EXT 3805

**Fax Number:** (920) 459 - 4325

**Email Address:** joetrueblood@sheboyganwater.org

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

**Name:** MR. GERALD R VAN DE KREEKE

**Title:** CPA

**Office Address:**

1530 S 12TH ST  
SHEBOYGAN, WI 53081

**Telephone:** (920) 458 - 4351

**Fax Number:** (920) 458 - 5270

**Email Address:** gvandekreeke@vdks.com

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

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

**Name:** MR JOHN A KNEPEL, CPA

**Title:** PARTNER

**Office Address:** VIRCHOW, KRAUSE & COMPANY LLP

115 S 84TH STREET STE 400  
MILWAUKEE, WI 53214-1475

**Telephone:** (414) 777 - 5359

**Fax Number:** (414) 777 - 5555

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

**Date of most recent audit report:** 2/27/2009

**Period covered by most recent audit:** 2008

### IDENTIFICATION AND OWNERSHIP

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

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**Name:** MR JOE TRUEBLOOD

**Title:** SUPERINTENDENT

**Office Address:**

72 PARK AVE  
SHEBOYGAN, WI 53081

**Telephone:** (920) 459 - 3800 EXT 3805

**Fax Number:** (920) 459 - 4325

**Email Address:** swuadmin@excel.net

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**Name of utility commission/committee:** Sheboygan Board of Water Commisioners

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

- MR RAYMOND W HAEN, SECRETARY
- MR ART L STEWART, MEMBER
- MR GERALD R VAN DE KREEKE, CPA, PRESIDENT

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

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

**Date of Ordinance:** [REDACTED]

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

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

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**Firm Name:** NONE

**Contact Person:**

**Title:**

**Telephone:**

**Fax Number:**

**Email Address:**

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

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

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	6,113,398	5,223,104	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	3,269,996	3,213,562	2
Depreciation Expense (403)	738,727	683,491	* 3
Amortization Expense (404-407)	0	0	4
Taxes (408)	850,681	772,042	* 5
<b>Total Operating Expenses</b>	<b>4,859,404</b>	<b>4,669,095</b>	
<b>Net Operating Income</b>	<b>1,253,994</b>	<b>554,009</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>1,253,994</b>	<b>554,009</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)	96,754	266,137	* 10
Miscellaneous Nonoperating Income (421)	8,190	14,251	11
<b>Total Other Income</b>	<b>104,944</b>	<b>280,388</b>	
<b>Total Income</b>	<b>1,358,938</b>	<b>834,397</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(25,130)	(25,130)	12
Other Income Deductions (426)	53,707	53,707	13
<b>Total Miscellaneous Income Deductions</b>	<b>28,577</b>	<b>28,577</b>	
<b>Income Before Interest Charges</b>	<b>1,330,361</b>	<b>805,820</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	420,118	385,094	* 14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	197	164	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	297,450	51,026	19
<b>Total Interest Charges</b>	<b>122,471</b>	<b>333,904</b>	
<b>Net Income</b>	<b>1,207,890</b>	<b>471,916</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	24,590,288	24,295,210	20
Balance Transferred from Income (433)	1,207,890	471,916	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	176,838	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>25,798,178</b>	<b>24,590,288</b>	

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## INCOME STATEMENT

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**Income Statement (Page F-01)**

**General footnotes**

Account 403 - This is the first full year of depreciation of the new Erie Ave twin towers and pump station.

Account 408 - Because the Erie Ave twin towers and pump station came on line at the end of 2007, the Utility Plant balance was higher as of January 2008.

Account 419 - Because most of the bond monies was spent during 2008, far less interest was earned. Also the interest rates were considerably lower in 2008.

Account 427 - Due to the 2007 Bond, interest expense was \$178,394 higher.

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## 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	6,113,398	0	6,113,398	1
<b>Total (Acct. 400):</b>	<b>6,113,398</b>	<b>0</b>	<b>6,113,398</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	3,269,996	0	3,269,996	2
<b>Total (Acct. 401-402):</b>	<b>3,269,996</b>	<b>0</b>	<b>3,269,996</b>	
<b>Depreciation Expense (403):</b>				
Derived	738,727	0	738,727	3
<b>Total (Acct. 403):</b>	<b>738,727</b>	<b>0</b>	<b>738,727</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	850,681	0	850,681	5
<b>Total (Acct. 408):</b>	<b>850,681</b>	<b>0</b>	<b>850,681</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>1,253,994</b>	<b>0</b>	<b>1,253,994</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>				
INVESTED FUNDS AND WATERMAIN ASSESSMENTS INT	96,754		96,754	11
<b>Total (Acct. 419):</b>	<b>96,754</b>	<b>0</b>	<b>96,754</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		8,190	8,190	12
NONE			0	13
<b>Total (Acct. 421):</b>	<b>0</b>	<b>8,190</b>	<b>8,190</b>	
<b>TOTAL OTHER INCOME:</b>	<b>96,754</b>	<b>8,190</b>	<b>104,944</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	(25,130)	0	(25,130)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(25,130)</b>	<b>0</b>	<b>(25,130)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	53,707	53,707	16
NONE			0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>53,707</b>	<b>53,707</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(25,130)</b>	<b>53,707</b>	<b>28,577</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	420,118	0	420,118	18
<b>Total (Acct. 427):</b>	<b>420,118</b>	<b>0</b>	<b>420,118</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
NONE			0	19
<b>Total (Acct. 428):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
BOND PREMIUM EXPENSE	197		197	20
<b>Total (Acct. 429):</b>	<b>197</b>	<b>0</b>	<b>197</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	0	0	0	21
<b>Total (Acct. 430):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
CAPITALIZED INTEREST	297,450		297,450	* 23
<b>Total (Acct. 432):</b>	<b>297,450</b>	<b>0</b>	<b>297,450</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>122,471</b>	<b>0</b>	<b>122,471</b>	
<b>NET INCOME:</b>	<b>1,253,407</b>	<b>(45,517)</b>	<b>1,207,890</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	23,893,628	696,660	24,590,288	24
<b>Total (Acct. 216):</b>	<b>23,893,628</b>	<b>696,660</b>	<b>24,590,288</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	1,253,407	(45,517)	1,207,890	25
<b>Total (Acct. 433):</b>	<b>1,253,407</b>	<b>(45,517)</b>	<b>1,207,890</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE	0		0	27
<b>Total (Acct. 435)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215	0		0	28
<b>Total (Acct. 436)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>25,147,035</b>	<b>651,143</b>	<b>25,798,178</b>	

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## DETAILS OF INCOME STATEMENT ACCOUNTS

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

#### General footnotes

Account 432 - Capitalized interest was high this year due to what we earned on the bonds in 2008 \$51,475 and the interest expense of \$348,925. The majority of the bond monies was spent down during 2008 because of the completion of the Erie twin towers and the Erie pump station - the purpose of the two bonds.

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs and Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>					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	6,113,398	0	0	0	6,113,398	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	4,041				4,041	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>6,109,357</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,109,357</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	1,301,981	0	1,301,981	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	129,304	0	129,304	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>1,431,285</b>	<b>0</b>	<b>1,431,285</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	31.0	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)	45,732,479	44,445,705	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	10,923,777	10,147,793	2
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
<b>Total Net Utility Plant</b>	<b>34,808,702</b>	<b>34,297,912</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	7
Other Investments (124)	69,081	5,408,874	* 8
Sinking Funds (125)	664,819	661,488	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	824,091	1,059,679	11
<b>Total Other Property and Investments</b>	<b>1,557,991</b>	<b>7,130,041</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	0	0	12
Special Deposits (134)	0	0	13
Working Funds (135)	550	550	14
Temporary Cash Investments (136)	3,222,102	(1,926,951)	* 15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	873,706	758,931	17
Other Accounts Receivable (143)	0	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	239,509	199,455	20
Plant Materials and Operating Supplies (154)	155,785	164,796	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	44,699	43,640	25
Interest and Dividends Receivable (171)	0	3,350	26
Accrued Utility Revenues (173)	0	0	27
Miscellaneous Current and Accrued Assets (174)	0	0	28
<b>Total Current and Accrued Assets</b>	<b>4,536,351</b>	<b>(756,229)</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	0	0	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
<b>Total Deferred Debits</b>	<b>0</b>	<b>0</b>	
<b>Total Assets and Other Debits</b>	<b>40,903,044</b>	<b>40,671,724</b>	

**BALANCE SHEET**

<b>Liabilities and Other Credits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	1,640,701	1,640,701	<b>35</b>
Appropriated Earned Surplus (215)	0	0	<b>36</b>
Unappropriated Earned Surplus (216)	25,798,178	24,590,288	<b>37</b>
<b>Total Proprietary Capital</b>	<b>27,438,879</b>	<b>26,230,989</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	10,758,496	11,233,045	<b>38</b>
Advances from Municipality (223)	0	0	<b>39</b>
Other Long-Term Debt (224)	0	0	<b>40</b>
<b>Total Long-Term Debt</b>	<b>10,758,496</b>	<b>11,233,045</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>41</b>
Accounts Payable (232)	106,368	472,159	<b>42</b>
Payables to Municipality (233)	0	0	<b>43</b>
Customer Deposits (235)	35	747	<b>44</b>
Taxes Accrued (236)	768,914	689,632	<b>45</b>
Interest Accrued (237)	69,108	71,842	<b>46</b>
Tax Collections Payable (241)			<b>47</b>
Miscellaneous Current and Accrued Liabilities (242)	29,331	13,839	<b>48</b>
<b>Total Current and Accrued Liabilities</b>	<b>973,756</b>	<b>1,248,219</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	3,444	3,641	<b>49</b>
Customer Advances for Construction (252)	0	0	<b>50</b>
Other Deferred Credits (253)	376,946	402,076	<b>51</b>
<b>Total Deferred Credits</b>	<b>380,390</b>	<b>405,717</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0	0	<b>52</b>
Injuries and Damages Reserve (262)	0	0	<b>53</b>
Pensions and Benefits Reserve (263)	824,091	1,059,679	<b>54</b>
Miscellaneous Operating Reserves (265)	527,432	494,075	<b>55</b>
<b>Total Operating Reserves</b>	<b>1,351,523</b>	<b>1,553,754</b>	
<b>Total Liabilities and Other Credits</b>	<b>40,903,044</b>	<b>40,671,724</b>	

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**BALANCE SHEET**

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**Balance Sheet (Page F-07)****General footnotes**

Account 124 and 136 - After talking with our auditors at the end of 2007, it was decided that instead of having all these "appropriated funds" accounts, that was just money set aside for special projects throughout the year such as capitalized budgeted projects, we would just have the unspent bond money showing in this account. All the other budgeted capitalized projects were rolled into the temporary cash account and the bond funds, wherever appropriate. This is why we were showing a credit balance of \$1,926,951 in our temporary cash account at the end of 2007. Almost all of the bond monies was spent in 2008 as we completed the Erie Avenue towers and pumping station. We also reimbursed the Utility for past expenses associated with the Erie Avenue towers and pump station as well as other major assets purchased or main projects that were completed in 2006 and 2007 prior to having the bond funds available or the Utility's understanding of what the funds could be used for. Both of these reasons explain why our temporary cash balance went from a credit balance of \$1,926,951 to a debit balance of \$3,222,102.

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## 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	44,445,705	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)	38,883,283	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,107,165	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)	1,742,031				8
<b>Total Utility Plant</b>	<b>45,732,479</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)	10,122,334	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	801,443	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>10,923,777</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>34,808,702</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>	9,400,057				<b>9,400,057</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	738,727				<b>738,727</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	55,951				<b>55,951</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
Veh & Equip, comp depr to sewer uti	67,523				<b>67,523</b>	<b>9</b>
Salvage	0				<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>862,201</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>862,201</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	139,924				<b>139,924</b>	<b>18</b>
Cost of removal	0				<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>139,924</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>139,924</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>10,122,334</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>10,122,334</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>	747,736				<b>747,736</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	53,707				<b>53,707</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage	0				<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>53,707</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>53,707</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				<b>0</b>	18
Cost of removal	0				<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Balance end of year (111.2)</b>	<b>801,443</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>801,443</b>	26
<b>Footnotes</b>						27

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

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

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

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

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

## MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	155,785	164,796	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>	<b>155,785</b>	<b>164,796</b>	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
NONE		0		1
<b>Total</b>			<b>0</b>	
<b>Unamortized premium on debt (251)</b>				
4,000,000 ISSUE 5-1-07	99	1916	1,817	2
4,900,000 ISSUE 1-1-05	98	1725	1,627	3
<b>Total</b>			<b>3,444</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	1,640,701	1
<b>Changes during year (explain):</b>		
<b>Balance end of year</b>	<b>1,640,701</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)	
1989 Water Utility Revenue Bonds	10/15/1989	10/15/2009	9.25%	0	1
1990 Water Utility Revenue Bonds	11/15/1990	11/15/2010	6.75%	0	2
2004 WATER UTILITY REVENUE BONDS	03/10/2004	05/01/2023	2.74%	2,618,496	3
2005 WATER UTILITY REVENUE BONDS	09/01/2005	09/01/2025	3.75%	4,140,000	4
2007 WATER UTILITY REVENUE BONDS	04/15/2007	05/01/2027	3.99%	4,000,000	5
<b>Total Bonds (Account 221):</b>				<b>10,758,496</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>					
Water main to UW Sheboygan	11/15/1963	12/01/2006	0.00%	0	1
<b>Total for Account 223</b>				<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	00/00/0000	00/00/0000	0.00%		2
<b>Total for Account 224</b>				<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		3
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	689,632	1
<b>Accruals:</b>		
Charged water department expense	912,521	2
Charged electric department expense		3
Charged sewer department expense	17,442	4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>929,963</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	750,848	6
Social Security taxes	95,044	7
PSC Remainder Assessment	4,789	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>850,681</b>	
<b>Balance end of year</b>	<b>768,914</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>					
1989 WATER UTILITY REVENUE BONDS \$475,000	0			0	1
1990 WATER UTILITY REVENUE BONDS \$550,000	0			0	2
2004 WATER UTILITY REVENUE BONDS \$3,152,000	12,641	73,287	73,927	12,001	3
2005 WATER UTILITY REVENUE BONDS \$4,900,000	29,469	168,437	170,531	27,375	4
2007 WATER UTILITY REVENUE BONDS \$4,000,000	29,732	178,394	178,394	29,732	5
<b>Subtotal</b>	<b>71,842</b>	<b>420,118</b>	<b>422,852</b>	<b>69,108</b>	
<b>Advances from Municipality (223)</b>					
NONE	0			0	6
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
None	0			0	7
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
None	0			0	8
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>71,842</b>	<b>420,118</b>	<b>422,852</b>	<b>69,108</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>		
APPROPRIATED	69,081	2
<b>Total (Acct. 124):</b>	<b>69,081</b>	
<b>Sinking Funds (125):</b>		
BOND REDEMPTION FUND	664,819	3
<b>Total (Acct. 125):</b>	<b>664,819</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
EMPLOYEE INVESTMENT IN ICMA AND DEFERRED COMP	824,091	5
<b>Total (Acct. 128):</b>	<b>824,091</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	873,706	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>873,706</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>		
WATERMAIN ASSESSMENTS, CHGS ASSOC WITH BILLING SEWER & STORM WATER	239,509	* 15
<b>Total (Acct. 145):</b>	<b>239,509</b>	
<b>Prepayments (165):</b>		
INSURANCE, POSTAGE	44,699	16
<b>Total (Acct. 165):</b>	<b>44,699</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		19
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		20
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		21
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
NONE		22
<b>Total (Acct. 233):</b>	<b>0</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	376,946	23
NONE		24
<b>Total (Acct. 253):</b>	<b>376,946</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Account 145 - \$78,403 is due from the City of Sheboygan for charges for sewer and storm water billing expenses. The Water Utility combines the sewer and storm water billing with the water billing, as a convenience/cost savings to the City. \$92,031 is for water main assessments. The City gets paid and then reimburses the Water Utility when they receive payment. \$5,127 is due from Kohler and Sheboygan Falls for public fire protection - monthly billing. \$63,948 is for water lateral assessments, that we are reimbursed from the City when they are paid.

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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)	38,552,889	0	0	0	<b>38,552,889</b>	<b>1</b>
Materials and Supplies	160,290	0	0	0	<b>160,290</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	9,761,195	0	0	0	<b>9,761,195</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	389,511	0	0	0	<b>389,511</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>28,562,473</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>28,562,473</b>	
Net Operating Income	1,253,994	0	0	0	<b>1,253,994</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.39%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.39%</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	402,076	0	0	0	402,076	1
<b>Add credits during year:</b>					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	25,130	0	0	0	25,130	3
<b>Other (specify):</b>					0	4
<b>Balance End of Year</b>	<b>376,946</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>376,946</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.**

Even though pumpage was down over 12% for 2008 due to the declining economy, the Utility had an increase in Operating Revenues of about 17.5% due to the Rate increase 1/01/08 from \$.77 to \$.98/100 cu ft. Our largest customer, J L French's consumption decreased over 30%, but their revenue decreased by a little over 9% from 2007.

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**5. Obligations incurred or assumed, excluding commercial paper.**

\$3,152,000 - 20 year revenue bond issued March 10, 2004 for State of Wisconsin Safe Drinking Water loan for construction of flocculation/sedimentation basin - interest rate 2.75%  
\$4,900,000 - 20 year revenue bond issued September 1, 2005 with an interest rate of 4%  
\$4,000,000 - 20 year revenue bond issued April 15, 2007 with an interest rate of 4%  
These last two bonds were used to build the Erie Avenue Pump Station and the twin 3,000,000 gallon reservoirs at Erie Avenue east of I-43.

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**6. Formal proceedings with the Public Service Commission.**

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**7. Any additional matters.**

This is the first full year of operation of the Erie Avenue twin reservoirs and pumping station. This project brought many benefits to the treatment plant and distribution system.

In 2009, the Utility is seeking a 3.8% quick rate increase and will be working on an approximate 10% rate increase the latter part of 2009.

**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)	6,003,287	5,106,952	1
<b>Total Sales of Water</b>	<b>6,003,287</b>	<b>5,106,952</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	61,486	25,353	2
Rents from Water Property (472 )	15,180	30,360	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	33,445	60,439	5
<b>Total Other Operating Revenues</b>	<b>110,111</b>	<b>116,152</b>	
<b>Total Operating Revenues</b>	<b>6,113,398</b>	<b>5,223,104</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expense (600-617)	12,801	12,781	6
Pumping Expenses (620-633)	577,504	684,888	7
Water Treatment Expenses (640-652)	859,709	732,576	8
Transmission and Distribution Expenses (660-678)	877,426	657,250	9
Customer Accounts Expenses (901-906)	116,145	118,407	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-932)	826,411	1,007,660	12
<b>Total Operation and Maintenance Expenses</b>	<b>3,269,996</b>	<b>3,213,562</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	738,727	683,491	13
Amortization Expense (404-407)	0	0	14
Taxes (408 )	850,681	772,042	15
<b>Total Other Operating Expenses</b>	<b>1,589,408</b>	<b>1,455,533</b>	
<b>Total Operating Expenses</b>	<b>4,859,404</b>	<b>4,669,095</b>	
<b>NET OPERATING INCOME</b>	<b>1,253,994</b>	<b>554,009</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 )	17,144	904,346	1,849,127	5
Commercial (461.2 )	1,482	414,495	583,708	6
Industrial (461.3 )	216	2,146,633	2,091,531	7
Public Authority (461.4 )	131	64,660	89,404	8
<b>Total Metered Sales to General Customers (461)</b>	<b>18,973</b>	<b>3,530,134</b>	<b>4,613,770</b>	
Private Fire Protection Service (462 )	252		68,399	9
Public Fire Protection Service (463 )	18,858		633,682	10
Other Water Sales (465 )	5	17,771	17,548	11
Sales for Resale (466 )	2	846,312	669,888	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>38,090</b>	<b>4,394,217</b>	<b>6,003,287</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)	
KOHLER	TAYLOR DR & ERIE AVE	386,391	309,439	* 1
SHEBOYGAN FALLS	TAYLOR DR & HWY 23	459,921	360,449	2
<b>Total</b>		<b>846,312</b>	<b>669,888</b>	

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## SALES FOR RESALE (ACCT. 466)

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### Sales for Resale (Acct. 466) (Page W-03)

#### General footnotes

Since April of 2008, the Utility has been estimating the consumption at the Kohler pit. The lens on our meter is so fogged over, because the pit has several feet of water in it. Kohler is working on repairing their pit to make it safe for our technicians to enter. Once the repairs are completed, our technicians will be able to enter the pit and remove the 10" meter and clear the lens to get an actual reading. At that time, there may be some adjustments to their consumption. The Utility will then be installing a 10" mag meter in this pit.

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## 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)	480	1
<b>Other (specify):</b>		
Wholesale fire protection billed	61,520	2
Amount billed (usually per rate schedule F-1 or Fd-1)	571,682	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>633,682</b>	
<b>Forfeited Discounts (470):</b>		
METERS, TAPS, HEIM VALVE INSTALL, VALVE & HYDRANT REPAIRS, SERVICE REPAIRS	33,925	5
Customer late payment charges	27,561	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>61,486</b>	
<b>Rents from Water Property (472):</b>		
NONE	15,180	7
<b>Total Rents from Water Property (472)</b>	<b>15,180</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
CHARGES FOR SEWER ONLY AND SEWER DEDUCT METERS	4,022	9
GAIN ON SALE OF FIXED ASSETS	3,416	10
Return on net investment in meters charged to sewer department	26,007	11
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>33,445</b>	

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## OTHER OPERATING REVENUES (WATER)

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

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

Done in column A explanation.

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## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Supervision and Engineering (600)	417	436	1
Operation Labor and Expenses (601)	167	120	2
Purchased Water (602)		0	3
Miscellaneous Expenses (603)		0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)	417	425	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)	11,800	11,800	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)		0	12
<b>Total Source of Supply Expenses</b>	<b>12,801</b>	<b>12,781</b>	
<b>PUMPING EXPENSES</b>			
Operation Supervision and Engineering (620)	19,265	19,790	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)	417	425	15
Fuel or Power Purchased for Pumping (623)	396,572	459,202	* 16
Pumping Labor and Expenses (624)	27,038	108,339	* 17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	64,710	35,327	* 19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)	10,549	10,661	21
Maintenance of Structures and Improvements (631)	48,373	26,910	* 22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	10,580	24,234	* 24
<b>Total Pumping Expenses</b>	<b>577,504</b>	<b>684,888</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Supervision and Engineering (640)	26,514	27,113	25
Chemicals (641)	228,886	184,211	* 26
Operation Labor and Expenses (642)	459,146	384,639	* 27
Miscellaneous Expenses (643)	71,816	70,132	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)	29,733	34,513	31
Maintenance of Water Treatment Equipment (652)	43,614	31,968	* 32
<b>Total Water Treatment Expenses</b>	<b>859,709</b>	<b>732,576</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Supervision and Engineering (660)	42,961	38,634	33
Storage Facilities Expenses (661)	29,386	21,993	* 34
Transmission and Distribution Lines Expenses (662)	61,672	92,610	* 35
Meter Expenses (663)	52,035	70,956	* 36
Customer Installations Expenses (664)	174,169	69,681	* 37
Miscellaneous Expenses (665)	102,867	76,350	* 38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)	314	(210)	40
Maintenance of Structures and Improvements (671)	71,751	49,444	* 41
Maintenance of Distribution Reservoirs and Standpipes (672)	16,982	12,445	42
Maintenance of Transmission and Distribution Mains (673)	183,653	132,849	* 43
Maintenance of Services (675)	3,029	852	44
Maintenance of Meters (676)	15,666	24,301	45
Maintenance of Hydrants (677)	122,941	67,345	* 46
Maintenance of Miscellaneous Plant (678)		0	47
<b>Total Transmission and Distribution Expenses</b>	<b>877,426</b>	<b>657,250</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Supervision (901)	13,412	15,428	48
Meter Reading Expenses (902)	35,499	38,406	49
Customer Records and Collection Expenses (903)	63,193	63,787	50
Uncollectible Accounts (904)	4,041	786	51
Miscellaneous Customer Accounts Expenses (905)		0	52
Customer Service and Information Expenses (906)			53
<b>Total Customer Accounts Expenses</b>	<b>116,145</b>	<b>118,407</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	54
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	190,063	200,959	55
Office Supplies and Expenses (921)	25,699	21,383	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	16,790	46,767	* 58
Property Insurance (924)	57,935	53,382	59
Injuries and Damages (925)	52,135	63,945	* 60
Employee Pensions and Benefits (926)	453,940	586,905	* 61
Regulatory Commission Expenses (928)	58	2,133	62
Duplicate Charges--Credit (929)		0	63

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Miscellaneous General Expenses (930)	20,166	23,581	64
Rents (931)		0	65
Maintenance of General Plant (932)	9,625	8,605	66
<b>Total Administrative and General Expenses</b>	<b>826,411</b>	<b>1,007,660</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>3,269,996</b>	<b>3,213,562</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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

**If Fuel or Power Purchased for Pumping (623), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.**

Account 623 - In 2007 the average cost of kWh was \$.069675 and in 2008 it was \$.070480, but because our pumpage for the year was down by over 12%, our cost was down by \$62,630. We have also been using some cost saving methods like running our big pumps during off-peak hours.

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## WATER OPERATION & MAINTENANCE EXPENSES

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

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 624 - About 3/4 of the way through 2007, it was determined that the operators time did not need to be split into this account, because so little of their time was spent on electric pumping expense, unless we have a problem. Most of their time goes to account 642.

Account 626 - This is the first full year for the new Erie booster station, so there is added cost for the utilities. This came on line in November 2007.

Account 631 - We took out a bathroom that was not needed and made it into a locker room. This account includes the labor to do this work.

Account 633 - In 2007, we changed out the old pumps at Georgia Avenue pump station along with some other maintenance work. There were no big projects like this in 2008.

Account 641 - Alum costs increased 19.4%, Chlorine costs increased 19.8%, Fluoride increased 39.5% and Orthophosphate increased 15.1%, but our consumption was down 9.4%, 11.4%, 5%, 25.6% respectively.

Account 642 - About 3/4 of the way through 2007, it was determined that the operators time did not need to be split into account 624, because so little of their time was spent on electric pumping expense, unless we have a problem. Most of their time goes to account 642. This is the first full year.

Account 652 - We had unusual expenses of about \$7,000 to repair the west basin and about \$4,000 to repair #6 actuator.

Account 661 - Not as much main repair work in 2008, so more time spent working on small repairs and projects in the shop.

Account 662 - Less work done on main repairs. More time spent doing small projects around the shop.

Account 663 - Timing of metering element purchases. In 2007, we purchased about \$12,000 more metering elements than in 2008, stocking up at year end for 2008.

Account 664 - In 2008, we had the EE Water Tower repainted and we also had more valve replacement jobs in preparation for larger resurfacing jobs coming in 2009 and 2010.

Account 665 - Because of fewer main projects done in 2008, labor was used for small in-house repair projects. Also, this account is used for all training and seminars. In 2008, we hired a new administrative assistant who has been keeping track of needed training and playing catch-up.

Account 671 - The crew spent more time working at the reservoirs in 2008 on small maintenance jobs, especially Erie and Georgia reservoirs.

Account 673 - The crew worked on equipment (used for main and hydrant work) maintenance more in 2008, gas prices higher the first half of 2008, and some complicated main breaks.

Account 677 - In my year end adjustments, I made an error. About \$16,540 should have been put to account 676 - meter maintenance rather than account 677. Because of fewer large main projects, Account 677 is also higher this year due to more hydrant maintenance work was done in 2008 including painting and frozen hydrants.

Account 923 - In 2007, we had more legal expenses due to the 2007 \$4 million bond issued. We had no bond issues in 2008.

Account 925 - We received a \$20,788 check from our worker's comp carrier due to lower rates and no claims. We also received a \$2,382 credit from our general liability carrier due to no claims.

Account 926 - We are self-insured. In 2007 we had large insurance claims, but 2008 showed fewer claims. Just depends on the health of the employees and their families.

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## WATER OPERATION & MAINTENANCE EXPENSES

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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		768,913	689,633	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	50% OF EXPENSE IS CHARGED TO SEWER UTILITY	18,065	19,304	2
<b>Net property tax equivalent</b>		<b>750,848</b>	<b>670,329</b>	
Social Security		95,044	96,564	3
PSC Remainder Assessment		4,789	5,149	4
Other (specify): PROPERTY TAX			0	5
<b>Total tax expense</b>		<b>850,681</b>	<b>772,042</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			Sheboygan				1
<b>SUMMARY OF TAX RATES</b>							<b>2</b>
State tax rate	mills		0.180225				3
County tax rate	mills		5.172721				4
Local tax rate	mills		8.359597				5
School tax rate	mills		9.867894				6
Voc. school tax rate	mills		1.563717				7
Other tax rate - Local	mills		0.378854				8
Other tax rate - Non-Local	mills		0.000000				9
<b>Total tax rate</b>	mills		<b>25.523008</b>				<b>10</b>
Less: state credit	mills		1.801316				11
<b>Net tax rate</b>	mills		<b>23.721692</b>				<b>12</b>
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							<b>13</b>
<b>Local Tax Rate</b>	mills		<b>8.359597</b>				<b>14</b>
<b>Combined School Tax Rate</b>	mills		<b>11.431611</b>				<b>15</b>
<b>Other Tax Rate - Local</b>	mills		<b>0.378854</b>				<b>16</b>
<b>Total Local &amp; School Tax</b>	mills		<b>20.170062</b>				<b>17</b>
<b>Total Tax Rate</b>	mills		<b>25.523008</b>				<b>18</b>
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.790270</b>				<b>19</b>
<b>Total tax net of state credit</b>	mills		<b>23.721692</b>				<b>20</b>
<b>Net Local and School Tax Rate</b>	mills		<b>18.746536</b>				<b>21</b>
Utility Plant, Jan. 1	\$	<b>44,445,705</b>	44,445,705				<b>22</b>
Materials & Supplies	\$	<b>164,796</b>	164,796				<b>23</b>
<b>Subtotal</b>	\$	<b>44,610,501</b>	<b>44,610,501</b>				<b>24</b>
Less: Plant Outside Limits	\$	<b>1,055,155</b>	1,055,155				<b>25</b>
<b>Taxable Assets</b>	\$	<b>43,555,346</b>	<b>43,555,346</b>				<b>26</b>
Assessment Ratio	dec.		0.941705				<b>27</b>
<b>Assessed Value</b>	\$	<b>41,016,287</b>	<b>41,016,287</b>				<b>28</b>
<b>Net Local &amp; School Rate</b>	mills		<b>18.746536</b>				<b>29</b>
<b>Tax Equiv. Computed for Current Year</b>	\$	<b>768,913</b>	<b>768,913</b>				<b>30</b>
Tax Equivalent per 1994 PSC Report	\$	560,533					<b>31</b>
Any lower tax equivalent as authorized by municipality (see note 6)	\$						<b>32</b>
<b>Tax equiv. for current year (see note 6)</b>	\$	<b>768,913</b>					<b>34</b>
Footnotes			*				<b>35</b>

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## PROPERTY TAX EQUIVALENT (WATER)

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

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

Other Tax Rate - Local: On the breakdown of tax rates that we receive from the City, the .37885447 is listed as Recreation. This is actually part of the school tax rate, but listed separately. I was not sure if I should list this under the school tax rate or keep separate as it is on the tax rate breakdown, so listed it separately under this category.

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## WATER UTILITY PLANT IN SERVICE

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	656,259				656,259	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>656,259</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>656,259</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	2,475				2,475	11
Structures and Improvements (321)	1,861,768	1,398			1,863,166	12
Other Power Production Equipment (323)	118,184				118,184	13
Electric Pumping Equipment (325)	1,859,807	85,157	29,251		1,915,713	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	654,436				654,436	16
<b>Total Pumping Plant</b>	<b>4,496,670</b>	<b>86,555</b>	<b>29,251</b>	<b>0</b>	<b>4,553,974</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	13,330				13,330	17
Structures and Improvements (331)	1,699,798	10,587	3,887		1,706,498	18
Sand or Other Media Filtration Equipment (332)	5,465,688	74,597			5,540,285	19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)					0	21
<b>Total Water Treatment Plant</b>	<b>7,178,816</b>	<b>85,184</b>	<b>3,887</b>	<b>0</b>	<b>7,260,113</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	83,053				83,053	22
Structures and Improvements (341)	760,563				760,563	23
Distribution Reservoirs and Standpipes (342)	4,514,900				4,514,900	24
Transmission and Distribution Mains (343)	15,357,181	374,859	11,451		15,720,589	25
Services (345)	0				0	26
Meters (346)	1,976,049	50,925	54,663		1,972,311	27
Hydrants (348)	1,394,509	41,716	5,354		1,430,871	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>24,086,255</b>	<b>467,500</b>	<b>71,468</b>	<b>0</b>	<b>24,482,287</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	502,303				502,303	31
Office Furniture and Equipment (391)	33,287	1,427	915		33,799	32
Computer Equipment (391.1)	185,761	14,503	200		200,064	33
Transportation Equipment (392)	321,323	127,738	34,203		414,858	* 34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	153,910				153,910	36
Laboratory Equipment (395)	24,867				24,867	37
Power Operated Equipment (396)	279,307				279,307	38
Communication Equipment (397)	11,472	5,805			17,277	39
SCADA Equipment (397.1)	292,265	12,000			304,265	40
Miscellaneous Equipment (398)	0				0	41
<b>Total General Plant</b>	<b>1,804,495</b>	<b>161,473</b>	<b>35,318</b>	<b>0</b>	<b>1,930,650</b>	
<b>Total utility plant in service directly assignable</b>	<b>38,222,495</b>	<b>800,712</b>	<b>139,924</b>	<b>0</b>	<b>38,883,283</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>38,222,495</b>	<b>800,712</b>	<b>139,924</b>	<b>0</b>	<b>38,883,283</b>	

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

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

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

Account 392 - The Utility traded in a 1978 Kenworth dump truck, book value of \$23,983, for a 2005 International dump truck, book value of \$109,599. We scrapped a 1992 Ford Van for scrap value of about \$600 and purchased a 2008 Honda Accord used to transport Utility personnel on needed tasks in a more cost effective manner rather than taking one of the Utility trucks.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	94,222				94,222	19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)					0	21
<b>Total Water Treatment Plant</b>	<b>94,222</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>94,222</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)	4,615,407				4,615,407	25
Services (345)	0				0	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	397,536				397,536	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>5,012,943</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,012,943</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>5,107,165</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,107,165</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>5,107,165</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,107,165</b>	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	382,914	2.00%	13,125	3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>382,914</b>		<b>13,125</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	198,179	2.40%	44,699	7
Other Power Production Equipment (323)	73,049	3.50%	4,137	8
Electric Pumping Equipment (325)	769,268	3.30%	62,296	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	380,206	3.60%	23,560	11
<b>Total Pumping Plant</b>	<b>1,420,702</b>		<b>134,692</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	1,196,664	2.50%	42,578	12
Sand or Other Media Filtration Equipment (332)	840,938	3.30%	181,599	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
<b>Total Water Treatment Plant</b>	<b>2,037,602</b>		<b>224,177</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	295,942	2.20%	16,732	16
Distribution Reservoirs and Standpipes (342)	539,053	1.80%	81,268	17
Transmission and Distribution Mains (343)	2,459,937	1.00%	155,389	18
Services (345)	0	0.00%		19
Meters (346)	1,020,952	5.00%	98,709	20
Hydrants (348)	295,955	1.90%	26,841	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>4,611,839</b>		<b>378,939</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	205,663	2.20%	10,874	23
Office Furniture and Equipment (391)	15,564	6.00%	2,013	24
Computer Equipment (391.1)	173,759	25.00%	8,406	25
Transportation Equipment (392)	161,760	10.00%	36,321	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	117,523	6.00%	9,235	28
Laboratory Equipment (395)	11,129	6.00%	1,492	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					396,039	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	396,039	
321					242,878	7
323					77,186	8
325	29,251				802,313	9
326					0	10
328					403,766	11
	29,251	0	0	0	1,526,143	
331	3,887				1,235,355	12
332					1,022,537	13
333					0	14
334					0	15
	3,887	0	0	0	2,257,892	
341					312,674	16
342					620,321	17
343	11,451				2,603,875	18
345					0	19
346	54,663				1,064,998	20
348	5,354				317,442	21
349					0	22
	71,468	0	0	0	4,919,310	
390					216,537	23
391	915				16,662	24
391.1	200				181,965	25
392	34,203				163,878	26
393					0	27
394					126,758	28
395					12,621	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	109,691	10.00%	14,789	<b>30</b>
Communication Equipment (397)	5,890	9.00%	1,294	<b>31</b>
SCADA Equipment (397.1)	146,021	9.00%	26,844	<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>947,000</b>		<b>111,268</b>	
<b>Total accum. prov. directly assignable</b>	<b>9,400,057</b>		<b>862,201</b>	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 <b>34</b>
 <b>Total accum. prov. for depreciation</b>	 <b>9,400,057</b>		 <b>862,201</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					124,480	30
397					7,184	31
397.1					172,865	32
398					0	33
	35,318	0	0	0	1,022,950	
	139,924	0	0	0	10,122,334	
					0	34
	139,924	0	0	0	10,122,334	

## ACCUMULATED PROVISION FOR DEPRECIATION - WATER

### --Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>SOURCE OF SUPPLY PLANT</b>				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
<b>Total Source of Supply Plant</b>	<b>0</b>		<b>0</b>	
<b>PUMPING PLANT</b>				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
<b>Total Pumping Plant</b>	<b>0</b>		<b>0</b>	
<b>WATER TREATMENT PLANT</b>				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	94,222	3.30%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
<b>Total Water Treatment Plant</b>	<b>94,222</b>		<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	542,288	1.00%	46,154	18
Services (345)	0	0.00%		19
Meters (346)	0	0.00%		20
Hydrants (348)	111,226	1.90%	7,553	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
<b>Total Transmission and Distribution Plant</b>	<b>653,514</b>		<b>53,707</b>	
<b>GENERAL PLANT</b>				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					94,222	13
333					0	14
334					0	15
	0	0	0	0	94,222	
341					0	16
342					0	17
343					588,442	18
345					0	19
346					0	20
348					118,779	21
349					0	22
	0	0	0	0	707,221	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
<b>GENERAL PLANT</b>				
Power Operated Equipment (396)	0	0.00%		<b>30</b>
Communication Equipment (397)	0	0.00%		<b>31</b>
SCADA Equipment (397.1)	0	0.00%		<b>32</b>
Miscellaneous Equipment (398)	0	0.00%		<b>33</b>
<b>Total General Plant</b>	<b>0</b>		<b>0</b>	
<b>Total accum. prov. directly assignable</b>	<b>747,736</b>		<b>53,707</b>	
Common Utility Plant Allocated to Water Department	0	0.00%		<b>34</b>
<b>Total accum. prov. for depreciation</b>	<b>747,736</b>		<b>53,707</b>	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	801,443	
					0	34
	0	0	0	0	801,443	

## 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		394,780		394,780	1
February		364,015		364,015	2
March		373,544		373,544	3
April		378,859		378,859	4
May		393,184		393,184	5
June		409,698		409,698	6
July		424,664		424,664	7
August		487,658		487,658	8
September		427,204		427,204	9
October		395,991		395,991	10
November		325,681		325,681	11
December		314,324		314,324	12
<b>Total annual pumpage</b>	<b>0</b>	<b>4,689,602</b>	<b>0</b>	<b>4,689,602</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):	4,689,602	1
Less: Gallons (000's) used in the treatment process:	109,743	2
Subtotal: Gallons (000's) entering distribution system:	<b>4,579,859</b>	3
Less: Gallons (000's) sold:	4,394,217	4
Gallons (000's) entering distribution system but not sold:	<b>185,642</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	2,555	7
Gallons (000's) used for fire protection:	740	8
Gallons (000's) used to prevent freezing of distribution system:	5	9
Gallons (000's) used for other system uses:	100	10
Subtotal Estimated Usage:	<b>3,400</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	300	13
Gallons (000's) lost due to service leaks or breaks:	100	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	100	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	<b>181,742</b>	17
Subtotal of Estimated Losses:	<b>182,242</b>	18
Percentage of water entering distribution system sold:	<b>96%</b>	19
Percentage of unaccounted for water:	<b>4%</b>	20
If more than 15%, indicate causes:		21

If more than 15%, 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.)	20,523	22
Date of maximum: 07/31/2008		23
Cause of maximum: Weather related, hot and dry spell		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	6,413	25
Date of minimum: 12/25/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	6,155,075	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:	26	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	50,000	35
Outside municipality?	10,000	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)
NONE					No

1

## 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)	
LAKE MICHIGAN	1	2,100	30	36	1
LAKE MICHIGAN	2	5,000	46	30	2
LAKE MICHIGAN	3	1,800	25	20	3

### 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	EE #1	ERIE #1	ERIE #2	1
Location	4200 COUNTY RD OK	4024 ERIE AVE	4024 ERIE AVE	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	CRANE DEMING	AURORA	AURORA	5
Year Installed	2008	2007	2007	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	350	4,200	4,200	8
Pump Motor or Standby Engine Mfr	CRANE DEMING	RELIANCE	RELIANCE	9
Year Installed	2008	2007	2007	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	20	200	200	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	ERIE #3	ERIE GENERATOR	GEORGIA #1	15
Location	4024 ERIE AVE	4024 ERIE AVE	2935 GEORGIA AVE	16
Purpose	B	S	B	17
Destination	D	D	D	18
Pump Manufacturer	AURORA	NA	ALLIS CHALMERS	19
Year Installed	2007	2007	1971	20
Type	CENTRIFUGAL	OTHER	VERTICAL TURBINE	21
Actual Capacity (gpm)	4,200	8,400	1,040	22
Pump Motor or Standby Engine Mfr	RELIANCE	CUMMINS	U S ELECTRIC	23
Year Installed	2007	2007	1971	24
Type	ELECTRIC	NATURAL GAS	ELECTRIC	25
Horsepower	200	500	30	26
Footnotes				27
				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	GEORGIA #2	GEORGIA #3	GEORGIA #4	1
Location	2935 GEORGIA AVE	2935 GEORGIA AVE	2935 GEORGIA	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	PEERLESS	5
Year Installed	1971	1971	2000	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	1,040	1,040	2,600	8
Pump Motor or Standby Engine Mfr	U S ELECTRIC	U S ELECTRIC	SIEMENS	9 10
Year Installed	1971	1971	2000	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	30	100	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	GEORGIA #4 GAS	GEORGIA #5	GEORGIA GENERATOR	15
Location	2935 GEORGIA AVE	2935 GEORGIA AVE	2935 GEORGIA AVE	16
Purpose	S	B	S	17
Destination	D	D	D	18
Pump Manufacturer	PEERLESS	AURORA	NA	19
Year Installed	2000	2008	1971	20
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	21
Actual Capacity (gpm)	2,600	5,000	2,080	22
Pump Motor or Standby Engine Mfr	GM	MARATHON	KOHER	23 24
Year Installed	2000	2008	1971	25
Type	NATURAL GAS	ELECTRIC	NATURAL GAS	26
Horsepower	100	200	290	27
Footnotes				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGH LIFT #1	HIGH LIFT #2	HIGH LIFT #3	1
Location	72A PARK AVE HIGH LIFT	72A PARK AVE	72A PARK AVE HIGH LIFT	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	ALLIS CHALMERS	WORTHINGTON	DE LAVAL	5
Year Installed	1990	1937	1951	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	10,069	6,380	6,800	8
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	ELECTRIC MACHINERY	9 10
Year Installed	1990	2005	1959	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	700	400	350	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	HIGH LIFT #3 GAS	HIGH LIFT #4	HIGH LIFT #4 GAS	15
Location	72A PARK AVE HIGH LIFT	72A PARK AVE HIGH LIFT	72A PARK AVE	16
Purpose	S	P	S	17
Destination	D	D	D	18
Pump Manufacturer	DE LAVAL	ALLIS CHALMERS	ALLIS CHALMERS	19
Year Installed	1951	1990	1990	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	6,800	10,069	10,069	22
Pump Motor or Standby Engine Mfr	CATERPILLAR	US ELECTRIC	CATERPILLAR	23 24
Year Installed	1990	2004	1990	25
Type	NATURAL GAS	ELECTRIC	NATURAL GAS	26
Horsepower	400	700	700	27
Footnotes				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	HIGH LIFT #5	LOW LIFT #6	LOW LIFT #7	1
Location	72A PARK AVE HIGH LIFT	72A PARK AVE LOW LIFT	72A PARK AVE LOW LIFT	2
Purpose	P	P	S	3
Destination	D	T	T	4
Pump Manufacturer	ALLIS CHALMERS	ALLIS CHALMERS	DE LAVAL	5
Year Installed	1972	1980	1931	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	10,000	5,556	8,400	8
Pump Motor or Standby Engine Mfr	US MOTORS	LOUIS ALLIS	CUMMINS	9
Year Installed	2003	1992	1991	10
Type	ELECTRIC	ELECTRIC	NATURAL GAS	11
Horsepower	700	150	200	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	LOW LIFT #9	LOWLIFT #8	PLANT GENERATOR	15
Location	72A PARK AVE LOW LIFT	72A PARK AVE LOW LIFT	72A PARK AVE	16
Purpose	P	P	S	17
Destination	T	T	T	18
Pump Manufacturer	ALLIS CHALMERS	PEERLESS	NA	19
Year Installed	1959	1991	1991	20
Type	CENTRIFUGAL	CENTRIFUGAL	OTHER	21
Actual Capacity (gpm)	9,000	13,200	9,000	22
Pump Motor or Standby Engine Mfr	U S ELECTRIC	SIEMANS ALLIS	CUMMINS	23
Year Installed	2004	1991	1991	24
Type	ELECTRIC	ELECTRIC	NATURAL GAS	25
Horsepower	150	200	245	26
Footnotes				27
				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WASH PUMP #10	WILGUS #1	WILGUS #2	1
Location	72A PARK AVE WASH PUMP	3169 WILGUS AVE	3169 WILGUS AVE	2
Purpose	P	B	B	3
Destination	T	D	D	4
Pump Manufacturer	ALLIS CHALMERS	SIEMANS ALLIS	SIEMANS ALLIS	5
Year Installed	1959	1986	1986	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	5,200	250	450	8
Pump Motor or Standby Engine Mfr	ALLIS CHALMERS	SIEMANS ALLIS	SIEMANS ALLIS	9 10
Year Installed	1959	1986	1989	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	7	20	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WILGUS #2 GAS	WILGUS #3		15
Location	3169 WILGUS AVE	3169 WILGUS AVE		16
Purpose	S	B		17
Destination	D	D		18
Pump Manufacturer	SIEMANS ALLIS	SIEMANS ALLIS		19
Year Installed	1986	1986		20
Type	CENTRIFUGAL	CENTRIFUGAL		21
Actual Capacity (gpm)	450	1,500		22
Pump Motor or Standby Engine Mfr	TELDYNE	SIEMANS ALLIS		23 24
Year Installed	1986	1986		25
Type	NATURAL GAS	ELECTRIC		26
Horsepower	30	60		27
Footnotes				28

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	GEORGIA AVE STANDPIPE	EE TOWER	ERIE - NORTH	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	R	3
Year constructed	1959	1989	2007	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	104	146	60	6
Total capacity in gallons (actual)	2,000,000	500,000	3,000,000	7
				8
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)		CENTRAL FACILITIES		11
Filters, type (gravity, pressure, other, none)		GRAVITY		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		34.0000		13
Is a corrosion control chemical used (yes, no)?		Y		14
Is water fluoridated (yes, no)?		Y		15
Footnotes				16

## RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	ERIE - SOUTH	PAINE AVE TOWER	TAYLOR	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3 4
Year constructed	2007	1972	1933	5 6
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	60	132	54	9 10
Total capacity in gallons (actual)	3,000,000	100,000	4,000,000	11 12
<b>WATER TREATMENT PLANT</b>				<b>13</b>
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	14 15
Points of application (wellhouse, central facilities, booster station, other)			CENTRAL FACILITIES	16 17 18
Filters, type (gravity, pressure, other, none)			GRAVITY	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			34.0000	21 22 23
Is a corrosion control chemical used (yes, no)?			Y	24 25
Is water fluoridated (yes, no)?			Y	26 27
Footnotes				28

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
M	D	0.625	92				92		1
M	D	0.750	214				214		2
M	D	1.000	682				682		3
M	D	1.250	683				683		4
M	D	1.500	679				679		5
P	D	2.000	180				180		6
M	D	3.000	187				187		7
M	D	4.000	30,133			1,028	29,105		8
M	D	6.000	484,615	15		2,249	482,381	*	9
M	D	8.000	177,305	371		12	177,664	*	10
M	D	10.000	42,580				42,580		11
M	D	12.000	223,750	73		1,260	222,563	*	12
M	D	14.000	5,567				5,567		13
M	D	16.000	64,664	23			64,687	*	14
M	D	18.000	3,247				3,247		15
A	T	20.000	4,214	2,518			6,732	*	16
M	D	20.000	12,363				12,363		17
M	D	24.000	4,768				4,768		18
M	T	24.000	17,904				17,904		19
M	T	30.000	11,217				11,217		20
M	T	36.000	663				663		21
<b>Total Within Municipality</b>			<b>1,085,707</b>	<b>3,000</b>	<b>4,549</b>	<b>0</b>	<b>1,084,158</b>		
M	D	6.000	210				210		22
M	D	8.000	6,001				6,001		23
M	D	12.000	8,300				8,300		24
M	D	16.000	4,353				4,353		25
M	D	30.000	9,772				9,772		26
M	T	30.000	1,000				1,000		27
<b>Total Outside of Municipality</b>			<b>29,636</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>29,636</b>		
<b>Total Utility</b>			<b>1,115,343</b>	<b>3,000</b>	<b>4,549</b>	<b>0</b>	<b>1,113,794</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.**

Because we had some money remaining from the 2005 bond, we used those funds to do the small amount of main work that was done in 2008. Mainly 2,518 ft. of 20" main done at S. Taylor Drive between Washington Avenue North to Paine Avenue North, and 350 ft. of 8" main on Illinois Avenue between S 14th and S 15th Streets.

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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)		
							0	*	1
<b>Total Utility</b>		<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		

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## WATER SERVICES

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### Water Services (Page W-20)

#### General footnotes

The water services are owned by the property owner, not the Utility, in Sheboygan.

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

The water services are owned by the property owner, not the Utility, in Sheboygan.

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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)	
0.750	18,974	514	514		18,974	2,124	1
1.000	348	14	4		358	29	2
1.500	268		12		256	93	3
2.000	255	29	26		258	109	4
3.000	42	6	2		46	26	5
4.000	20	7	6		21	20	6
6.000	10				10	9	7
8.000	0	2			2	2	8
10.000	2				2	1	9
<b>Total:</b>	<b>19,919</b>	<b>572</b>	<b>564</b>	<b>0</b>	<b>19,927</b>	<b>2,413</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)	
0.750	17,084	941	83	19	0	847	18,974	1
1.000	52	212	40	22	0	32	358	2
1.500	8	169	15	28	0	36	256	3
2.000	0	128	47	46	0	37	258	4
3.000	0	26	9	11	0	0	46	5
4.000	0	6	13	2	0	0	21	6
6.000	0	0	7	0	1	2	10	7
8.000	0	0	2	0	0	0	2	8
10.000	0	0	0	0	2	0	2	9
<b>Total:</b>	<b>17,144</b>	<b>1,482</b>	<b>216</b>	<b>128</b>	<b>3</b>	<b>954</b>	<b>19,927</b>	

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## METERS

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### Meters (Page W-21)

#### General footnotes

In September, it was decided that the Utility would go from a 10 year meter change out program to a 15 year. We are phasing in this change over the next five years.

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

We have a test bench in-house for all 2" and smaller meters that is certified by City weights and measures. We have a license for accuracy. All 3" and 4" meters are tested by a portable test meter which is recertified every year, before testing, by a manufacturer, Mars Meter Corp in Ocala FL. Any meters larger than 4" are tested by Badger Meter.

**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.**

The Utility has four Venturi flow meters for the High Lift that were not installed with calibration or test ports. The Low Lift has one Venturi flow meter and one Mag meter. None of these are tested.

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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	32				32	1
Within Municipality	1,942	22	18		1,946	2
<b>Total Fire Hydrants</b>	<b>1,974</b>	<b>22</b>	<b>18</b>	<b>0</b>	<b>1,978</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:	700	*
Number of distribution system valves end of year:	3,184	
Number of distribution valves operated during year:	490	

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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### Hydrants and Distribution System Valves (Page W-22)

#### General footnotes

The Construction/Maintenance department was short one man in 2008. Because of this, not as many valves and hydrants were turned as required.

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