



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: SANITARY DISTRICT NO. 4 - TOWN OF BROOKFIELD

Principal Office: 645 NORTH JANACEK ROAD  
P.O. BOX  
BROOKFIELD, WI 53045

For the Year Ended: DECEMBER 31, 2008

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

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

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

## GENERAL RULES FOR REPORTING

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

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### SIGNATURE PAGE

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I MR. RICK CZOPP of  
(Person responsible for accounts)

SANITARY DISTRICT NO. 4 - TOWN OF BROOKFIELD, 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)      03/19/2009  
(Date)

TOWN ADMINISTRATOR  
(Title)

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### IDENTIFICATION AND OWNERSHIP

**Exact Utility Name:** SANITARY DISTRICT NO. 4 - TOWN OF BROOKFIELD

**Utility Address:** 645 NORTH JANACEK ROAD  
P.O. BOX  
BROOKFIELD, WI 53045

**When was utility organized?** 4/5/1988

**Report any change in name:**

**Effective Date:**

**Utility Web Site:**

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

**Name:** INGE HEIDMANN

**Title:** BOOKKEEPER

**Office Address:**

645 NORTH JANACEK ROAD  
P.O. BOX 1296  
BROOKFIELD, WI 53045

**Telephone:** (262) 796 - 3788

**Fax Number:** (262) 796 - 0339

**Email Address:** accountingsd@townofbrookfield.com

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

**Name:** WENDI UNGER

**Title:** SENIOR MANAGER

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

115 S. 84TH STREET SUITE 400  
MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5423

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

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

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

**Name:** KEITH HENDERSON

**Title:** PRESIDENT

**Office Address:**

645 NORTH JANACEK ROAD  
P.O. BOX 1296  
BROOKFIELD, WI 53045

**Telephone:** (262) 796 - 3788

**Fax Number:** (262) 796 - 0339

**Email Address:**

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

YES

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

**Name:** WENDI UNGER

**Title:** SENIOR MANAGER

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

115 S 84TH STREET SUITE 400  
MILWAUKEE, WI 53214

**Telephone:** (414) 777 - 5423

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

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

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 5/19/2008

**Period covered by most recent audit:** 01/01/2007 - 12/31/2007

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

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**Name:** TERRY HEIDMANN

**Title:** SUPERINTENDENT

**Office Address:**

645 NORTH JANACEK ROAD  
P.O. BOX 1296  
BROOKFIELD, WI 53045

**Telephone:** (262) 796 - 3788

**Fax Number:** (262) 796 - 0339

**Email Address:**

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**Name of utility commission/committee:** TOWN BOARD

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

MR KEITH HENDERSON, PRESIDENT  
JOHN SCHATZMAN,  
DAN SHEA  
PATRICK STROEBEL  
KEVIN VAN KIRK,

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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)	906,435	904,576	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	445,301	429,024	2
Depreciation Expense (403)	210,098	201,884	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	14,834	13,842	5
<b>Total Operating Expenses</b>	<b>670,233</b>	<b>644,750</b>	
<b>Net Operating Income</b>	<b>236,202</b>	<b>259,826</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>236,202</b>	<b>259,826</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)	49,698	83,326	10
Miscellaneous Nonoperating Income (421)	178,938	79,799	11
<b>Total Other Income</b>	<b>228,636</b>	<b>163,125</b>	
<b>Total Income</b>	<b>464,838</b>	<b>422,951</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(73,093)	(73,093)	12
Other Income Deductions (426)	181,151	180,243	13
<b>Total Miscellaneous Income Deductions</b>	<b>108,058</b>	<b>107,150</b>	
<b>Income Before Interest Charges</b>	<b>356,780</b>	<b>315,801</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	36,288	40,425	14
Amortization of Debt Discount and Expense (428)	14,537	15,213	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	109,637	115,748	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>160,462</b>	<b>171,386</b>	
<b>Net Income</b>	<b>196,318</b>	<b>144,415</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	9,421,848	9,277,433	20
Balance Transferred from Income (433)	196,318	144,415	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>9,618,166</b>	<b>9,421,848</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	906,435	0	<b>906,435</b>	1
<b>Total (Acct. 400):</b>	<b>906,435</b>	<b>0</b>	<b>906,435</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	445,301	0	<b>445,301</b>	2
<b>Total (Acct. 401-402):</b>	<b>445,301</b>	<b>0</b>	<b>445,301</b>	
<b>Depreciation Expense (403):</b>				
Derived	210,098	0	<b>210,098</b>	3
<b>Total (Acct. 403):</b>	<b>210,098</b>	<b>0</b>	<b>210,098</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	<b>0</b>	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	14,834	0	<b>14,834</b>	5
<b>Total (Acct. 408):</b>	<b>14,834</b>	<b>0</b>	<b>14,834</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			<b>0</b>	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			<b>0</b>	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>236,202</b>	<b>0</b>	<b>236,202</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	0	0	<b>0</b>	8
<b>Total (Acct. 415-416):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			<b>0</b>	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			<b>0</b>	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INVESTMENT INCOME	22,761	0	<b>22,761</b>	11
INTEREST ON SPECIAL ASSESSMENTS	26,937		<b>26,937</b>	12
<b>Total (Acct. 419):</b>	<b>49,698</b>	<b>0</b>	<b>49,698</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		132,750	<b>132,750</b>	13

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>OTHER INCOME</b>				
<b>Miscellaneous Nonoperating Income (421):</b>				
MAC ASSESSMENTS		46,188	<b>46,188</b>	14
<b>Total (Acct. 421):</b>	<b>0</b>	<b>178,938</b>	<b>178,938</b>	
<b>TOTAL OTHER INCOME:</b>	<b>49,698</b>	<b>178,938</b>	<b>228,636</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(73,093)	0	<b>(73,093)</b>	15
NONE			<b>0</b>	16
<b>Total (Acct. 425):</b>	<b>(73,093)</b>	<b>0</b>	<b>(73,093)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	181,151	<b>181,151</b>	17
NONE			<b>0</b>	18
<b>Total (Acct. 426):</b>	<b>0</b>	<b>181,151</b>	<b>181,151</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(73,093)</b>	<b>181,151</b>	<b>108,058</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	36,288	0	<b>36,288</b>	19
<b>Total (Acct. 427):</b>	<b>36,288</b>	<b>0</b>	<b>36,288</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OF DEBT DISCOUNT	14,537		<b>14,537</b>	20
<b>Total (Acct. 428):</b>	<b>14,537</b>	<b>0</b>	<b>14,537</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			<b>0</b>	21
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	109,637	0	<b>109,637</b>	22
<b>Total (Acct. 430):</b>	<b>109,637</b>	<b>0</b>	<b>109,637</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	<b>0</b>	23
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			<b>0</b>	24
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>160,462</b>	<b>0</b>	<b>160,462</b>	
<b>NET INCOME:</b>	<b>198,531</b>	<b>(2,213)</b>	<b>196,318</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	9,825,153	(403,305)	<b>9,421,848</b>	25
<b>Total (Acct. 216):</b>	<b>9,825,153</b>	<b>(403,305)</b>	<b>9,421,848</b>	

## DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
<b>EARNED SURPLUS</b>				
<b>Balance Transferred from Income (433):</b>				
Derived	198,531	(2,213)	<b>196,318</b>	<b>26</b>
<b>Total (Acct. 433):</b>	<b>198,531</b>	<b>(2,213)</b>	<b>196,318</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	27
<b>Total (Acct. 434):</b>	0	0	0	
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	28
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	29
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	30
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>10,023,684</b>	<b>(405,518)</b>	<b>9,618,166</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)					0	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	906,435	0	0	0	906,435	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases)</b>						
<b>to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>906,435</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>906,435</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	193,700	0	193,700	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	65,163	0	65,163	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
<b>Total Payroll</b>	<b>258,863</b>	<b>0</b>	<b>258,863</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	4.2	1
Electric		2
Gas		3
Sewer	1.8	4

**BALANCE SHEET**

<b>Assets and Other Debits (a)</b>	<b>Balance End of Year (b)</b>	<b>Balance First of Year (c)</b>	
<b>UTILITY PLANT</b>			
Utility Plant (101)	17,289,319	17,064,976	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,292,198	3,902,410	2
<b>Net Utility Plant</b>	<b>12,997,121</b>	<b>13,162,566</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
<b>Net Nonutility Property</b>	<b>0</b>	<b>0</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	343,069	399,540	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
<b>Total Other Property and Investments</b>	<b>343,069</b>	<b>399,540</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	906,261	1,065,799	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	98,029	95,308	15
Other Accounts Receivable (143)	3,704	4,350	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	381,865	125,052	18
Plant Materials and Operating Supplies (154)	0	0	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
<b>Total Current and Accrued Assets</b>	<b>1,389,859</b>	<b>1,290,509</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	83,022	97,559	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	2,217	6,650	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
<b>Total Deferred Debits</b>	<b>85,239</b>	<b>104,209</b>	
<b>Total Assets and Other Debits</b>	<b>14,815,288</b>	<b>14,956,824</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)	0	0	<b>33</b>
Appropriated Earned Surplus (215)			<b>34</b>
Unappropriated Earned Surplus (216)	9,618,166	9,421,848	<b>35</b>
<b>Total Proprietary Capital</b>	<b>9,618,166</b>	<b>9,421,848</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	800,000	900,000	<b>36</b>
Advances from Municipality (223)	3,179,344	3,373,460	<b>37</b>
Other Long-Term Debt (224)	0	0	<b>38</b>
<b>Total Long-Term Debt</b>	<b>3,979,344</b>	<b>4,273,460</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	<b>39</b>
Accounts Payable (232)	50,037	15,410	<b>40</b>
Payables to Municipality (233)	0	0	<b>41</b>
Customer Deposits (235)			<b>42</b>
Taxes Accrued (236)	0	0	<b>43</b>
Interest Accrued (237)	8,813	9,850	<b>44</b>
Tax Collections Payable (241)			<b>45</b>
Miscellaneous Current and Accrued Liabilities (242)	34,583	37,861	<b>46</b>
<b>Total Current and Accrued Liabilities</b>	<b>93,433</b>	<b>63,121</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	<b>47</b>
Customer Advances for Construction (252)			<b>48</b>
Other Deferred Credits (253)	1,124,345	1,198,395	<b>49</b>
<b>Total Deferred Credits</b>	<b>1,124,345</b>	<b>1,198,395</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)			<b>50</b>
Injuries and Damages Reserve (262)			<b>51</b>
Pensions and Benefits Reserve (263)			<b>52</b>
Miscellaneous Operating Reserves (265)			<b>53</b>
<b>Total Operating Reserves</b>	<b>0</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>14,815,288</b>	<b>14,956,824</b>	

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## BALANCE SHEET

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### Balance Sheet (Page F-07)

#### General footnotes

##### ACCOUNTANTS' COMPILATION REPORT

We have compiled the accompanying PSC Report of the Sanitary District No. 4 - Town of Brookfield, enterprise fund of the Town of Brookfield, as of December 31, 2008 and 2007, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

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

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

VIRCHOW, KRAUSE & COMPANY, LLP

Milwaukee, Wisconsin  
March 19, 2009

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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	17,064,976	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	6,510,612	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	10,682,908	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)	95,799				8
<b>Total Utility Plant</b>	<b>17,289,319</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	1,750,669	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,541,529	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>4,292,198</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>12,997,121</b>	<b>0</b>	<b>0</b>	<b>0</b>	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
<b>Balance first of year (111.1)</b>	1,542,032				<b>1,542,032</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	210,098				<b>210,098</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	588				<b>588</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>210,686</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>210,686</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	1,949				<b>1,949</b>	<b>18</b>
Cost of removal	100				<b>100</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>2,049</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,049</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>1,750,669</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,750,669</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>	2,360,378				<b>2,360,378</b>	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	181,151				<b>181,151</b>	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					<b>0</b>	6
Accruals charged other						7
accounts (specify):						8
					<b>0</b>	9
Salvage					<b>0</b>	10
Other credits (specify):						11
					<b>0</b>	12
					<b>0</b>	13
					<b>0</b>	14
					<b>0</b>	15
<b>Total credits</b>	<b>181,151</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>181,151</b>	16
<b>Debits during year</b>						17
Book cost of plant retired	0				<b>0</b>	18
Cost of removal					<b>0</b>	19
Other debits (specify):						20
					<b>0</b>	21
					<b>0</b>	22
					<b>0</b>	23
					<b>0</b>	24
<b>Total debits</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	25
<b>Balance end of year (111.2)</b>	<b>2,541,529</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,541,529</b>	26
<b>Footnotes</b>						27

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

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

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

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

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

## MATERIALS AND SUPPLIES

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

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
<b>Unamortized debt discount &amp; expense (181)</b>				
\$1,600,000 GENERAL OBLIGATION WATER BONDS	1,559	428	6,235	1
\$3,400,000 GENERAL OBLIGATION WATER BONDS	3,725	428	76,787	2
<b>Total</b>			<b>83,022</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				3
<b>Total</b>			<b>0</b>	

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

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
<b>Changes during year (explain):</b>		
NONE		2
<b>Balance end of year</b>	<b>0</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)	
GENERAL OBLIGATIONS - WATER BOND	04/01/1999	10/01/2016	3.75%	800,000	1
<b>Total Bonds (Account 221):</b>				<b>800,000</b>	

## NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
<b>Advances from Municipality (223)</b>					
ADVANCE FROM SEWER UTILITY	12/31/2001	12/31/2021	3.24%	3,179,344	1
<b>Total for Account 223</b>				<b>3,179,344</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	0	1
<b>Accruals:</b>		
Charged water department expense	14,834	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>14,834</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes		6
Social Security taxes	14,089	7
PSC Remainder Assessment	745	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>14,834</b>	
<b>Balance end of year</b>	<b>0</b>	

### INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
<b>Bonds (221)</b>					
GENERAL OBLIGATION WATER BONDS 1996	0			0	1
GENERAL OBLIGATION WATER BONDS 1999	9,850	36,288	37,325	8,813	2
<b>Subtotal</b>	<b>9,850</b>	<b>36,288</b>	<b>37,325</b>	<b>8,813</b>	
<b>Advances from Municipality (223)</b>					
ADVANCE FROM SEWER UTILITY	0	109,637	109,637	0	3
<b>Subtotal</b>	<b>0</b>	<b>109,637</b>	<b>109,637</b>	<b>0</b>	
<b>Other Long-Term Debt (224)</b>					
NONE	0			0	4
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Notes Payable (231)</b>					
NONE	0			0	5
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>9,850</b>	<b>145,925</b>	<b>146,962</b>	<b>8,813</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
SPECIAL ASSESSMENT RECEIVABLES	343,069	2
<b>Total (Acct. 124):</b>	<b>343,069</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	98,029	8
Electric		9
Sewer (Regulated)		10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>98,029</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
<b>Other (specify):</b>		
MISCELLANEOUS	3,704	14
<b>Total (Acct. 143):</b>	<b>3,704</b>	
<b>Receivables from Municipality (145):</b>		
DELINQUENTS AND ASSESSMENTS PLACED ON TAX ROLL	381,865	15
<b>Total (Acct. 145):</b>	<b>381,865</b>	
<b>Prepayments (165):</b>		
NONE		16
<b>Total (Acct. 165):</b>	<b>0</b>	

## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
WELL 3 & 4	2,217	18
<b>Total (Acct. 183):</b>	<b>2,217</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	1,096,388	23
INTEREST ON SPECIAL ASSESSMENTS	27,957	24
<b>Total (Acct. 253):</b>	<b>1,124,345</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

**Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.**

Done

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## RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	6,497,779	0	0	0	6,497,779	1
Materials and Supplies	0	0	0	0	0	2
<b>Other (specify):</b>						
NONE					0	3
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	1,646,350	0	0	0	1,646,350	4
Customer Advances for Construction					0	5
Regulatory Liability	1,132,934	0	0	0	1,132,934	6
NONE					0	7
<b>Average Net Rate Base</b>	<b>3,718,495</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>3,718,495</b>	
Net Operating Income	236,202	0	0	0	236,202	8
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>6.35%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>6.35%</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	1,169,481	0	0	0	1,169,481	1
<b>Add credits during year:</b>						
NONE					0	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	73,093	0	0	0	73,093	3
<b>Other (specify):</b>						
NONE					0	4
<b>Balance End of Year</b>	<b>1,096,388</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,096,388</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	895,725	892,343	1
<b>Total Sales of Water</b>	<b>895,725</b>	<b>892,343</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	5,106	4,580	2
Rents from Water Property (472 )	0	0	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	5,604	7,653	5
<b>Total Other Operating Revenues</b>	<b>10,710</b>	<b>12,233</b>	
<b>Total Operating Revenues</b>	<b>906,435</b>	<b>904,576</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	6,643	7,269	6
Pumping Expenses (620-625)	121,700	117,766	7
Water Treatment Expenses (630-635)	26,608	30,922	8
Transmission and Distribution Expenses (640-655)	95,305	87,939	9
Customer Accounts Expenses (901-906)	19,243	17,051	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	175,802	168,077	12
<b>Total Operation and Maintenance Expenses</b>	<b>445,301</b>	<b>429,024</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	210,098	201,884	13
Amortization Expense (404-407)		0	14
Taxes (408 )	14,834	13,842	15
<b>Total Other Operating Expenses</b>	<b>224,932</b>	<b>215,726</b>	
<b>Total Operating Expenses</b>	<b>670,233</b>	<b>644,750</b>	
<b>NET OPERATING INCOME</b>	<b>236,202</b>	<b>259,826</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 )	71	1	2,851	1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>71</b>	<b>1</b>	<b>2,851</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	1,823	138,370	365,974	5
Commercial (461.2 )	187	107,787	228,629	6
Industrial (461.3 )				7
Public Authority (461.4 )	7	2,236	5,299	8
<b>Total Metered Sales to General Customers (461)</b>	<b>2,017</b>	<b>248,393</b>	<b>599,902</b>	
Private Fire Protection Service (462 )	91		41,450	9
Public Fire Protection Service (463 )	1		251,522	10
Other Water Sales (465 )				11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>2,180</b>	<b>248,394</b>	<b>895,725</b>	

### SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

## OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
NONE		3
Amount billed (usually per rate schedule F-1 or Fd-1)	251,522	4
<b>Total Public Fire Protection Service (463)</b>	<b>251,522</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	5,106	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>5,106</b>	
<b>Rents from Water Property (472):</b>		
NONE		7
NONE		8
<b>Total Rents from Water Property (472)</b>	<b>0</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		9
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
SERVICE CALLS	270	10
PRIVATE WELL PERMITS	3,290	11
STATUS LETTERS	905	12
MISCELLANEOUS	727	13
Return on net investment in meters charged to sewer department	412	14
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>5,604</b>	

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	2,121	2,798	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	89	38	3
Maintenance of Water Source Plant (605)	4,433	4,433	4
<b>Total Source of Supply Expenses</b>	<b>6,643</b>	<b>7,269</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	33,088	33,415	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	76,272	72,441	7
Operation Supplies and Expenses (623)	893	2,661	8
Maintenance of Pumping Plant (625)	11,447	9,249	9
<b>Total Pumping Expenses</b>	<b>121,700</b>	<b>117,766</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	8,287	8,194	10
Chemicals (631)	8,032	8,556	11
Operation Supplies and Expenses (632)	6,928	6,291	12
Maintenance of Water Treatment Plant (635)	3,361	7,881	13
<b>Total Water Treatment Expenses</b>	<b>26,608</b>	<b>30,922</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	22,122	21,670	14
Operation Supplies and Expenses (641)	4,993	5,827	15
Maintenance of Distribution Reservoirs and Standpipes (650)	8,956	17,765	* 16
Maintenance of Mains (651)	4,233	4,095	17
Maintenance of Services (652)	35,201	25,143	* 18
Maintenance of Meters (653)	13,811	8,479	* 19
Maintenance of Hydrants (654)	5,574	3,190	20
Maintenance of Other Plant (655)	415	1,770	21
<b>Total Transmission and Distribution Expenses</b>	<b>95,305</b>	<b>87,939</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	5,160	4,868	22
Accounting and Collecting Labor (902)	12,021	9,682	23
Supplies and Expenses (903)	2,062	2,501	24
Uncollectible Accounts (904)		0	25

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)			26
<b>Total Customer Accounts Expenses</b>	<b>19,243</b>	<b>17,051</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)		0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	79,479	78,428	28
Office Supplies and Expenses (921)	4,624	5,171	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	17,954	11,726	* 31
Property Insurance (924)	20,954	26,003	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	45,032	41,335	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)	3,958	3,325	36
Transportation Expenses (933)	3,801	2,089	37
Maintenance of General Plant (935)		0	38
<b>Total Administrative and General Expenses</b>	<b>175,802</b>	<b>168,077</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>445,301</b>	<b>429,024</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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

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

Account 653 - Increase is due to increased cost of \$4,055 for rebuild package purchased by Sanitary District in current year.

Account 650 - Decrease is due the Sanitary District having repairs and painting done to the water tower in the prior year.

Account 652 - Increase is due to a water main break on Bluemound Road on 12/8 & 12/9. The break had to be fixed by an outside company and took 25 hours.

Account 923 - Increase is due the Sanitary District having more miscellaneous engineering expenses. There was also a large project for updating the Sanitary District's standard specifics.

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### TAXES (ACCT. 408 - WATER)

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

Description of Tax (a)	Method Used to Allocate Between Departments (b)	This Year (c)	Last Year (d)	
Property Tax Equivalent		0	0	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	0	2
<b>Net property tax equivalent</b>		<b>0</b>	<b>0</b>	
Social Security		14,089	12,884	3
PSC Remainder Assessment		745	958	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>14,834</b>	<b>13,842</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	149,823				149,823	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)	84,802				84,802	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	259,890				259,890	10
<b>Total Source of Supply Plant</b>	<b>494,515</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>494,515</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	1,238,220				1,238,220	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	474,964				474,964	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>1,713,184</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,713,184</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)	581,217				581,217	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>581,217</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>581,217</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)	491,704				491,704	24
Transmission and Distribution Mains (343)	1,564,775				1,564,775	25
Services (345)	408,133				408,133	26
Meters (346)	192,425	9,775	530		201,670	27
Hydrants (348)	793,826				793,826	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	33,490				33,490	29
<b>Total Transmission and Distribution Plant</b>	<b>3,484,353</b>	<b>9,775</b>	<b>530</b>	<b>0</b>	<b>3,493,598</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)	13,901				13,901	32
Computer Equipment (391.1)	137,463	17,839			155,302	33
Transportation Equipment (392)	36,356				36,356	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)	1,307				1,307	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	22,651		1,419		21,232	41
<b>Total General Plant</b>	<b>211,678</b>	<b>17,839</b>	<b>1,419</b>	<b>0</b>	<b>228,098</b>	
<b>Total utility plant in service directly assignable</b>	<b>6,484,947</b>	<b>27,614</b>	<b>1,949</b>	<b>0</b>	<b>6,510,612</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>6,484,947</b>	<b>27,614</b>	<b>1,949</b>	<b>0</b>	<b>6,510,612</b>	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	1,125				1,125	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)	83,236				83,236	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>84,361</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>84,361</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	386,340				386,340	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	99,697				99,697	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>486,037</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>486,037</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)	5,611				5,611	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>5,611</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>5,611</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)	356,580				356,580	24
Transmission and Distribution Mains (343)	7,633,381	122,750			7,756,131	25
Services (345)	1,575,705				1,575,705	26
Meters (346)	6,272				6,272	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	402,055	10,000			412,055	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>9,973,993</b>	<b>132,750</b>	<b>0</b>	<b>0</b>	<b>10,106,743</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)	156				156	41
<b>Total General Plant</b>	<b>156</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>156</b>	
<b>Total utility plant in service directly assignable</b>	<b>10,550,158</b>	<b>132,750</b>	<b>0</b>	<b>0</b>	<b>10,682,908</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>10,550,158</b>	<b>132,750</b>	<b>0</b>	<b>0</b>	<b>10,682,908</b>	

## SOURCES OF WATER SUPPLY - STATISTICS

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

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			21,766	21,766	1
February			19,884	19,884	2
March			21,334	21,334	3
April			21,862	21,862	4
May			24,624	24,624	5
June			25,823	25,823	6
July			29,624	29,624	7
August			32,159	32,159	8
September			25,422	25,422	9
October			23,453	23,453	10
November			20,777	20,777	11
December			20,550	20,550	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>287,278</b>	<b>287,278</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):	287,278	1
Less: Gallons (000's) used in the treatment process:	3,288	2
Subtotal: Gallons (000's) entering distribution system:	<b>283,990</b>	3
Less: Gallons (000's) sold:	248,394	4
Gallons (000's) entering distribution system but not sold:	<b>35,596</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	2,323	7
Gallons (000's) used for fire protection:	950	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	554	10
Subtotal Estimated Usage:	<b>3,827</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:	2,500	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	<b>29,269</b>	17
Subtotal of Estimated Losses:	<b>31,769</b>	18
Percentage of water entering distribution system sold:	<b>87%</b>	19
Percentage of unaccounted for water:	<b>10%</b>	20
If more than 25%, indicate causes:		21

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

**OTHER STATISTICS**

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,175	22
Date of maximum: 07/30/2008		23
Cause of maximum: Dry weather conditions		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	487	25
Date of minimum: 12/25/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	631,549	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:	0	32
Number of service breaks repaired this year:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?	6,380	35
Outside municipality?	8	36

**SOURCES OF WATER SUPPLY - GROUND WATERS**

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<b>Location (a)</b>	<b>Identification Number (b)</b>	<b>Depth in feet (c)</b>	<b>Well Diameter in inches (d)</b>	<b>Yield Per Day in gallons (e)</b>	<b>Currently In Service? (f)</b>	
150 SOUTH BARKER ROAD	3	450	15	429,000	Yes	<b>1</b>
160 SOUTH BARKER ROAD	4	370	16	432,000	Yes	<b>2</b>
20800 MARY LYNN DRIVE	5	220	12	662,000	Yes	<b>3</b>
20800 MARY LYNN DRIVE	6	202	6	410,000	Yes	<b>4</b>
21375 CLARION LANE	2	314	10	374,000	Yes	<b>5</b>
860 PLAUTEAU LANE	1	350	10	590,000	Yes	<b>6</b>

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## SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
150 SOUTH BARKER ROAD	3	0	0	0	1
160 SOUTH BARKER ROAD	4	0	0	0	2
20800 MARY LYNN DRIVE	5	0	0	0	3
20800 MARY LYNN DRIVE	6	0	0	0	4
21375 CLARION LANE	2	0	0	0	5
860 PLAUTEAU LANE	1	0	0	0	6

### 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	CLARION	PLATEAU	WELL #3	1
Location	21375 CLARION LANE	860 PLATEAU LANE	150 SOUTH BARKER ROAD	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	SIMMONS	SIMMONS	GOULD	5
Year Installed	2001	1995	2007	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	260	410	298	8
Pump Motor or Standby Engine Mfr	U.S.	U.S.	G.E.	10
Year Installed	2001	1995	2007	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	30	20	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4	WELL #5	WELL #6	15
Location	20125 WATER TOWER BLVD.	20800 MARY LYNN DR	20800 MARY LYNN DRIVE	16
Purpose	P	P	P	17
Destination	R	D	D	18
Pump Manufacturer	SIMMONS	CHRISTENSEN	CHRISTENSEN	19
Year Installed	2000	2005	2005	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	SUBMERSIBLE	21
Actual Capacity (gpm)	300	425	280	22
Pump Motor or Standby Engine Mfr	U.S.	U.S.	FRANKLIN	24
Year Installed	1992	1996	1996	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	30	40	15	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	ION #2, 21510 BIRDSEYE LN. ION #3, 150 S. BARKER RD ION #3, 1505 BARKER ROAD			1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	ET	3
Year constructed	1997	1990	1987	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	0	120	6
Total capacity in gallons (actual)	215,000	225,000	250,000	7
<b>WATER TREATMENT PLANT</b>				<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0800	1.0800	1.0800	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	N	N	N	14
Footnotes				15

## WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
P	D	4.000	979				979	1
M	D	6.000	8,264				8,264	2
P	D	6.000	51,144	100			51,244	3
M	D	8.000	30,781				30,781	4
P	D	8.000	73,211	2,200			75,411	5
P	D	10.000	7,884				7,884	6
P	D	12.000	66,969				66,969	7
<b>Total Within Municipality</b>			<b>239,232</b>	<b>2,300</b>	<b>0</b>	<b>0</b>	<b>241,532</b>	
<b>Total Utility</b>			<b>239,232</b>	<b>2,300</b>	<b>0</b>	<b>0</b>	<b>241,532</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.**

Installed and financed by developer.

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## WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	14				14	0	1
M	1.000	1,468	0	0		1,468	16	2
M	1.250	43				43	1	3
M	1.500	65		0		65	2	4
M	2.000	61				61	6	5
M	4.000	30				30	1	6
M	6.000	44	0			44	6	7
M	8.000	12				12	2	8
<b>Total Utility</b>		<b>1,737</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,737</b>	<b>34</b>	

## METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

### Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	160		2		158	2	1
0.750	1,791	17	3	1	1,806	156	2
1.000	89				89	9	3
1.500	54	1	1		54	16	4
2.000	31	1			32	11	5
3.000	8				8	4	6
4.000	1				1	0	7
6.000	10				10	2	8
8.000	1				1	0	9
<b>Total:</b>	<b>2,145</b>	<b>19</b>	<b>6</b>	<b>1</b>	<b>2,159</b>	<b>200</b>	

### Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	134	1	0	0	23	0	158	1
0.750	1,629	100	0	0	77	0	1,806	2
1.000	9	64	0	2	14	0	89	3
1.500	0	46	0	5	3	0	54	4
2.000	1	24	0	0	7	0	32	5
3.000	0	3	0	0	5	0	8	6
4.000	0	0	0	0	1	0	1	7
6.000	0	0	0	0	10	0	10	8
8.000	0	0	0	0	1	0	1	9
<b>Total:</b>	<b>1,773</b>	<b>238</b>	<b>0</b>	<b>7</b>	<b>141</b>	<b>0</b>	<b>2,159</b>	

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## METERS

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### Meters (Page W-21)

#### Explain all reported adjustments.

There was an adjustment needed to bring the schedule into agreement with the District's records.

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

The schedule is as follows:

5/8 and 2/4 inch meters are replaced every 10 years.

1 inch every 4 years.

1 1/2 and 2 inch every 2 years.

They are replaced, tested and rebuilt before being placed back into stock.

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

The residential 2" meter is a deduct meter for a very large water softening system installed in a residence.

#### 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 meters at pumpstations #1 and #2 are being tested every 2 years. The other stations have mag meters which the manufacturer specifications indicate do not need and cannot be 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	0				0	1
Within Municipality	548	5			553	2
<b>Total Fire Hydrants</b>	<b>548</b>	<b>5</b>	<b>0</b>	<b>0</b>	<b>553</b>	
<b>Flushing Hydrants</b>						
	2				2	3
<b>Total Flushing Hydrants</b>	<b>2</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2</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:	553
Number of distribution system valves end of year:	923
Number of distribution valves operated during year:	278