



3015 (02-05-09)

ANNUAL REPORT

OF

Name: GILMAN WATER UTILITY

Principal Office: P.O. BOX 157
GILMAN, WI 54433

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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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: GILMAN WATER UTILITY

Utility Address: P.O. BOX 157
GILMAN, WI 54433

When was utility organized? 12/31/1941

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS. CANDICE GRUNSETH

Title: VILLAGE CLERK

Office Address:

P.O. BOX 157
GILMAN, WI 54433-0157

Telephone: (715) 447 - 8650

Fax Number: (715) 447 - 8134

Email Address: gilmanclerk@centurytel.net

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

Name: ROBERT T. GANSCHOW

Title: SENIOR MANAGER

Office Address: WIPFLI LLP

3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6642

Fax Number: (715) 832 - 2345

Email Address: rganschow@wipfli.com

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

Name: MR. BERNARD VAN DEN HEUVEL

Title: CHAIR

Office Address:

255 BERNARD LANE
GILMAN, WI 54433

Telephone: (715) 447 - 8475

Fax Number:

Email Address:

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:

Title:

Office Address: WIPFLI LLP

3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6642

Fax Number: (715) 832 - 2345

Email Address: rganschow@wipfli.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 2/13/2009

Period covered by most recent audit: JANUARY 1 TO DECEMBER 31, 2007

Names and titles of utility management including manager or superintendent:

Name: MR. RICK JOHNSON

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

P.O. BOX 157
GILMAN, WI 54433-0157

Telephone: (715) 447 - 8520

Fax Number: (715) 447 - 8181

Email Address:

Name of utility commission/committee: IMPROVEMENTS & SERVICES

Names of members of utility commission/committee:

MS JANE DE STAERCKE
MR BERNARD VAN DEN HEUVEL, CHAIR

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	116,713	115,745	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	63,256	63,107	2
Depreciation Expense (403)	14,640	14,625	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	18,968	17,845	5
Total Operating Expenses	96,864	95,577	
Net Operating Income	19,849	20,168	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	19,849	20,168	
OTHER INCOME			
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)	220	231	10
Miscellaneous Nonoperating Income (421)	(3,676)	0	11
Total Other Income	(3,456)	231	
Total Income	16,393	20,399	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(2,526)	(2,526)	12
Other Income Deductions (426)	3,145	3,144	13
Total Miscellaneous Income Deductions	619	618	
Income Before Interest Charges	15,774	19,781	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	3,787	4,025	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	3,787	4,025	
Net Income	11,987	15,756	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	306,146	290,390	20
Balance Transferred from Income (433)	11,987	15,756	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
Total Unappropriated Earned Surplus End of Year (216)	318,133	306,146	

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	116,713	0	116,713	1
Total (Acct. 400):	116,713	0	116,713	
Operation and Maintenance Expense (401-402):				
Derived	63,256	0	63,256	2
Total (Acct. 401-402):	63,256	0	63,256	
Depreciation Expense (403):				
Derived	14,640	0	14,640	3
Total (Acct. 403):	14,640	0	14,640	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	18,968	0	18,968	5
Total (Acct. 408):	18,968	0	18,968	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	19,849	0	19,849	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON BANK ACCOUNTS	220	0	220	11
Total (Acct. 419):	220	0	220	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		(3,676)	(3,676) *	12
NONE	0	0	0	13
Total (Acct. 421):	0	(3,676)	(3,676)	
TOTAL OTHER INCOME:	220	(3,676)	(3,456)	

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(2,526)	0	(2,526)	14
NONE	0	0	0	15
Total (Acct. 425):	(2,526)	0	(2,526)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	3,145	3,145	16
NONE	0	0	0	17
Total (Acct. 426):	0	3,145	3,145	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(2,526)	3,145	619	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	3,787	0	3,787	18
Total (Acct. 427):	3,787	0	3,787	
Amortization of Debt Discount and Expense (428):				
NONE	0	0	0	19
Total (Acct. 428):	0	0	0	
Amortization of Premium on Debt--Cr. (429):				
NONE	0	0	0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE	0	0	0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	3,787	0	3,787	
NET INCOME:	18,808	(6,821)	11,987	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	186,690	119,456	306,146	24
Total (Acct. 216):	186,690	119,456	306,146	
Balance Transferred from Income (433):				
Derived	18,808	(6,821)	11,987	25
Total (Acct. 433):	18,808	(6,821)	11,987	
Miscellaneous Credits to Surplus (434):				
NONE	0	0	0	26
Total (Acct. 434):	0	0	0	

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE	0	0	0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	0		0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	205,498	112,635	318,133	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

General footnotes

A/C #421 - The negative entry represents the amount of special assessments that the utility was carrying on its books. This amount is being written off during the current year because the utility has no detail of the account balance and there have been no payments received in over ten years.

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	116,713	0	0	0	116,713	1
Less: interdepartmental sales	0	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	0	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	116,713	0	0	0	116,713	

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	1.0	1
Electric	0.0	2
Gas	0.0	3
Sewer	0.0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	831,846	815,470	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	292,172	274,535	2
Net Utility Plant	539,674	540,935	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	3,676	6
Sinking Funds (125)	0	16,355	7
Depreciation Fund (126)	6,431	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	6,431	20,031	
CURRENT AND ACCRUED ASSETS			
Cash (131)	30,486	9,979	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	33,094	32,065	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	4,897	1,180	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)	0	0	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
Total Current and Accrued Assets	68,477	43,224	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	53,702	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	53,702	0	
Total Assets and Other Debits	668,284	604,190	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	164,194	101,303	33
Appropriated Earned Surplus (215)	0	0	34
Unappropriated Earned Surplus (216)	318,133	306,146	35
Total Proprietary Capital	482,327	407,449	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	56,440	58,850	37
Other long-Term Debt (224)	84,440	90,174	38
Total Long-Term Debt	140,880	149,024	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	4	118	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)	0	0	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	0	0	44
Tax Collections Payable (241)	0	0	45
Miscellaneous Current and Accrued Liabilities (242)	7,175	7,175	46
Total Current and Accrued Liabilities	7,179	7,293	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0	0	48
Other Deferred Credits (253)	37,898	40,424	49
Total Deferred Credits	37,898	40,424	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	50
Injuries and Damages Reserve (262)	0	0	51
Pensions and Benefits Reserve (263)	0	0	52
Miscellaneous Operating Reserves (265)	0	0	53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	668,284	604,190	

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)	
First of Year:					
Total Utility Plant - First of Year	815,470	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	543,441	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	190,260	0	0	0	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant Leased to Others (104)	0	0	0	0	5
Property Held for Future Use (105)	0	0	0	0	6
Construction Work in Progress (107)	98,145	0	0	0	7
Total Utility Plant	831,846	0	0	0	
Accumulated Provision for Depreciation and Amortization:					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	218,223	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	73,949	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0	0	0	0	10
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0	0	0	0	11
Accumulated Provision for Amortization of Utility Plant in Service (114)	0	0	0	0	12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0	0	0	0	13
Accumulated Provision for Amortization of Property Held for Future Use (116)	0	0	0	0	14
Total Accumulated Provision	292,172	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)	0	0	0	0	15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)	0	0	0	0	16
Other Utility Plant Adjustments (119)	0	0	0	0	17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	539,674	0	0	0	

**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)	
Balance first of year (111.1)	203,731				203,731	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	14,640				14,640	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	430				430	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
	0				0	13
	0				0	14
	0				0	15
Total credits	15,070	0	0	0	15,070	16
Debits during year						17
Book cost of plant retired	578				578	18
Cost of removal	0				0	19
Other debits (specify):						20
	0				0	21
	0				0	22
	0				0	23
	0				0	24
Total debits	578	0	0	0	578	25
Balance end of year (111.1)	218,223	0	0	0	218,223	26
Footnotes						27

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	70,804				70,804	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	3,145				3,145	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
	0				0	9
Salvage	0				0	10
Other credits (specify):						11
	0				0	12
	0				0	13
	0				0	14
	0				0	15
Total credits	3,145	0	0	0	3,145	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
	0				0	21
	0	0			0	22
	0				0	23
	0				0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	73,949	0	0	0	73,949	26
Footnotes						27

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	101,303	1
Changes during year (explain):		
ENGINEERING PAID BY TID #2 FOR NEW WATER TOWER	62,891	2
Balance end of year	<u>164,194</u>	

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)	
Advances from Municipality (223)					
ADVANCE FROM SEWER UTILITY	12/31/2001	12/31/2016	0.00%	56,440	1
Total for Account 223				56,440	
Other Long-Term Debt (224)					
2000 STATE BANK OF GILMAN	09/14/2000	12/20/2010	4.25%	84,440	2
Total for Account 224				84,440	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	18,968	2
Charged electric department expense	0	3
Charged sewer department expense	155	4
Other (explain):		
NONE	0	5
Total Accruals and other credits	19,123	
Taxes paid during year:		
County, state and local taxes	15,941	6
Social Security taxes	3,090	7
PSC Remainder Assessment	92	8
Other (explain):		
NONE	0	9
Total payments and other debits	19,123	
Balance end of year	0	

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)	
Bonds (221)					
NONE	0	0	0	0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
2000 STATE BANK OF GILMAN	0	3,787	3,787	0	3
Subtotal	0	3,787	3,787	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	0	3,787	3,787	0	

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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
DEPRECIATION FUND SAVINGS	6,431	4
Total (Acct. 126):	6,431	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	33,094	8
Electric	0	9
Sewer (Regulated)	0	10
Other (specify):		
NONE		11
Total (Acct. 142):	33,094	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
BALANCE OF HYDRANT RENTAL FROM 2007 OWED BY THE GENERAL FUND	995	15
TID #2 CONSTRUCTION COSTS TO BE REIMBURSED	3,902	* 16
Total (Acct. 145):	4,897	

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)	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
WELL EXPLORATION COSTS	53,702	19
Total (Acct. 183):	53,702	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	37,898	24
NONE		25
Total (Acct. 253):	37,898	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

A/C #145 - Done

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)	
Add Average:						
Utility Plant in Service (101.1)	543,672	0	0	0	543,672	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (111.1)	210,977	0	0	0	210,977	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	39,161	0	0	0	39,161	6
NONE	0	0	0	0	0	7
Average Net Rate Base	293,534	0	0	0	293,534	
Net Operating Income	19,849	0	0	0	19,849	8
Net Operating Income as a percent of						
Average Net Rate Base	6.76%	N/A	N/A	N/A	6.76%	

**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	40,424	0	0	0	40,424	1
Add credits during year:						
NONE	0	0	0	0	0	2
Deduct charges:						
Miscellaneous Amortization (425)	2,526	0	0	0	2,526	3
Other (specify):						
NONE	0	0	0	0	0	4
Balance End of Year	37,898	0	0	0	37,898	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	115,717	115,069	1
Total Sales of Water	115,717	115,069	
Other Operating Revenues			
Forfeited Discounts (470)	432	211	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	564	465	5
Total Other Operating Revenues	996	676	
Total Operating Revenues	116,713	115,745	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	27,640	21,774	6
General Operating Expenses (680-691)	35,616	41,333	7
Total Operation and Maintenance Expenses	63,256	63,107	
Other Operating Expenses			
Depreciation Expense (403)	14,640	14,625	8
Amortization Expense (404-407)	0	0	9
Taxes (408)	18,968	17,845	10
Total Other Operating Expenses	33,608	32,470	
Total Operating Expenses	96,864	95,577	
NET OPERATING INCOME	19,849	20,168	

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)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)	0	0	0	1
Commercial (460.2)	0	0	0	2
Industrial (460.3)	0	0	0	3
Public Authority (460.4)	0	0	0	4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	154	4,716	44,632	5
Commercial (461.2)	28	2,685	18,435	6
Industrial (461.3)	1	995	3,943	7
Public Authority (461.4)	10	957	7,849	8
Total Metered Sales to General Customers (461)	193	9,353	74,859	
Private Fire Protection Service (462)	0		0	9
Public Fire Protection Service (463)	214		40,858	10
Other Water Sales (465)	0	0	0	11
Sales for Resale (466)	0	0	0	12
Interdepartmental Sales (467)	0	0	0	13
Total Sales of Water	407	9,353	115,717	

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)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	0	1
Other (specify):		
Wholesale fire protection billed	0	2
Amount billed (usually per rate schedule F-1 or Fd-1)	40,858	3
NONE	0	4
Total Public Fire Protection Service (463)	40,858	
Forfeited Discounts (470):		
NONE	0	5
Customer late payment charges	432	6
Other (specify):		
Total Forfeited Discounts (470)	432	
Rents from Water Property (472):		
NONE	0	7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
HYDRANT CHARGES ON BULK WATER SALES	210	9
Return on net investment in meters charged to sewer department	354	10
Other (specify):		
Total Other Water Revenues (474)	564	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	14,893	10,517	* 1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	3,004	2,460	3
Chemicals (630)	3,588	5,080	4
Supplies and Expenses (640)	2,457	2,954	5
Repairs of Water Plant (650)	2,989	175	* 6
Transportation Expenses (660)	709	588	7
Total Plant Operation and Maintenance Expenses	27,640	21,774	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	14,246	18,497	8
Office Supplies and Expenses (681)	1,156	2,027	9
Outside Services Employed (682)	5,382	8,018	* 10
Insurance Expense (684)	3,480	2,056	11
Employees Pensions and Benefits (686)	11,296	10,263	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	56	472	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)	0		16
Total General Operating Expenses	35,616	41,333	
Total Operation and Maintenance Expenses	63,256	63,107	

WATER OPERATION & MAINTENANCE EXPENSES

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 30%, but not less \$2,000, please explain.

A/C #600 - The Village adjusted the allocation of the public works employees wages in 2008. The change was made due to a change in the amount of time spent by the employees working in the Water Utility.

A/C #650 - The utility had two watermain breaks in 2008 and none in 2007.

A/C #682 - The utility has not been billed for the remainder of their 2007 audit yet. The financial statements for the municipality have not been completed yet.

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		15,941	15,756	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		155	155	2
Net property tax equivalent		15,786	15,601	
Social Security		3,090	2,113	3
PSC Remainder Assessment		92	131	4
Other (specify): NONE		0	0	5
Total tax expense		18,968	17,845	

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			Taylor				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.167020				3
County tax rate	mills		6.703890				4
Local tax rate	mills		10.070325				5
School tax rate	mills		8.613718				6
Voc. school tax rate	mills		1.557163				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		27.112116				10
Less: state credit	mills		1.342973				11
Net tax rate	mills		25.769143				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		10.070325				14
Combined School Tax Rate	mills		10.170881				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		20.241206				17
Total Tax Rate	mills		27.112116				18
Ratio of Local and School Tax to Total	dec.		0.746574				19
Total tax net of state credit	mills		25.769143				20
Net Local and School Tax Rate	mills		19.238577				21
Utility Plant, Jan. 1	\$	815,470	815,470				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	815,470	815,470				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	815,470	815,470				26
Assessment Ratio	dec.		1.016079				27
Assessed Value	\$	828,582	828,582				28
Net Local & School Rate	mills		19.238577				29
Tax Equiv. Computed for Current Year	\$	15,941	15,941				30
Tax Equivalent per 1994 PSC Report	\$	12,791					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	15,941					34
Footnotes							35

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)	
INTANGIBLE PLANT						
Organization (301)	0	0	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	13,845	0	0	0	13,845	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	118,564	0	0	0	118,564	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	132,409	0	0	0	132,409	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	41,466	0	0	0	41,466	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	54,102	0	0	0	54,102	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
Total Pumping Plant	95,568	0	0	0	95,568	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	10,727	0	0	0	10,727	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
Total Water Treatment Plant	10,727	0	0	0	10,727	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	7,000	0	0	0	7,000	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	14,832	0	0	0	14,832	24
Transmission and Distribution Mains (343)	171,195	0	0	0	171,195	25
Services (345)	34,780	0	0	0	34,780	26
Meters (346)	15,887	116	578	0	15,425	27
Hydrants (348)	31,083	0	0	0	31,083	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)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0	0	0	0	0	29
Total Transmission and Distribution Plant	274,777	116	578	0	274,315	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	15,504	0	0	0	15,504	31
Office Furniture and Equipment (391)	993	0	0	0	993	32
Computer Equipment (391.1)	614	0	0	0	614	33
Transportation Equipment (392)	10,364	0	0	0	10,364	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	2,947	0	0	0	2,947	41
Total General Plant	30,422	0	0	0	30,422	
Total utility plant in service directly assignable	543,903	116	578	0	543,441	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	543,903	116	578	0	543,441	

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)	
INTANGIBLE PLANT						
Organization (301)	0	0	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0	0	0	0	0	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	0	0	0	0	0	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	0	0	0	0	0	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	0	0	0	0	0	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	0	0	0	0	0	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0	0	0	0	0	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	0	0	0	0	0	24
Transmission and Distribution Mains (343)	137,399	0	0	0	137,399	25
Services (345)	27,914	0	0	0	27,914	26
Meters (346)	0	0	0	0	0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	24,947	0	0	0	24,947	28
Other Transmission and Distribution Plant (349)	0	0	0	0	0	29
Total Transmission and Distribution Plant	190,260	0	0	0	190,260	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	0	0	0	0	0	31
Office Furniture and Equipment (391)	0	0	0	0	0	32
Computer Equipment (391.1)	0	0	0	0	0	33
Transportation Equipment (392)	0	0	0	0	0	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	0	0	0	0	0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	190,260	0	0	0	190,260	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	190,260	0	0	0	190,260	

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	0	0	726	726	1
February	0	0	832	832	2
March	0	0	696	696	3
April	0	0	710	710	4
May	0	0	833	833	5
June	0	0	891	891	6
July	0	0	1,542	1,542	7
August	0	0	961	961	8
September	0	0	781	781	9
October	0	0	776	776	10
November	0	0	737	737	11
December	0	0	791	791	12
Total annual pumpage	0	0	10,276	10,276	

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):	10,276	1
Less: Gallons (000's) used in the treatment process:	0	2
Subtotal: Gallons (000's) entering distribution system:	10,276	3
Less: Gallons (000's) sold:	9,353	4
Gallons (000's) entering distribution system but not sold:	923	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	0	7
Gallons (000's) used for fire protection:	0	8
Gallons (000's) used to prevent freezing of distribution system:	0	9
Gallons (000's) used for other system uses:	0	10
Subtotal Estimated Usage:	0	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	0	13
Gallons (000's) lost due to service leaks or breaks:	0	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	923	17
Subtotal of Estimated Losses:	923	18
Percentage of water entering distribution system sold:	91%	19
Percentage of unaccounted for water:	9%	20
If more than 25%, indicate causes:		21
		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
		26
		27

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	130	28
Date of maximum: 02/11/2008		29
Cause of maximum: Main break.		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	11	33
Date of minimum: 10/16/2008		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	28,896	35
If water is purchased:		36
Vendor Name: N/A		37
Point of Delivery: N/A		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:	2	40
Number of service breaks repaired this year:	0	41
Population served (estimate the number of individuals served):		42
Inside municipality?	417	43
Outside municipality?	0	44

WATER LOSS AND OTHER STATISTICS

Water Loss and Other Statistics (Page W-14)

General footnotes

There is no accounting for water lost this year due to change in utility personnel during the year. The new public works director was not able to find any documentation relating to water loss for the current year.

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)	
WELL #3	Well #3	40	12	34,000	Yes	1
WELL #4	Well #4	49	12	34,000	Yes	2

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	#1	#2		1
Location	WELL #3	WELL #4		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	JACUZZI		5
Year Installed	1969	1988		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	250	250		8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. ELECTRIC		10
Year Installed	1969	1988		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	15	15		13
Footnotes				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	#1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1941		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	110		6
Total capacity in gallons (actual)	46,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.3600		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	Y		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			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)			
A	D	2.000	452	0	0	0	452	1
A	D	6.000	14,497	0	0	0	14,497	2
P	D	6.000	3,856	0	0	0	3,856	3
A	D	8.000	1,260	0	0	0	1,260	4
M	D	8.000	367	0	0	0	367	5
P	D	8.000	5,803	0	0	0	5,803	6
Total Within Municipality			26,235	0	0	0	26,235	
Total Utility			26,235	0	0	0	26,235	

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	0.625	158	0	0	0	158	38	1
M	1.000	36	0	0	0	36	0	2
M	1.250	2	0	0	0	2	0	3
M	1.500	2	0	0	0	2	0	4
M	2.000	2	0	0	0	2	0	5
M	2.500	1	0	0	0	1	0	6
M	4.000	1	0	0	0	1	0	7
Total Utility		202	0	0	0	202	38	

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	195	1	4	0	192	0	1
1.000	3	0	0	0	3	0	2
1.250	0	0	0	0	0	0	3
1.500	4	0	0	0	4	0	4
2.000	3	0	1	0	2	1	5
3.000	5	0	0	0	5	0	6
Total:	210	1	5	0	206	1	

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	158	26	0	2	0	6	192	1
1.000	0	1	0	1	0	1	3	2
1.250	0	0	0	0	0	0	0	3
1.500	0	2	0	1	0	1	4	4
2.000	0	1	1	0	0	0	2	5
3.000	0	1	0	4	0	0	5	6
Total:	158	31	1	8	0	8	206	

METERS

Meters (Page W-21)

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

Per discussion with the director of public works, the utility has a plan in place to change out the meters within the time frame allotted by the Wisconsin Administrative Code.

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

Yes

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)	
Fire Hydrants						
Outside of Municipality	0	0	0	0	0	1
Within Municipality	46	0	0	0	46	2
Total Fire Hydrants	46	0	0	0	46	
Flushing Hydrants						
	0	0	0	0	0	3
Total Flushing Hydrants	0	0	0	0	0	

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:	0	*
Number of distribution system valves end of year:	67	
Number of distribution valves operated during year:	0	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

Hydrants and valves operated during the year - During 2008, the director of public works resigned and the village hired a new director. When asked about the number of hydrants and valves operated during the year, the new director stated that the old director didn't have any records to indicate how many were operated. The new director has indicated that a sufficient number of valves and hydrants will be operated in 2009 and he will keep sufficient records to document the completion of that process.
