



3014 (02-05-09)

ANNUAL REPORT

OF

Name: KEWASKUM MUNICIPAL WATER UTILITY

Principal Office: 204 FIRST STREET
P.O. BOX 38
KEWASKUM, WI 53040-0038

For the Year Ended: DECEMBER 31, 2008

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I MATT HEISER of
(Person responsible for accounts)

KEWASKUM MUNICIPAL WATER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 04/01/2009
(Date)

VILLAGE ADMINISTRATOR
(Title)

SIGNATURE PAGE

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

To the Village Board
Village of Kewaskum
Kewaskum, Wisconsin

We have compiled, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants, the balance sheets of the Kewaskum Water Utility, an enterprise fund of the Village of Kewaskum as of December 31, 2008 and 2007, and the related statements of income and retained earnings for the years then ended and the supplemental schedules as of and for the year ended December 31, 2008 in the accompanying prescribed form.

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules 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.

Milwaukee, Wisconsin
March 27, 2009

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: KEWASKUM MUNICIPAL WATER UTILITY

Utility Address: 204 FIRST STREET
P.O. BOX 38
KEWASKUM, WI 53040-0038

When was utility organized? 10/31/1929

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MATT HEISER

Title: VILLAGE ADMINISTRATOR

Office Address:

204 FIRST STREET
P.O. BOX 38
KEWASKUM, WI 53040-0038

Telephone: (262) 626 - 8484

Fax Number: (262) 626 - 4909

Email Address: mheiser@village.kewaskum.wi.us

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

Name: JOHN KNEPEL

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

115 SOUTH 84TH STREET, SUITE 400
MILWAUKEE, WI 53213

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

Email Address: jknepel@virchowkrause.com

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

Name: DEREK PETERSON

Title: CHAIRPERSON

Office Address:

204 FIRST STREET
P.O. BOX 38
KEWASKUM, WI 53040-0038

Telephone: (262) 626 - 8484

Fax Number: (262) 626 - 4909

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: JOHN KNEPEL

Title: PARTNER

Office Address: VIRCHOW, KRAUSE & COMPANY, LLP

115 SOUTH 84TH STREET, SUITE 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

Email Address: jknepel@virchowkrause.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit:

Names and titles of utility management including manager or superintendent:

Name: ANDREW PESCH

Title: VILLAGE PRESIDENT

Office Address:

204 FIRST STREET
P.O. BOX 38
KEWASKUM, WI 53040-0038

Telephone: (262) 626 - 8484

Fax Number: (262) 626 - 4909

Email Address:

Name of utility commission/committee: WATER COMMISSION

Names of members of utility commission/committee:

ANDY PESCH, MEMBER
DEREK PETERSON, CHAIRPERSON
KEVIN SCHEUNEMANN, MEMBER

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)	612,387	631,377	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	292,675	314,558	2
Depreciation Expense (403)	140,248	123,770	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	115,672	116,095	5
Total Operating Expenses	548,595	554,423	
Net Operating Income	63,792	76,954	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	63,792	76,954	
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)	57,227	0	9
Interest and Dividend Income (419)	8,234	14,881	10
Miscellaneous Nonoperating Income (421)	35,008	190,705	11
Total Other Income	100,469	205,586	
Total Income	164,261	282,540	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(13,408)	(13,408)	12
Other Income Deductions (426)	46,129	46,129	13
Total Miscellaneous Income Deductions	32,721	32,721	
Income Before Interest Charges	131,540	249,819	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	36,077	33,417	14
Amortization of Debt Discount and Expense (428)	5,298	4,253	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	41,375	37,670	
Net Income	90,165	212,149	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,454,543	4,499,770	20
Balance Transferred from Income (433)	90,165	212,149	21
Miscellaneous Credits to Surplus (434)	0	23,889	22
Miscellaneous Debits to Surplus--Debit (435)	0	1,281,265	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)	3,544,708	3,454,543	

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)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	612,387	0	612,387	1
Total (Acct. 400):	612,387	0	612,387	
Operation and Maintenance Expense (401-402):				
Derived	292,675	0	292,675	2
Total (Acct. 401-402):	292,675	0	292,675	
Depreciation Expense (403):				
Derived	140,248	0	140,248	3
Total (Acct. 403):	140,248	0	140,248	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	115,672	0	115,672	5
Total (Acct. 408):	115,672	0	115,672	
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	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	63,792	0	63,792	
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):				
WATER TOWER LEASE REVENUE	57,227		57,227	10
Total (Acct. 418):	57,227	0	57,227	
Interest and Dividend Income (419):				
NONE	8,234		8,234	11
Total (Acct. 419):	8,234	0	8,234	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
MISCELLANEOUS INCOME	160	0	160	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)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
IMPACT FEES COLLECTED	34,848	0	34,848	14
Total (Acct. 421):	35,008	0	35,008	
TOTAL OTHER INCOME:	100,469	0	100,469	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(13,408)	0	(13,408)	15
NONE			0	16
Total (Acct. 425):	(13,408)	0	(13,408)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	46,129	46,129	17
NONE			0	18
Total (Acct. 426):	0	46,129	46,129	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(13,408)	46,129	32,721	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	36,077	0	36,077	19
Total (Acct. 427):	36,077	0	36,077	
Amortization of Debt Discount and Expense (428):				
NONE	5,298		5,298	20
Total (Acct. 428):	5,298	0	5,298	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	21
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	22
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	23
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	24
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	41,375	0	41,375	
NET INCOME:	136,294	(46,129)	90,165	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,084,687	2,369,856	3,454,543	25
Total (Acct. 216):	1,084,687	2,369,856	3,454,543	

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)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	136,294	(46,129)	90,165	26
Total (Acct. 433):	136,294	(46,129)	90,165	
Miscellaneous Credits to Surplus (434):				
NONE			0	27
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	28
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	29
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	30
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,220,981	2,323,727	3,544,708	

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
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	0	0	0	0	0	

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	612,387	0	0	0	612,387	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		(74)			(74)	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	612,461	0	0	0	612,461	

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	109,168	0	109,168	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	109,168	0	109,168	

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	2.3	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	7,955,386	7,757,879	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,712,260	1,538,591	2
Net Utility Plant	6,243,126	6,219,288	
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	0	6
Sinking Funds (125)	85,029	82,979	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	85,029	82,979	
CURRENT AND ACCRUED ASSETS			
Cash (131)	238,355	198,723	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)	139,701	147,597	15
Other Accounts Receivable (143)	60,820	63,270	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	15,924	15,258	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
Total Current and Accrued Assets	454,800	424,848	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	75,936	81,234	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	13,342	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	75,936	94,576	
Total Assets and Other Debits	6,858,891	6,821,691	

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)	2,086,363	2,086,363	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	3,544,708	3,454,543	35
Total Proprietary Capital	5,631,071	5,540,906	
LONG-TERM DEBT			
Bonds (221)	817,000	855,000	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	72,303	142,660	38
Total Long-Term Debt	889,303	997,660	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	39,854	17,030	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	7,114	8,973	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	2,571	2,931	46
Total Current and Accrued Liabilities	49,539	28,934	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	288,978	254,191	49
Total Deferred Credits	288,978	254,191	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	6,858,891	6,821,691	

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	7,757,879	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)	5,127,583	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,827,803	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	7,955,386	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)	1,208,184	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	504,076	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
Total Accumulated Provision	1,712,260	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	6,243,126	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)	1,080,644				1,080,644	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	140,248				140,248	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,043				4,043	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	144,291	0	0	0	144,291	16
Debits during year						17
Book cost of plant retired	16,751				16,751	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	16,751	0	0	0	16,751	25
Balance end of year (111.1)	1,208,184	0	0	0	1,208,184	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)	457,947				457,947	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	46,129				46,129	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	46,129	0	0	0	46,129	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	504,076	0	0	0	504,076	26
Footnotes						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
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	15,924	15,258
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	15,924	15,258

**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)		
Unamortized debt discount & expense (181)				
2007 REVENUE BONDS	5,298	428	75,936	1
NONE				2
Total			75,936	
Unamortized premium on debt (251)				
NONE				3
Total			0	

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	2,086,363	1
Changes during year (explain):		
NONE		2
Balance end of year	2,086,363	

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)	
2004 REVENUE BONDS	07/15/2004	06/01/2023	5.00%	0	1
2007 REVENUE BONDS	04/04/2007	05/01/2023	4.10%	817,000	2
Total Bonds (Account 221):				817,000	

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)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
STATE TRUST FUND LOAN	04/09/2004	03/15/2009	2.74%	72,303	2
Total for Account 224				72,303	
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	115,672	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	115,672	
Taxes paid during year:		
County, state and local taxes	106,907	6
Social Security taxes	8,211	7
PSC Remainder Assessment	554	8
Other (explain):		
NONE		9
Total payments and other debits	115,672	
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)					
2004 REVENUE BONDS	0			0	1
2007 REVENUE BONDS	5,794	33,748	34,002	5,540	2
Subtotal	5,794	33,748	34,002	5,540	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
STATE TRUST FUND LOANS	3,179	2,329	3,934	1,574	4
Subtotal	3,179	2,329	3,934	1,574	
Notes Payable (231)					
2004 BAN	0			0	5
Subtotal	0	0	0	0	
Total	8,973	36,077	37,936	7,114	

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):		
REVENUE BONDS RESERVE	85,029	3
Total (Acct. 125):	85,029	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
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	139,701	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	139,701	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
SPECIAL ASSESSMENTS RECEIVABLE	18,009	* 14
DELINQUENT WATER BILLS PLACED ON TAX ROLL	42,811	* 15
Total (Acct. 143):	60,820	
Receivables from Municipality (145):		
NONE		16
Total (Acct. 145):	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)	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
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	201,128	24
UNEARNED LEASE REVENUES	87,850	25
Total (Acct. 253):	288,978	

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 \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

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)	4,838,999	0	0	0	4,838,999	1
Materials and Supplies	15,591	0	0	0	15,591	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,144,414	0	0	0	1,144,414	4
Customer Advances for Construction					0	5
Regulatory Liability	207,832	0	0	0	207,832	6
NONE					0	7
Average Net Rate Base	3,502,344	0	0	0	3,502,344	
Net Operating Income	63,792	0	0	0	63,792	8
Net Operating Income as a percent of						
Average Net Rate Base	1.82%	N/A	N/A	N/A	1.82%	

**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	214,536	0	0	0	214,536	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	13,408	0	0	0	13,408	3
Other (specify):					0	4
Balance End of Year	201,128	0	0	0	201,128	

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)	605,235	624,452	1
Total Sales of Water	605,235	624,452	
Other Operating Revenues			
Forfeited Discounts (470)	5,265	5,084	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	1,887	1,841	5
Total Other Operating Revenues	7,152	6,925	
Total Operating Revenues	612,387	631,377	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	2,601	5,297	6
Pumping Expenses (620-625)	49,839	54,459	7
Water Treatment Expenses (630-635)	7,000	5,994	8
Transmission and Distribution Expenses (640-655)	87,896	97,931	9
Customer Accounts Expenses (901-906)	36,109	30,223	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	109,230	120,654	12
Total Operation and Maintenance Expenses	292,675	314,558	
Other Operating Expenses			
Depreciation Expense (403)	140,248	123,770	13
Amortization Expense (404-407)		0	14
Taxes (408)	115,672	116,095	15
Total Other Operating Expenses	255,920	239,865	
Total Operating Expenses	548,595	554,423	
NET OPERATING INCOME	63,792	76,954	

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)				1
Commercial (460.2)	1	19	136	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	1	19	136	
Metered Sales to General Customers (461)				
Residential (461.1)	1,291	54,398	284,218	5
Commercial (461.2)	129	19,254	65,479	6
Industrial (461.3)	10	8,313	24,879	7
Public Authority (461.4)	20	4,618	14,600	8
Total Metered Sales to General Customers (461)	1,450	86,583	389,176	
Private Fire Protection Service (462)	1		1,200	9
Public Fire Protection Service (463)	1		214,723	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,453	86,602	605,235	

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				
Total		0	0	

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)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	214,723	3
NONE		4
Total Public Fire Protection Service (463)	214,723	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	5,265	6
Other (specify):		
Total Forfeited Discounts (470)	5,265	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		9
Return on net investment in meters charged to sewer department	1,887	10
Other (specify):		
Total Other Water Revenues (474)	1,887	

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)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	1,854	2,364	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	747	2,933	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	2,601	5,297	
PUMPING EXPENSES			
Operation Labor (620)	16,448	19,239	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	25,367	24,510	7
Operation Supplies and Expenses (623)	5,498	4,675	8
Maintenance of Pumping Plant (625)	2,526	6,035	9
Total Pumping Expenses	49,839	54,459	
WATER TREATMENT EXPENSES			
Operation Labor (630)	3,149	3,346	10
Chemicals (631)	3,518	2,346	11
Operation Supplies and Expenses (632)	333	302	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	7,000	5,994	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	7,301	5,647	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	13,342	13,343	16
Maintenance of Mains (651)	49,269	50,147	17
Maintenance of Services (652)	6,142	13,792	* 18
Maintenance of Meters (653)	4,295	5,450	19
Maintenance of Hydrants (654)	5,613	4,989	20
Maintenance of Other Plant (655)	1,934	4,563	21
Total Transmission and Distribution Expenses	87,896	97,931	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,172	1,155	22
Accounting and Collecting Labor (902)	27,811	22,505	23
Supplies and Expenses (903)	6,200	5,700	24
Uncollectible Accounts (904)	(74)	863	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)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)			26
Total Customer Accounts Expenses	36,109	30,223	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	29,616	32,060	28
Office Supplies and Expenses (921)	4,450	4,061	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	6,798	11,460	31
Property Insurance (924)	6,663	7,080	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	47,329	47,424	34
Regulatory Commission Expenses (928)	455	410	35
Miscellaneous General Expenses (930)	11,739	12,880	36
Transportation Expenses (933)	2,180	5,279	37
Maintenance of General Plant (935)		0	38
Total Administrative and General Expenses	109,230	120,654	
Total Operation and Maintenance Expenses	292,675	314,558	

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 25%, but not less \$5,000, please explain.

Account 652 - Decrease in the current year due to fewer service breaks in current year. The prior year also included costs related to a service break at the Village Hall which accounted for a substantial amount in prior years.

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		107,912	107,932	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,005	978	2
Net property tax equivalent		106,907	106,954	
Social Security		8,211	8,345	3
PSC Remainder Assessment		554	796	4
Other (specify): PRIOR YEAR ADJUSTMENT PER PSC CORRESPONDENCE		0	0	5
Total tax expense		115,672	116,095	

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			Washington				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202811				3
County tax rate	mills		3.239240				4
Local tax rate	mills		6.617535				5
School tax rate	mills		9.724059				6
Voc. school tax rate	mills		1.604704				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.388349				10
Less: state credit	mills		1.615442				11
Net tax rate	mills		19.772907				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.617535				14
Combined School Tax Rate	mills		11.328763				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.946298				17
Total Tax Rate	mills		21.388349				18
Ratio of Local and School Tax to Total	dec.		0.839069				19
Total tax net of state credit	mills		19.772907				20
Net Local and School Tax Rate	mills		16.590831				21
Utility Plant, Jan. 1	\$	7,757,879	7,757,879				22
Materials & Supplies	\$	15,258	15,258				23
Subtotal	\$	7,773,137	7,773,137				24
Less: Plant Outside Limits	\$	0					25
Taxable Assets	\$	7,773,137	7,773,137				26
Assessment Ratio	dec.		0.836771				27
Assessed Value	\$	6,504,336	6,504,336				28
Net Local & School Rate	mills		16.590831				29
Tax Equiv. Computed for Current Year	\$	107,912	107,912				30
Tax Equivalent per 1994 PSC Report	\$	44,224					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	107,912					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	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	38,295				38,295	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)	278,311				278,311	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	316,606	0	0	0	316,606	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	857,916				857,916	12
Other Power Production Equipment (323)	29,100				29,100	13
Electric Pumping Equipment (325)	157,999				157,999	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	51,160				51,160	16
Total Pumping Plant	1,096,175	0	0	0	1,096,175	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	34,820				34,820	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	34,820	0	0	0	34,820	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	406,302				406,302	24
Transmission and Distribution Mains (343)	2,067,141	448,323	7,402		2,508,062	25
Services (345)	228,039	25,713	4,668		249,084	26
Meters (346)	144,424	5,200	2,604		147,020	27
Hydrants (348)	114,911	46,205	2,077		159,039	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	29
Total Transmission and Distribution Plant	2,960,817	525,441	16,751	0	3,469,507	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	471				471	32
Computer Equipment (391.1)	84,001				84,001	33
Transportation Equipment (392)	28,131	68,478			96,609	* 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)	29,394				29,394	41
Total General Plant	141,997	68,478	0	0	210,475	
Total utility plant in service directly assignable	4,550,415	593,919	16,751	0	5,127,583	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	4,550,415	593,919	16,751	0	5,127,583	

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

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$50,000, please explain. If applicable, provide construction authorization.

Addition in Transportation Equipment (392) is for a 2008 international 7500.

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	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	2,120,218				2,120,218	25
Services (345)	428,410				428,410	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	279,175				279,175	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,827,803	0	0	0	2,827,803	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	2,827,803	0	0	0	2,827,803	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,827,803	0	0	0	2,827,803	

SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			8,945	8,945	1
February			8,031	8,031	2
March			8,682	8,682	3
April			8,736	8,736	4
May			9,889	9,889	5
June			9,863	9,863	6
July			11,260	11,260	7
August			13,107	13,107	8
September			9,501	9,501	9
October			9,491	9,491	10
November			8,735	8,735	11
December			9,103	9,103	12
Total annual pumpage	0	0	115,343	115,343	

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):	115,343	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	115,343	3
Less: Gallons (000's) sold:	86,602	4
Gallons (000's) entering distribution system but not sold:	28,741	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	1,766	7
Gallons (000's) used for fire protection:	37	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	250	10
Subtotal Estimated Usage:	2,053	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	268	13
Gallons (000's) lost due to service leaks or breaks:	659	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	86	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	25,675	17
Subtotal of Estimated Losses:	26,688	18
Percentage of water entering distribution system sold:	75%	19
Percentage of unaccounted for water:	22%	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.)	960	22
Date of maximum: 08/15/2008		23
Cause of maximum: Hydrant Flushing		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	137	25
Date of minimum: 03/01/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	215,262	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:	3	32
Number of service breaks repaired this year:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?	4,209	35
Outside municipality?	0	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
1004 FOND DU LAC DR	3	500	12	82,932	Yes	1
1080 BURR OAK CT	5	280	15	65,556	Yes	2
1525 REIGLE DR	4	360	12	107,370	Yes	3
439 MAIN ST	2	503	16	60,151	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes			
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)
NONE				

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1	#2	#3	1
Location	1525 REIGLE DR	439 MAIN ST	1004 FOND DU LAC AVE	2
Purpose	P	P	P	3
Destination	R	R	R	4
Pump Manufacturer	STA-RITE	LAYNE	LAYNE	5
Year Installed	1990	1948	1993	6
Type	SUBMERSIBLE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	70	400	280	8
Pump Motor or Standby Engine Mfr	FRANKLIN	US MOTOR	GEN ELECTRIC	9
Year Installed	1990	1948	1985	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	5	46	60	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4	#5	#6	15
Location	1525 REIGLE DR	1080 BURR OAK CT	439 MAIN ST	16
Purpose	P	P	S	17
Destination	R	D	R	18
Pump Manufacturer	LAYNE-BOWLER	GOULD PUMP	PEERLESS	19
Year Installed	1990	2002	1948	20
Type	VERTICAL TURBINE	OTHER	CENTRIFUGAL	21
Actual Capacity (gpm)	450	710	400	22
Pump Motor or Standby Engine Mfr	LOUIS ALLEN	CUMMINGS GENERATOR	LINCOLN	23
Year Installed	1990	2002	1999	24
Type	ELECTRIC	OTHER	ELECTRIC	25
Horsepower	25	0	40	26
Footnotes				27
				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#7			1
Location	1004 FOND DU LAC AVE			2
Purpose	S			3
Destination	R			4
Pump Manufacturer	CUMMINGS			5
Year Installed	1985			6
Type	OTHER			7
Actual Capacity (gpm)	0			8
Pump Motor or Standby Engine Mfr	CUMMINGS			10
Year Installed	1985			11
Type	OTHER			12
Horsepower	1			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				25
Type				26
Horsepower				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	#1	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1928	1948	1969	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	2	3	4	6
Total capacity in gallons (actual)	75,000	75,000	200,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2431	0.4749	0.4499	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	14
Footnotes				15

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	#4	#5	#6	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1985	1928	1985	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	2	150	151	6
Total capacity in gallons (actual)	100,000	75,000	300,000	7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	OTHER	OTHER	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2416	0.0750	0.3000	12
Is a corrosion control chemical used (yes, no)?	N	N	N	13
Is water fluoridated (yes, no)?	Y	Y	Y	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)			
M	D	4.000	727				727	1
P	D	4.000	130				130	2
M	D	6.000	44,128	1,440	1,440		44,128	*
P	D	6.000	8,649				8,649	4
M	D	8.000	18,699				18,699	5
P	D	8.000	30,227				30,227	6
M	D	10.000	6,550				6,550	7
P	D	10.000	4,100				4,100	8
M	D	12.000	2,746				2,746	9
P	D	12.000	6,273				6,273	10
Total Within Municipality			122,229	1,440	1,440	0	122,229	
Total Utility			122,229	1,440	1,440	0	122,229	

WATER MAINS

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.

Water mains were financed by 2007 revenue bonds.

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	703	24	24		703		1
M	1.000	565				565		2
M	1.250	2				2		3
M	1.500	17				17		4
M	2.000	31				31		5
M	3.000	1				1		6
M	4.000	3				3		7
M	6.000	3				3		8
Total Utility		1,325	24	24	0	1,325	0	

WATER SERVICES

Water Services (Page W-20)

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

All Utility-Owned Services were in use in 2008.

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)	
0.500	131		8	5	128	8	1
0.625	1,296	36	29	(10)	1,293	29	2
1.000	41		2		39	2	3
1.500	20	2		(1)	21	0	4
2.000	20				20	4	5
3.000	2				2	2	6
4.000	2				2	2	7
6.000	1				1	1	8
Total:	1,513	38	39	(6)	1,506	48	

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)	
0.500	93	11	1	0	0	23	128	1
0.625	1,205	70	1	5	0	12	1,293	2
1.000	9	18	2	8	0	2	39	3
1.500	2	18	0	1	0	0	21	4
2.000	0	13	4	3	0	0	20	5
3.000	0	0	1	1	0	0	2	6
4.000	0	0	0	2	0	0	2	7
6.000	0	0	1	0	0	0	1	8
Total:	1,309	130	10	20	0	37	1,506	

METERS

Meters (Page W-21)

Explain all reported adjustments.

Updated inventory in 2008.

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

The Village routinely replaces those water meters that register over 1 million gallons, those that have stopped and at the request of the utility user. Due to an aggressive meter changing program in recent years, they have managed to reduce the meters in the system that actually meet this criterion.

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	1
Within Municipality	246	4	5		245	2
Total Fire Hydrants	246	4	5	0	245	
Flushing Hydrants						
	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:	234
Number of distribution system valves end of year:	404
Number of distribution valves operated during year:	68