



3014 (02-05-09)

ANNUAL REPORT

OF

Name: LANCASTER MUNICIPAL WATER UTILITY

Principal Office: 206 S. MADISON ST.
LANCASTER, WI 53813

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.

TABLE OF CONTENTS

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

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION Hydrants and Distribution System Valves	W-22

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: LANCASTER MUNICIPAL WATER UTILITY

Utility Address: 206 S. MADISON ST.
LANCASTER, WI 53813

When was utility organized? 12/31/1896

Report any change in name:

Effective Date:

Utility Web Site: www.lancasterwisconsin.com

Utility employee in charge of correspondence concerning this report:

Name: MR DAVID A. KURIHARA

Title: CITY CLERK/TREASURER

Office Address:

206 S. MADISON ST.
LANCASTER, WI 53813

Telephone: (608) 723 - 7445

Fax Number: (608) 723 - 4789

Email Address: davidk@lancasterwisconsin.com

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

Name: MR JEROME WEHRLE

Title: MAYOR

Office Address:

206 S. MADISON ST.
LANCASTER, WI 53813

Telephone: (608) 723 - 4246

Fax Number: (608) 723 - 4789

Email Address: mayor@lancasterwisconsin.com

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

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

Name: MR JAY BENNETT, CPA

Title: MANAGER

Office Address: JOHNSON BLOCK AND COMPANY, INC.

2500 BUSINESS PARK ROAD
P.O. BOX 311
MINERAL POINT, WI 53565

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

Email Address: jbennett@johnsonblock.com

Date of most recent audit report: 10/13/2008

Period covered by most recent audit: 1/1/2007-12/31/2007

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JERRY CARROLL

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

206 S. MADISON ST.
LANCASTER, WI 53813

Telephone: (608) 723 - 7543

Fax Number: (608) 723 - 4789

Email Address: jerryc@lancasterwisconsin.com

Name of utility commission/committee: CITY OF LANCASTER COMMON COUNCIL

Names of members of utility commission/committee:

MR JEROME WEHRLE, MAYOR

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name: JOHNSON BLOCK AND COMPANY, INC.

2500 BUSINESS PARK ROAD

P.O. BOX 311

MINERAL POINT, WI 53565

Contact Person: MR JAY H BENNETT, CPA

Title: MANAGER

Telephone: (608) 987 - 2206

Fax Number: (608) 987 - 3391

Email Address: jbennett@johnsonblock.com

Contract/Agreement beginning-ending dates: 1/1/2008 12/31/2008

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

Audit of Financial Records

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	841,545	814,784	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	403,785	392,931	2
Depreciation Expense (403)	152,238	148,241	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	114,190	111,108	5
Total Operating Expenses	670,213	652,280	
Net Operating Income	171,332	162,504	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	171,332	162,504	
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)	11,892	27,860	10
Miscellaneous Nonoperating Income (421)	522,173	142,210	11
Total Other Income	534,065	170,070	
Total Income	705,397	332,574	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(7,156)	(7,156)	12
Other Income Deductions (426)	18,446	14,994	13
Total Miscellaneous Income Deductions	11,290	7,838	
Income Before Interest Charges	694,107	324,736	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	102,355	110,894	14
Amortization of Debt Discount and Expense (428)	1,856	2,028	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	104,211	112,922	
Net Income	589,896	211,814	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,422,933	3,211,119	20
Balance Transferred from Income (433)	589,896	211,814	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)	4,012,829	3,422,933	

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	841,545	0	841,545	1
Total (Acct. 400):	841,545	0	841,545	
Operation and Maintenance Expense (401-402):				
Derived	403,785	0	403,785	2
Total (Acct. 401-402):	403,785	0	403,785	
Depreciation Expense (403):				
Derived	152,238	0	152,238	3
Total (Acct. 403):	152,238	0	152,238	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	114,190	0	114,190	5
Total (Acct. 408):	114,190	0	114,190	
Revenues from Utility Plant Leased to Others (412):				
NONE			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:	171,332	0	171,332	
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	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENTS	11,892		11,892	11
Total (Acct. 419):	11,892	0	11,892	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		522,173	522,173	12
NONE			0	13
Total (Acct. 421):	0	522,173	522,173	
TOTAL OTHER INCOME:	11,892	522,173	534,065	

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)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(7,156)	0	(7,156)	14
NONE			0	15
Total (Acct. 425):	(7,156)	0	(7,156)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	18,446	18,446	16
NONE			0	17
Total (Acct. 426):	0	18,446	18,446	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(7,156)	18,446	11,290	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	102,355	0	102,355	18
Total (Acct. 427):	102,355	0	102,355	
Amortization of Debt Discount and Expense (428):				
NONE	1,856		1,856	19
Total (Acct. 428):	1,856	0	1,856	
Amortization of Premium on Debt--Cr. (429):				
NONE			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	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	104,211	0	104,211	
NET INCOME:	86,169	503,727	589,896	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	2,646,723	776,210	3,422,933	24
Total (Acct. 216):	2,646,723	776,210	3,422,933	
Balance Transferred from Income (433):				
Derived	86,169	503,727	589,896	25
Total (Acct. 433):	86,169	503,727	589,896	
Miscellaneous Credits to Surplus (434):				
NONE			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 Income from Nonutility Operations, Account 417.

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	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			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):	2,732,892	1,279,937	4,012,829	

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	841,545	0	0	0	841,545	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	841,545	0	0	0	841,545	

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	137,307	0	137,307	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	137,307	0	137,307	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	3.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	7,643,578	7,054,543	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,140,411	1,976,285	2
Net Utility Plant	5,503,167	5,078,258	
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)	360,946	386,094	7
Depreciation Fund (126)	29,912	29,188	8
Other Special Funds (128)	0		9
Total Other Property and Investments	390,858	415,282	
CURRENT AND ACCRUED ASSETS			
Cash (131)	640,306	634,922	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)	85,023	91,416	15
Other Accounts Receivable (143)	8,494	8,762	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	29,829	29,831	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	763,652	764,931	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	8,728	10,584	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	60,358	87,207	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	69,086	97,791	
Total Assets and Other Debits	6,726,763	6,356,262	

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)	272,083	272,083	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	4,012,829	3,422,933	35
Total Proprietary Capital	4,284,912	3,695,016	
LONG-TERM DEBT			
Bonds (221)	1,735,000	1,915,000	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	300,000	345,000	38
Total Long-Term Debt	2,035,000	2,260,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	12,000	8,921	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	31,121	34,709	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	229,920	216,055	46
Total Current and Accrued Liabilities	273,041	259,685	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	133,810	141,561	49
Total Deferred Credits	133,810	141,561	
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	6,726,763	6,356,262	

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	7,054,543	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)	6,130,997	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,305,584	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)	206,997				* 8
Total Utility Plant	7,643,578	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)	1,907,766	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	232,645	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	2,140,411	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	5,503,167	0	0	0	

NET UTILITY PLANT

Net Utility Plant (Page F-08)

General footnotes

Construction Work in Progress-Began construction of new water tower in Business Park (TID) and will be completed in 2009.

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)	1,762,086				1,762,086	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	152,238				152,238	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	7,005				7,005	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	1,157				1,157	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	160,400	0	0	0	160,400	16
Debits during year						17
Book cost of plant retired	14,720				14,720	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	14,720	0	0	0	14,720	25
Balance end of year (111.1)	1,907,766	0	0	0	1,907,766	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)	214,199				214,199	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	18,446				18,446	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	18,446	0	0	0	18,446	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)	232,645	0	0	0	232,645	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)	29,829	29,831
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	29,829	29,831

**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)				
2004 REVENUE BONDS	1,856	428	8,728	1
NONE				2
Total			8,728	
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	272,083	1
Changes during year (explain):		
NONE		2
Balance end of year	272,083	

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	08/30/2004	09/01/2017	4.36%	1,735,000	1
Total Bonds (Account 221):				<u>1,735,000</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)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
2005 GENERAL OBLIGATION NOTE	09/30/2005	09/15/2015	3.79%	300,000	2
Total for Account 224				300,000	
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	114,190	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	114,190	
Taxes paid during year:		
County, state and local taxes	103,292	6
Social Security taxes	10,264	7
PSC Remainder Assessment	634	8
Other (explain):		
NONE		9
Total payments and other debits	114,190	
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	1
2004 REVENUE BONDS	30,473	88,239	91,418	27,294	2
Subtotal	30,473	88,239	91,418	27,294	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2005 GENERAL OBLIGATION NOTES	4,236	14,116	14,525	3,827	4
Subtotal	4,236	14,116	14,525	3,827	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	34,709	102,355	105,943	31,121	

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):		
BOND REDEMPTION	360,946	3
Total (Acct. 125):	360,946	
Depreciation Fund (126):		
BOND DEPRECIATION	29,912	4
Total (Acct. 126):	29,912	
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	85,023	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	85,023	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
2008 TAX ROLL ITEMS	8,494	* 14
Total (Acct. 143):	8,494	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	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)	
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
WELL NO. 1 REHAB./MARCH 24, 2008 AUTH. LETTER	32,274	18
WELL NO.3 REHAB./MARCH 24, 2008 AUTH. LETTER	28,084	19
Total (Acct. 183):	60,358	
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	107,343	24
VESTED VACATION	9,862	25
VESTED SICK LEAVE	16,605	26
Total (Acct. 253):	133,810	

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)	6,097,566	0	0	0	6,097,566	1
Materials and Supplies	29,830	0	0	0	29,830	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,834,926	0	0	0	1,834,926	4
Customer Advances for Construction					0	5
Regulatory Liability	110,921	0	0	0	110,921	6
NONE					0	7
Average Net Rate Base	4,181,549	0	0	0	4,181,549	
Net Operating Income	171,332	0	0	0	171,332	8
Net Operating Income as a percent of						
Average Net Rate Base	4.10%	N/A	N/A	N/A	4.10%	

**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	114,499	0	0	0	114,499	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	7,156	0	0	0	7,156	3
Other (specify):						
NONE					0	4
Balance End of Year	107,343	0	0	0	107,343	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

Business Park (TID)-City began 2nd phase of development with new utilities installed in 2008 and the construction of a new water tower began in 2008 which will be completed in 2009. *

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.

Application to Increase Water Rates-Ruekert-Mielke (consultant) on behalf of the Utility submitted an application to increase water rates in the late fall of 2008. The rate and rules were authorized by the Public Service Commission in its order dated March 16, 2009. *

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	829,428	805,156	1
Total Sales of Water	829,428	805,156	
Other Operating Revenues			
Forfeited Discounts (470)	4,658	1,905	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	7,459	7,723	5
Total Other Operating Revenues	12,117	9,628	
Total Operating Revenues	841,545	814,784	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	10,765	9,914	6
Pumping Expenses (620-625)	140,402	136,101	7
Water Treatment Expenses (630-635)	22,194	18,994	8
Transmission and Distribution Expenses (640-655)	77,645	81,149	9
Customer Accounts Expenses (901-906)	24,677	24,887	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	128,102	121,886	12
Total Operation and Maintenance Expenses	403,785	392,931	
Other Operating Expenses			
Depreciation Expense (403)	152,238	148,241	13
Amortization Expense (404-407)		0	14
Taxes (408)	114,190	111,108	15
Total Other Operating Expenses	266,428	259,349	
Total Operating Expenses	670,213	652,280	
NET OPERATING INCOME	171,332	162,504	

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)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	1,551	65,334	284,914	5
Commercial (461.2)	209	27,353	80,879	6
Industrial (461.3)	18	115,132	181,064	7
Public Authority (461.4)	48	14,121	38,862	8
Total Metered Sales to General Customers (461)	1,826	221,940	585,719	
Private Fire Protection Service (462)	10		7,388	9
Public Fire Protection Service (463)	1		236,321	10
Other Water Sales (465)	0			11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,837	221,940	829,428	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	
NONE				1
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)	236,321	3
NONE		4
Total Public Fire Protection Service (463)	236,321	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	4,658	6
Other (specify):		
Total Forfeited Discounts (470)	4,658	
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):		
RECONNECTION FEES	300	9
Return on net investment in meters charged to sewer department	7,159	10
Other (specify):		
Total Other Water Revenues (474)	7,459	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$5,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Done

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)	232	314	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)	10,533	9,600	4
Total Source of Supply Expenses	10,765	9,914	
PUMPING EXPENSES			
Operation Labor (620)	13,476	16,288	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	84,795	77,020	7
Operation Supplies and Expenses (623)	15,421	16,651	8
Maintenance of Pumping Plant (625)	26,710	26,142	9
Total Pumping Expenses	140,402	136,101	
WATER TREATMENT EXPENSES			
Operation Labor (630)	3,958	4,833	10
Chemicals (631)	17,223	13,661	11
Operation Supplies and Expenses (632)	1,013	500	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	22,194	18,994	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	30,250	25,785	14
Operation Supplies and Expenses (641)	1,513	8,599	* 15
Maintenance of Distribution Reservoirs and Standpipes (650)	629	4,180	16
Maintenance of Mains (651)	14,654	19,868	* 17
Maintenance of Services (652)	10,197	8,016	18
Maintenance of Meters (653)	8,382	7,557	19
Maintenance of Hydrants (654)	12,020	7,144	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	77,645	81,149	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	5,217	5,066	22
Accounting and Collecting Labor (902)	17,655	17,850	23
Supplies and Expenses (903)	1,805	1,971	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)			26
Total Customer Accounts Expenses	24,677	24,887	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	39,270	37,940	28
Office Supplies and Expenses (921)	16,108	15,579	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	3,293	2,350	31
Property Insurance (924)	11,150	13,043	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	44,921	45,819	34
Regulatory Commission Expenses (928)	8,653	0	* 35
Miscellaneous General Expenses (930)	4,707	7,155	36
Transportation Expenses (933)		0	37
Maintenance of General Plant (935)		0	38
Total Administrative and General Expenses	128,102	121,886	
Total Operation and Maintenance Expenses	403,785	392,931	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

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.

Transmission and Distribution Expenses

A/C 641-Incurred a 2007 expense of \$3,483 for materials to build a storage are for excess water main materials.

A/C 651-Incurred less repair and maintenance in 2008 than 2007.

Administrative and General Expense

A/C 928-Incurred 2008 expenses for application to increase water rates (order authorized 3/16/2009) of \$7,780 to Ruekert-Mielke (consultant) and \$873 to PSC.

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		105,223	101,604	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,931	1,938	2
Net property tax equivalent		103,292	99,666	
Social Security		10,264	10,556	3
PSC Remainder Assessment		634	886	4
Other (specify): NONE			0	5
Total tax expense		114,190	111,108	

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			Grant				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.168729				3
County tax rate	mills		3.621069				4
Local tax rate	mills		5.462735				5
School tax rate	mills		9.513331				6
Voc. school tax rate	mills		1.879286				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.645150				10
Less: state credit	mills		1.587348				11
Net tax rate	mills		19.057802				12
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		5.462735				14
Combined School Tax Rate	mills		11.392617				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.855352				17
Total Tax Rate	mills		20.645150				18
Ratio of Local and School Tax to Total	dec.		0.816432				19
Total tax net of state credit	mills		19.057802				20
Net Local and School Tax Rate	mills		15.559391				21
Utility Plant, Jan. 1	\$	7,054,543	7,054,543				22
Materials & Supplies	\$	29,831	29,831				23
Subtotal	\$	7,084,374	7,084,374				24
Less: Plant Outside Limits	\$	385,980	385,980				25
Taxable Assets	\$	6,698,394	6,698,394				26
Assessment Ratio	dec.		1.009600				27
Assessed Value	\$	6,762,699	6,762,699				28
Net Local & School Rate	mills		15.559391				29
Tax Equiv. Computed for Current Year	\$	105,223	105,223				30
Tax Equivalent per 1994 PSC Report	\$	101,604					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	105,223					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)	20,287				20,287	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)	441,946				441,946	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	462,233	0	0	0	462,233	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	449,944	14,500	2,000		466,444	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	203,343				203,343	14
Diesel Pumping Equipment (326)	17,243				17,243	15
Other Pumping Equipment (328)	68,085				68,085	16
Total Pumping Plant	738,615	14,500	2,000	0	751,115	
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)	15,867				15,867	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	15,867	0	0	0	15,867	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	4,008				4,008	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	524,372				524,372	24
Transmission and Distribution Mains (343)	2,874,729				2,874,729	25
Services (345)	579,258				579,258	26
Meters (346)	251,909	18,339	12,720		272,968	27
Hydrants (348)	310,799				310,799	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)	23				23	29
Total Transmission and Distribution Plant	4,545,098	18,339	12,720	0	4,550,717	
GENERAL PLANT						
Land and Land Rights (389)	1,700				1,700	30
Structures and Improvements (390)	55,813				55,813	31
Office Furniture and Equipment (391)	4,750				4,750	32
Computer Equipment (391.1)	37,209				37,209	33
Transportation Equipment (392)	73,600	39,983			113,583	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	60,645	8,760			69,405	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	68,605				68,605	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	302,322	48,743	0	0	351,065	
Total utility plant in service directly assignable	6,064,135	81,582	14,720	0	6,130,997	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	6,064,135	81,582	14,720	0	6,130,997	

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)	747,061	279,307			1,026,368	25
Services (345)	163,695	7,153			170,848	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)	79,652	28,716			108,368	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	990,408	315,176	0	0	1,305,584	
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	990,408	315,176	0	0	1,305,584	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	990,408	315,176	0	0	1,305,584	

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			18,922	18,922	1
February			18,242	18,242	2
March			30,357	30,357	3
April			21,250	21,250	4
May			22,129	22,129	5
June			21,032	21,032	6
July			25,007	25,007	7
August			26,690	26,690	8
September			20,887	20,887	9
October			21,522	21,522	10
November			19,847	19,847	11
December			20,804	20,804	12
Total annual pumpage	0	0	266,689	266,689	

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):	266,689	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	266,689	3
Less: Gallons (000's) sold:	221,940	4
Gallons (000's) entering distribution system but not sold:	44,749	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	2,351	7
Gallons (000's) used for fire protection:	245	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	20	10
Subtotal Estimated Usage:	2,616	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	410	13
Gallons (000's) lost due to service leaks or breaks:	19	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	41,704	17
Subtotal of Estimated Losses:	42,133	18
Percentage of water entering distribution system sold:	83%	19
Percentage of unaccounted for water:	16%	20
If more than 25%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,493	22
Date of maximum: 10/14/2008		23
Cause of maximum: Flushing with a Main Break		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	481	25
Date of minimum: 10/11/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	744,820	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:	8	32
Number of service breaks repaired this year:	2	33
Population served (estimate the number of individuals served):		34
Inside municipality?	148	35
Outside municipality?	1,678	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)	
140 E. CHERRY ST	Well #2	1,701	13	1,123,200	Yes	1
930 ROBIN ST	Well #3	1,800	12	1,584,000	Yes	2
9670 OLD COUNTY K	Well #1	1,774	12	864,000	Yes	3

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	WELL #1	WELL #1 BOOSTER PUMP	WELL #2	1
Location	9760 OLD COUNTY K	9760 OLD COUNTY K	140 E. CHERRY ST	2
Purpose	P	B	P	3
Destination	R	D	D	4
Pump Manufacturer	PEERLESS	UNKNOWN	PEERLESS	5
Year Installed	1994	1959	1969	6
Type	SUBMERSIBLE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	800	860	8
Pump Motor or Standby Engine Mfr	FRANKLIN	U.S. MOTOR	U.S. MOTOR	9 10
Year Installed	1994	1959	1969	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	50	150	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #3	WELL #3 STANDBY		15
Location	930 ROBIN ST.	930 ROBIN ST.		16
Purpose	P	S		17
Destination	R	D		18
Pump Manufacturer	U.S. MOTOR	LAYNE		19
Year Installed	1998	1996		20
Type	OTHER	OTHER		21
Actual Capacity (gpm)	1,100	1,100		22
Pump Motor or Standby Engine Mfr	U.S. MOTOR	CATERPILLAR		23 24
Year Installed	1998	1996		25
Type	ELECTRIC	NATURAL GAS		26
Horsepower	250	250		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	RESERVOIR	WATERTOWER	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1947	1976	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	165	165	6
Total capacity in gallons (actual)	350,000	500,000	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.)	0.0000		13
Is a corrosion control chemical used (yes, no)?	Y		14
Is water fluoridated (yes, no)?	Y		15
Footnotes			16

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	2.000	1,466				1,466	1
P	D	2.000	265				265	2
M	D	4.000	28,741				28,741	3
P	D	4.000	600				600	4
A	D	6.000	610				610	5
M	D	6.000	37,628				37,628	6
P	D	6.000	1,818				1,818	7
M	D	8.000	50,133	55			50,188	8
P	D	8.000	13,326				13,326	9
M	D	10.000	1,588				1,588	10
P	D	10.000	3,240				3,240	11
M	D	12.000	14,302	3,541			17,843	12
P	D	12.000	16,060				16,060	13
Total Within Municipality			169,777	3,596	0	0	173,373	
P	D	6.000	5,320				5,320	14
M	D	8.000	8,000				8,000	15
P	D	8.000	13				13	16
M	D	12.000	560				560	17
P	D	12.000	7,903				7,903	18
Total Outside of Municipality			21,796	0	0	0	21,796	
Total Utility			191,573	3,596	0	0	195,169	

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.

- a. Additions were financed by contributed capital.
 - b. None.
 - c. None.
-

WATER SERVICES

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

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,479				1,479		1
M	1.000	309				309	30	2
M	1.250	30				30		3
M	1.500	17				17		4
M	2.000	25				25		5
M	4.000	18				18		6
M	6.000	4	2			6	6	7
P	8.000	6				6		8
Total Utility		1,888	2	0	0	1,890	36	

WATER SERVICES

Water Services (Page W-20)

General footnotes

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

- a. Additions were financed by contributed capital.
 - b. None.
 - c. Business Park (TID)-Actual construction cost, total cost=\$7,153, 2 (two)-6" services.
 - d. N/A
-

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	1,923	168	159	36	1,968	153	1
0.750	0				0	0	2
1.000	27			1	28	5	3
1.250	0				0	0	4
1.500	23			1	24	2	5
2.000	23				23	3	6
3.000	14				14	2	7
4.000	7			1	8	3	8
6.000	0				0	0	9
8.000	2				2	2	10
Total:	2,019	168	159	39	2,067	170	

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	1,517	141	7	1	8	294	1,968	1
0.750	0	0	0	0	0	0	0	2
1.000	4	14	1	1	3	5	28	3
1.250	0	0	0	0	0	0	0	4
1.500	7	14	0	0	2	1	24	5
2.000	0	14	3	0	4	2	23	6
3.000	0	5	1	0	1	7	14	7
4.000	0	3	3	1	0	1	8	8
6.000	0	0	0	0	0	0	0	9
8.000	0	0	0	0	2	0	2	10
Total:	1,528	191	15	3	20	310	2,067	

METERS

Meters (Page W-21)

Explain all reported adjustments.

Adjustments per Lead Water Operator John Hauth

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

Utility test all meters 1" or smaller at least every 10 years and places them at least every 10 years.

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

Yes

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	17				17	1
Within Municipality	264	7			271	2
Total Fire Hydrants	281	7	0	0	288	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	288
Number of distribution system valves end of year:	787
Number of distribution valves operated during year:	646