



3013 (02-05-09)

ANNUAL REPORT

OF

Name: OAK CREEK WATER & SEWER UTILITY

Principal Office: 170 W. DREXEL AVE
OAK CREEK, WI 53154

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 ANNETTE STENZEL of
(Person responsible for accounts)

OAK CREEK WATER & SEWER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/31/2009
(Date)

ACCOUNTING SUPERVISOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OAK CREEK WATER & SEWER UTILITY**Utility Address:** 170 W. DREXEL AVE
OAK CREEK, WI 53154**When was utility organized?** 7/12/1961**Report any change in name:****Effective Date:****Utility Web Site:** www.water.oak-creek.wi.us

Utility employee in charge of correspondence concerning this report:

Name: MS. ANNETTE L. STENZEL**Title:** ACCOUNTING SUPERVISOR**Office Address:**170 W. DREXEL AVE
OAK CREEK, WI 53154**Telephone:** (414) 570 - 8210**Fax Number:** (414) 570 - 8215**Email Address:** ASTENZEL@WATER.OAK-CREEK.WI.US

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

Name: MS. ANNETTE L. STENZEL**Title:** ACCOUNTING SUPERVISOR**Office Address:** EMPLOYEE170 W. DREXEL AVE
OAK CREEK, WI 53154**Telephone:** (414) 570 - 8210**Fax Number:** (414) 570 - 8215**Email Address:** ASTENZEL@WATER.OAK-CREEK.WI.US

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

Name: MR. GERALD WILLE**Title:** CHAIRMAN**Office Address:**8112 SOUTH MONA COURT
OAK CREEK, WI 53154**Telephone:** (414) 764 - 2765**Fax Number:****Email Address:** JNJWILLE@TDS.NET

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: MS. VICKI HELLENBRAND**Title:** PARTNER**Office Address:** VIRCHOW, KRAUSE & CO.TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707**Telephone:** (608) 249 - 6622**Fax Number:** (608) 249 - 8532**Email Address:** VHELLENBRAND@VIRCHOWKRAUSE.COM

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 6/9/2008

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

Names and titles of utility management including manager or superintendent:

Name: MR. STEVEN N. YTTRI

Title: GENERAL MANAGER

Office Address:

170 W. DREXEL AVE
OAK CREEK, WI 53154

Telephone: (414) 570 - 8210

Fax Number: (414) 570 - 8215

Email Address: SNYTTRI@WATER.OAK-CREEK.WI.US

Name of utility commission/committee: OAK CREEK WATER & SEWER UTILITY COMMISSION

Names of members of utility commission/committee:

- MR RAYMOND BURNSIDE
- MR GARY GASS
- MRS DIMITY GRABOWSKI, CITY ALDERPERSON
- MR FREDERICK SIEPERT, SECRETARY
- MR GERALD WILLE, CHAIRMAN

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: 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)	7,874,020	7,490,038	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	3,928,934	3,230,439	2
Depreciation Expense (403)	1,250,924	1,237,638	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	1,231,603	1,186,242	5
Total Operating Expenses	6,411,461	5,654,319	
Net Operating Income	1,462,559	1,835,719	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,462,559	1,835,719	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	3,318	4,965	7
Income from Nonutility Operations (417)	3,640	11,931	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	239,397	416,798	10
Miscellaneous Nonoperating Income (421)	524,784	1,257,584	11
Total Other Income	771,139	1,691,278	
Total Income	2,233,698	3,526,997	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(178,555)	(178,555)	12
Other Income Deductions (426)	427,804	623,885	13
Total Miscellaneous Income Deductions	249,249	445,330	
Income Before Interest Charges	1,984,449	3,081,667	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	556,920	597,831	14
Amortization of Debt Discount and Expense (428)	70,786	72,219	15
Amortization of Premium on Debt--Cr. (429)	26,445	26,858	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	601,261	643,192	
Net Income	1,383,188	2,438,475	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	45,164,390	42,725,915	20
Balance Transferred from Income (433)	1,383,188	2,438,475	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	440,153	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)	46,107,425	45,164,390	

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	7,874,020	0	7,874,020	1
Total (Acct. 400):	7,874,020	0	7,874,020	
Operation and Maintenance Expense (401-402):				
Derived	3,928,934	0	3,928,934	2
Total (Acct. 401-402):	3,928,934	0	3,928,934	
Depreciation Expense (403):				
Derived	1,250,924	0	1,250,924	3
Total (Acct. 403):	1,250,924	0	1,250,924	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	1,231,603	0	1,231,603	5
Total (Acct. 408):	1,231,603	0	1,231,603	
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:	1,462,559	0	1,462,559	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	3,318	0	3,318	8
Total (Acct. 415-416):	3,318	0	3,318	
Income from Nonutility Operations (417):				
BOTTLED WATER OPERATIONS	3,640		3,640	9
Total (Acct. 417):	3,640	0	3,640	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST FROM SPECIAL ASSESSMENTS	13,415	0	13,415	11
INTEREST ON EQUIPMENT LEASES	30,334	0	30,334	12
INTEREST AND DIVIDENDS FROM TEMPORARY INVESTMENTS	191,307	0	191,307	13
INTEREST ON MISCELLANEOUS RECEIVABLES	155	0	155	14
FAIR MARKET VALUE ADJUSTMENT	4,186		4,186	15
Total (Acct. 419):	239,397	0	239,397	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		524,470	524,470	16

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):				
OTHER	314		314	17
Total (Acct. 421):	314	524,470	524,784	
TOTAL OTHER INCOME:	246,669	524,470	771,139	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(178,555)	0	(178,555)	18
NONE			0	19
Total (Acct. 425):	(178,555)	0	(178,555)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	427,804	427,804	20
NONE			0	21
Total (Acct. 426):	0	427,804	427,804	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(178,555)	427,804	249,249	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	556,920	0	556,920	22
Total (Acct. 427):	556,920	0	556,920	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF LOSS ON BOND REFUNDING	42,738	0	42,738	23
AMORTIZATION OF DEBT DISCOUNT AND EXPENSE	28,048		28,048	24
Total (Acct. 428):	70,786	0	70,786	
Amortization of Premium on Debt--Cr. (429):				
AMORTIZATION OF PREMIUM ON DEBT	26,445		26,445	25
Total (Acct. 429):	26,445	0	26,445	
Interest on Debt to Municipality (430):				
Derived	0	0	0	26
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	27
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	28
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	601,261	0	601,261	
NET INCOME:	1,286,522	96,666	1,383,188	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	11,505,692	33,658,698	45,164,390	29
Total (Acct. 216):	11,505,692	33,658,698	45,164,390	

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	1,286,522	96,666	1,383,188	30
Total (Acct. 433):	1,286,522	96,666	1,383,188	
Miscellaneous Credits to Surplus (434):				
NONE			0	31
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
LOSS ON IMPAIRMENT OF ASSETS	440,153		440,153	* 32
Total (Acct. 435)--Debit:	440,153	0	440,153	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	33
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	34
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	12,352,061	33,755,364	46,107,425	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Debits to Surplus (Acct 435) exceeds \$10,000, please explain fully.

Account 435 Miscellaneous Debits to Surplus - This amount consists of the recorded loss on impaired assets (ASR Well).

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	25,778				25,778	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll	17,889				17,889	3
Materials	4,571				4,571	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	22,460	0	0	0	22,460	
Net income (or loss)	3,318	0	0	0	3,318	

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	7,874,020	0	0	0	7,874,020	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	15,497				15,497	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	7,858,523	0	0	0	7,858,523	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	1,160,880	239,303	1,400,183	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	14,832	3,057	17,889	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	79,756	16,441	96,197	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	258,801	(258,801)	0	18
All other accounts	0	0	0	19
Total Payroll	1,514,269	0	1,514,269	

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	24.5	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)	85,291,679	82,592,183	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	21,798,277	20,139,753	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	63,493,402	62,452,430	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	178,691	227,554	8
Sinking Funds (125)	1,669,991	1,665,139	9
Depreciation Fund (126)	200,238	200,697	10
Other Special Funds (128)	0		11
Total Other Property and Investments	2,048,920	2,093,390	
CURRENT AND ACCRUED ASSETS			
Cash (131)	45,136	25,473	12
Special Deposits (134)	0		13
Working Funds (135)	150	150	14
Temporary Cash Investments (136)	4,577,416	5,533,361	15
Notes Receivable (141)	398,893	419,779	16
Customer Accounts Receivable (142)	813,718	739,664	17
Other Accounts Receivable (143)	55,626	66,362	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	28,891	19
Receivables from Municipality (145)	272,213	336,120	20
Plant Materials and Operating Supplies (154)	58,462	62,047	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)	9,858	7,254	26
Accrued Utility Revenues (173)	734,041	663,607	27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	6,965,513	7,824,926	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	593,836	664,623	29
Extraordinary Property Losses (182)	0		30
Preliminary Survey and Investigation Charges (183)	0		31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	385,735	348,479	34
Total Deferred Debits	979,571	1,013,102	
Total Assets and Other Debits	73,487,406	73,383,848	

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)	10,386,213	10,386,213	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	46,107,425	45,164,390	37
Total Proprietary Capital	56,493,638	55,550,603	
LONG-TERM DEBT			
Bonds (221)	12,130,000	13,055,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	12,130,000	13,055,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	731,090	519,313	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)			44
Taxes Accrued (236)	1,132,845	1,093,522	45
Interest Accrued (237)	43,569	46,668	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	48,547	35,587	48
Total Current and Accrued Liabilities	1,956,051	1,695,090	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	165,459	191,904	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	2,742,258	2,891,251	51
Total Deferred Credits	2,907,717	3,083,155	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	73,487,406	73,383,848	

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	82,592,183	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)	50,484,873	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	32,194,001	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	5,000				6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	2,607,805				8
Total Utility Plant	85,291,679	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)	16,018,839	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	5,779,438	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	21,798,277	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	63,493,402	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)	14,785,184				14,785,184	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	1,250,924				1,250,924	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	50,560				50,560	6
Accruals charged other						7
accounts (specify):						8
Transportation deprec. to clearing	39,422				39,422	9
Salvage	2,500				2,500	10
Other credits (specify):						11
Loss on retirements	1,570				1,570	12
					0	13
					0	14
					0	15
Total credits	1,344,976	0	0	0	1,344,976	16
Debits during year						17
Book cost of plant retired	52,660				52,660	18
Cost of removal	0				0	19
Other debits (specify):						20
Asset impairment write-off	58,661				58,661	21
					0	22
					0	23
					0	24
Total debits	111,321	0	0	0	111,321	25
Balance end of year (111.1)	16,018,839	0	0	0	16,018,839	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)	5,354,569				5,354,569	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	427,804				427,804	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				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	427,804	0	0	0	427,804	16
Debits during year						17
Book cost of plant retired	2,935				2,935	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	2,935	0	0	0	2,935	25
Balance end of year (111.2)	5,779,438	0	0	0	5,779,438	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	28,891	1
Additions:		
Provision for uncollectibles during year	15,498	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	15,498	
Deductions:		
Accounts written off during the year: Utility Customers	44,389	5
Accounts written off during the year: Others		6
Total accounts written off	44,389	
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	0	1
Fuel stock expenses (152)					0	0	2
Plant mat. & oper. sup. (154)					0	0	3
Total Electric Utility					0	0	

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	58,462	62,047	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	58,462	62,047	

**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)				
12.130 WATER SYSTEM REVENUE BONDS - 11/1/05	26,445	428	165,459	1
8.165 WATER SYSTEM REVENUE BONDS - 8/15/00	1,604	428	1,222	2
LOSS ON ADVANCE REFUNDING OF BONDS	42,738	428	427,155	3
Total			593,836	
Unamortized premium on debt (251)				
12.130 WATER SYSTEM REVENUE BONDS - 11/1/05	26,445	429	165,459	4
Total			165,459	

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	10,386,213	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>10,386,213</u></u>	

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)	
8.165 WATER SYSTEM REVENUE BONDS	08/15/2000	12/01/2010	5.27%	775,000	1
12.130 WATER SYSTEM REVENUE BONDS	11/01/2005	12/01/2020	4.36%	11,355,000	2
Total Bonds (Account 221):				12,130,000	

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)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
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	1,093,522	1
Accruals:		
Charged water department expense	1,231,603	2
Charged electric department expense		3
Charged sewer department expense	15,115	4
Other (explain):		
NONE		5
Total Accruals and other credits	1,246,718	
Taxes paid during year:		
County, state and local taxes	1,093,523	6
Social Security taxes	107,573	7
PSC Remainder Assessment	6,299	8
Other (explain):		
NONE		9
Total payments and other debits	1,207,395	
Balance end of year	1,132,845	

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)					
12.130 WATERWORKS SYSTEM BONDS ISSUED 11/1/05	42,098	503,498	505,175	40,421	1
8.165 WATERWORKS SYSTEM BONDS ISSUED 8/15/00	4,570	53,422	54,844	3,148	2
Subtotal	46,668	556,920	560,019	43,569	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	46,668	556,920	560,019	43,569	

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):		
SPECIAL ASSESSMENT RECEIVABLES	178,691	2
Total (Acct. 124):	178,691	
Sinking Funds (125):		
REVENUE BOND RESERVE	1,669,991	3
Total (Acct. 125):	1,669,991	
Depreciation Fund (126):		
REVENUE BOND DEPRECIATION	200,238	4
Total (Acct. 126):	200,238	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
EQUIPMENT LEASE RECEIVABLE - BLACK BEAR BOTTLING LLC	398,893	7
Total (Acct. 141):	398,893	
Customer Accounts Receivable (142):		
Water	813,718	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	813,718	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
COMMISSION REVENUES - BLACK BEAR BOTTLING LLC	10,863	14
BONESTROO - PROJECT CORRECTION	10,690	15
HYDRANT PERMIT - OAKVIEW #3	3,974	16
HYDRANT DAMAGE	2,711	17
WATER TESTS	540	18
HYDRANT CONNECTION AND USAGE	99	19
CITY OF MILWAUKEE - WATERMAIN IMPROVEMENTS	26,749	20
Total (Acct. 143):	55,626	

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)	
Receivables from Municipality (145):		
DELINQUENT UTILITY BILLS	173,490	21
INSPECTION CHARGES	2,591	22
LOCATING CITY SERVICES	2,053	23
CURRENT SPECIAL ASSESSMENTS	94,079	24
NONE		25
Total (Acct. 145):	272,213	
Prepayments (165):		
NONE		26
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		27
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		28
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		29
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		30
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
2001 UNFUNDED PENSION LIABILITY	143,877	31
2002 HOWELL AVENUE WATER TOWER PAINTING	65,370	32
2004 CEDAR HILLS WATER TOWER PAINTING	90,009	33
2008 WATER MASTER PLAN	86,479	34
Total (Acct. 186):	385,735	
Payables to Municipality (233):		
NONE		35
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	2,678,318	36
NET OPEB OBLIGATION	25,722	37
ACCRUED SICK PAY	38,218	38
Total (Acct. 253):	2,742,258	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

2001 Unfunded Pension Liability - See PSC amortization authorization letter dated 3/8/02.

2002 Howell Avenue Water Tower Painting - See PSC amortization authorization letter dated 1/21/03.

2004 Cedar Hills Water Tower Painting - See PSC amortization authorization letter dated 3/1/05.

2008 Master Plan Update - See PSC amortization authorization letter dated 1/27/09.

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

Account 143 Commission Revenue-Black Bear Bottling LLC - This amount is a receivable for the Utility's commissions on bottled water sales.

Account 143 Bonestroo-Project Correction - This amount is a receivable from Bonestroo for incorrectly aligning 36" water main during an installation project.

Account 143 City of Milwaukee-Water Main Improvements - This amount is due from the City of Milwaukee for their share of 13th Street water main improvements made during a project.

Account 145 Delinquent Utility Bills - This amount consists of water bills rolled to the City of Oak Creek's tax roll in 2008 to be collected in 2009.

Account 145 Current Special Assessments - This amount is for water special assessments to be collected from the City of Oak Creek in 2009.

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)	50,500,620	0	0	0	50,500,620	1
Materials and Supplies	60,254	0	0	0	60,254	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	15,402,011	0	0	0	15,402,011	4
Customer Advances for Construction					0	5
Regulatory Liability	2,767,595	0	0	0	2,767,595	6
NONE					0	7
Average Net Rate Base	32,391,268	0	0	0	32,391,268	
Net Operating Income	1,462,559	0	0	0	1,462,559	8
Net Operating Income as a percent of						
Average Net Rate Base	4.52%	N/A	N/A	N/A	4.52%	

**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	2,856,873	0	0	0	2,856,873	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	178,555	0	0	0	178,555	3
Other (specify):						
NONE					0	4
Balance End of Year	2,678,318	0	0	0	2,678,318	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

Two new cell tower leases became effective during 2008; one with Cricket Communications and one with T-Mobile. These new lease agreements will increase annual revenues by \$25,500 each.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The Public Service Commission approved a rate change that became effective 7/4/2008.

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)	7,663,622	7,326,927	1
Total Sales of Water	7,663,622	7,326,927	
Other Operating Revenues			
Forfeited Discounts (470)	46,346	43,728	2
Rents from Water Property (472)	130,244	87,977	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	33,808	31,406	5
Total Other Operating Revenues	210,398	163,111	
Total Operating Revenues	7,874,020	7,490,038	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	175,621	55,150	6
Pumping Expenses (620-633)	742,940	691,736	7
Water Treatment Expenses (640-652)	901,512	779,105	8
Transmission and Distribution Expenses (660-678)	725,560	620,904	9
Customer Accounts Expenses (901-906)	95,785	96,298	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	1,287,516	987,246	12
Total Operation and Maintenance Expenses	3,928,934	3,230,439	
Other Operating Expenses			
Depreciation Expense (403)	1,250,924	1,237,638	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	1,231,603	1,186,242	15
Total Other Operating Expenses	2,482,527	2,423,880	
Total Operating Expenses	6,411,461	5,654,319	
NET OPERATING INCOME	1,462,559	1,835,719	

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)	37	1,929	10,163	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	37	1,929	10,163	
Metered Sales to General Customers (461)				
Residential (461.1)	7,687	493,176	1,871,379	5
Commercial (461.2)	934	716,016	1,761,840	6
Industrial (461.3)	21	208,892	504,039	7
Public Authority (461.4)				8
Total Metered Sales to General Customers (461)	8,642	1,418,084	4,137,258	
Private Fire Protection Service (462)	510		141,204	9
Public Fire Protection Service (463)	8,606		938,202	10
Other Water Sales (465)	54	24,890	85,784	11
Sales for Resale (466)	2	1,245,334	2,351,011	12
Interdepartmental Sales (467)				13
Total Sales of Water	17,851	2,690,237	7,663,622	

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)	
CITY OF FRANKLIN	Hwy 41	1,073,528	2,017,375	1
CALEDONIA WATER UTILITY	RACINE/MILWAUKEE COUNTY LINE	171,806	333,636	2
Total		1,245,334	2,351,011	

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	105,298	2
Amount billed (usually per rate schedule F-1 or Fd-1)	832,904	3
NONE		4
Total Public Fire Protection Service (463)	938,202	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	46,346	6
Other (specify):		
Total Forfeited Discounts (470)	46,346	
Rents from Water Property (472):		
TOWER RENTAL	130,244	7
Total Rents from Water Property (472)	130,244	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
WATER TESTS	2,760	9
SUNDRY	8,974	10
Return on net investment in meters charged to sewer department	22,074	11
Other (specify):		
Total Other Water Revenues (474)	33,808	

OTHER OPERATING REVENUES (WATER)

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

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

Done

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	5,902	5,620	1
Operation Labor and Expenses (601)	28,078	24,183	2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	134,640	14,676	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	0	0	6
Maintenance of Structures and Improvements (611)	0	0	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	6,243	5,845	9
Maintenance of Wells and Springs (614)	758	3,584	10
Maintenance of Supply Mains (616)	0	1,242	11
Maintenance of Miscellaneous Water Source Plant (617)	0	0	12
Total Source of Supply Expenses	175,621	55,150	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	50,328	46,574	13
Fuel for Power Production (621)	0	0	14
Power Production Labor and Expenses (622)	0	0	15
Fuel or Power Purchased for Pumping (623)	351,506	337,070	16
Pumping Labor and Expenses (624)	98,111	86,828	17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	126,379	105,403	19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	5,902	5,620	21
Maintenance of Structures and Improvements (631)	5,274	5,437	22
Maintenance of Power Production Equipment (632)	24,642	9,633	23
Maintenance of Pumping Equipment (633)	80,798	95,171	24
Total Pumping Expenses	742,940	691,736	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	78,653	65,949	25
Chemicals (641)	222,120	174,206	26
Operation Labor and Expenses (642)	280,669	247,970	27
Miscellaneous Expenses (643)	127,527	113,184	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	11,803	11,241	30
Maintenance of Structures and Improvements (651)	4,146	6,407	31
Maintenance of Water Treatment Equipment (652)	176,594	160,148	32
Total Water Treatment Expenses	901,512	779,105	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	179,565	156,304	33
Storage Facilities Expenses (661)	4,682	4,704	34
Transmission and Distribution Lines Expenses (662)	145,169	149,244	35
Meter Expenses (663)	31,943	26,267	36
Customer Installations Expenses (664)	25,854	3,410	37
Miscellaneous Expenses (665)	15,222	18,990	38
Rents (666)	0	0	39
Maintenance Supervision and Engineering (670)	36,469	38,876	40
Maintenance of Structures and Improvements (671)	0	0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	50,182	38,551	42
Maintenance of Transmission and Distribution Mains (673)	145,663	94,739	43
Maintenance of Services (675)	21,911	11,827	44
Maintenance of Meters (676)	24,732	14,817	45
Maintenance of Hydrants (677)	43,232	62,266	46
Maintenance of Miscellaneous Plant (678)	936	909	47
Total Transmission and Distribution Expenses	725,560	620,904	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	0	0	48
Meter Reading Expenses (902)	8,827	8,783	49
Customer Records and Collection Expenses (903)	86,958	87,515	50
Uncollectible Accounts (904)	0	0	51
Miscellaneous Customer Accounts Expenses (905)	0	0	52
Customer Service and Information Expenses (906)	0	0	53
Total Customer Accounts Expenses	95,785	96,298	
SALES EXPENSES			
Sales Expenses (910)	0	0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	102,853	96,529	55
Office Supplies and Expenses (921)	60,200	46,358	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	189,522	158,766	58
Property Insurance (924)	12,249	15,152	59
Injuries and Damages (925)	62,070	58,190	60
Employee Pensions and Benefits (926)	584,355	537,598	61
Regulatory Commission Expenses (928)	0	0	62
Duplicate Charges--Credit (929)	0	0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	276,267	74,653	64
Rents (931)	0	0	65
Maintenance of General Plant (932)	0	0	66
Total Administrative and General Expenses	1,287,516	987,246	
Total Operation and Maintenance Expenses	3,928,934	3,230,439	

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 15%, but not less \$10,000, please explain.

Account 603 - Expenses in the amount of \$121,300 were incurred for pollution remediation of contaminated soils that were discovered at the Utility's lowlift raw water main project site.

Account 626 - Electric and gas bills increased by \$3,600 for 2008, and fiber optic line repairs of \$8,600 were incurred due to damage when hit on a project in 2008.

Account 632 - \$14,600 from electrical system testing was expensed to this account in 2008.

Account 640 - More labor was charged to this account for 2008.

Account 641 - Chemical costs and usages were greater for 2008.

Account 664 - \$25,000 of labor was allocated to cross connection control for 2008.

Account 672 - The Puetz Road reservoir was cleaned for \$8,600 and the Howell Avenue water tower was inspected for \$3,000 in 2008.

Account 673 - More water main maintenance and road repaving work took place in 2008.

Account 675 - More time was spent maintaining services in 2008.

Account 677 - Several hydrants were relocated due to an industrial park street project in 2007.

Account 921 - More office supplies were purchased in 2008 including cross connection control software, new computers, LCD displays for the board room and lunch room and a security camera.

Account 923 - Several outside studies were expensed in 2008 including the lowlift plant feasibility study, Puetz Road reservoir study, ASR study with the DNR and an internal control study.

Account 930 - A settlement for the City of Franklin lawsuit was paid in the amount of \$227,500 in 2008.

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		1,132,845	1,093,522	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		15,115	14,085	2
Net property tax equivalent		1,117,730	1,079,437	
Social Security		107,574	98,884	3
PSC Remainder Assessment		6,299	7,921	4
Other (specify): NONE			0	5
Total tax expense		1,231,603	1,186,242	

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			Milwaukee				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.174730				3
County tax rate	mills		4.089172				4
Local tax rate	mills		5.789286				5
School tax rate	mills		8.217233				6
Voc. school tax rate	mills		1.889677				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		1.329315				9
Total tax rate	mills		21.489413				10
Less: state credit	mills		1.285846				11
Net tax rate	mills		20.203567				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.789286				14
Combined School Tax Rate	mills		10.106910				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.896196				17
Total Tax Rate	mills		21.489413				18
Ratio of Local and School Tax to Total	dec.		0.739722				19
Total tax net of state credit	mills		20.203567				20
Net Local and School Tax Rate	mills		14.945027				21
Utility Plant, Jan. 1	\$	82,592,183	82,592,183				22
Materials & Supplies	\$	62,047	62,047				23
Subtotal	\$	82,654,230	82,654,230				24
Less: Plant Outside Limits	\$	5,440,422	5,440,422				25
Taxable Assets	\$	77,213,808	77,213,808				26
Assessment Ratio	dec.		0.981700				27
Assessed Value	\$	75,800,795	75,800,795				28
Net Local & School Rate	mills		14.945027				29
Tax Equiv. Computed for Current Year	\$	1,132,845	1,132,845				30
Tax Equivalent per 1994 PSC Report	\$	845,726					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	1,132,845					34
Footnotes							35

PROPERTY TAX EQUIVALENT (WATER)

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

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

Other Tax Rate - Non-Local is the Milwaukee Metropolitan Sewerage District rate.

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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)	21,060				21,060	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	5,672,464				5,672,464	7
Wells and Springs (314)	699,273			(498,814)	200,459	8
Supply Mains (316)	382,344				382,344	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	6,775,141	0	0	(498,814)	6,276,327	
PUMPING PLANT						
Land and Land Rights (320)	18,610				18,610	11
Structures and Improvements (321)	1,477,403	9,074			1,486,477	12
Other Power Production Equipment (323)	165,506				165,506	13
Electric Pumping Equipment (325)	2,857,367	23,778	10,837		2,870,308	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	44,613				44,613	16
Total Pumping Plant	4,563,499	32,852	10,837	0	4,585,514	
WATER TREATMENT PLANT						
Land and Land Rights (330)	31,500				31,500	17
Structures and Improvements (331)	4,690,512				4,690,512	18
Sand or Other Media Filtration Equipment (332)	7,059,354	7,752			7,067,106	19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)					0	21
Total Water Treatment Plant	11,781,366	7,752	0	0	11,789,118	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	27,556				27,556	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	2,710,774				2,710,774	24
Transmission and Distribution Mains (343)	15,205,502	316,398	1,303		15,520,597	25
Services (345)	1,614,014	9,794			1,623,808	26
Meters (346)	1,601,911	47,427	15,439		1,633,899	27
Hydrants (348)	1,302,451	48,448	306		1,350,593	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	22,462,208	422,067	17,048	0	22,867,227	
GENERAL PLANT						
Land and Land Rights (389)	19,717				19,717	30
Structures and Improvements (390)	2,287,041				2,287,041	31
Office Furniture and Equipment (391)	130,703				130,703	32
Computer Equipment (391.1)	217,950	22,620	9,170		231,400	33
Transportation Equipment (392)	419,052	23,799	15,605		427,246	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	84,917				84,917	36
Laboratory Equipment (395)	7,189				7,189	37
Power Operated Equipment (396)	154,649				154,649	38
Communication Equipment (397)	216,415	10,890			227,305	39
SCADA Equipment (397.1)	1,300,217				1,300,217	40
Miscellaneous Equipment (398)	96,303				96,303	41
Total General Plant	4,934,153	57,309	24,775	0	4,966,687	
Total utility plant in service directly assignable	50,516,367	519,980	52,660	(498,814)	50,484,873	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	50,516,367	519,980	52,660	(498,814)	50,484,873	

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 Adjustments for any account are nonzero, please explain.

Account 314 - This adjustment removes the ASR well due to asset impairment.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
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)	25,021,207	390,220	2,416		25,409,011	25
Services (345)	3,951,934	52,793			4,004,727	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	2,731,126	49,656	519		2,780,263	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	31,704,267	492,669	2,935	0	32,194,001	
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	31,704,267	492,669	2,935	0	32,194,001	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	31,704,267	492,669	2,935	0	32,194,001	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	1,149,538	1.67%	94,730	3
Wells and Springs (314)	123,317	2.94%	13,226	4
Supply Mains (316)	91,124	1.77%	6,767	5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	1,363,979		114,723	
PUMPING PLANT				
Structures and Improvements (321)	527,542	2.43%	36,011	7
Other Power Production Equipment (323)	116,575	4.42%	7,315	8
Electric Pumping Equipment (325)	1,614,864	4.42%	126,582	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	44,613	4.29%		11
Total Pumping Plant	2,303,594		169,908	
WATER TREATMENT PLANT				
Structures and Improvements (331)	1,241,256	2.50%	117,263	12
Sand or Other Media Filtration Equipment (332)	3,401,675	4.00%	282,529	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	4,642,931		399,792	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	690,864	1.86%	50,420	17
Transmission and Distribution Mains (343)	1,961,488	1.10%	168,994	18
Services (345)	615,978	2.50%	40,473	19
Meters (346)	850,130	6.25%	101,119	20
Hydrants (348)	335,371	1.85%	24,541	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	4,453,831		385,547	
GENERAL PLANT				
Structures and Improvements (390)	142,686	2.27%	51,916	23
Office Furniture and Equipment (391)	9,834	6.70%	8,757	24
Computer Equipment (391.1)	197,947	25.00%	15,844	25
Transportation Equipment (392)	281,118	10.56%	39,422	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	67,818	6.70%	2,299	28
Laboratory Equipment (395)	2,651	6.70%	482	29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					1,244,268	3
314				(58,661)	77,882	4
316					97,891	5
317					0	6
	0	0	0	(58,661)	1,420,041	
321					563,553	7
323					123,890	8
325	10,837				1,730,609	9
326					0	10
328					44,613	11
	10,837	0	0	0	2,462,665	
331					1,358,519	12
332					3,684,204	13
333					0	14
334					0	15
	0	0	0	0	5,042,723	
341					0	16
342					741,284	17
343	1,303				2,129,179	18
345					656,451	19
346	15,439				935,810	20
348	306				359,606	21
349					0	22
	17,048	0	0	0	4,822,330	
390					194,602	23
391					18,591	24
391.1	9,170				204,621	25
392	15,605		2,500	1,570	309,005	26
393					0	27
394					70,117	28
395					3,133	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	63,694	6.07%	5,817	30
Communication Equipment (397)	132,629	10.00%	4,989	31
SCADA Equipment (397.1)	1,092,533	10.00%	134,957	32
Miscellaneous Equipment (398)	29,939	6.70%	6,452	33
Total General Plant	2,020,849		270,935	
Total accum. prov. directly assignable	14,785,184		1,340,905	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
Total accum. prov. for depreciation	14,785,184		1,340,905	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					69,511	30
397					137,618	31
397.1					1,227,490	32
398					36,391	33
	24,775	0	2,500	1,570	2,271,079	
	52,660	0	2,500	(57,091)	16,018,838	
					0	34
	52,660	0	2,500	(57,091)	16,018,838	

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

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)

If Adjustments for any account are nonzero, please explain.

Account 314 - This adjustment removes accumulated depreciation on the ASR well due to asset impairment.

Account 392 - This amount is the loss recorded on a retired vehicle in 2008.

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

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	3,563,847	1.10%	277,366	18
Services (345)	1,194,666	2.50%	99,458	19
Meters (346)	0	0.00%		20
Hydrants (348)	596,056	1.85%	50,980	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	5,354,569		427,804	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343	2,416				3,838,797	18
345					1,294,124	19
346					0	20
348	519				646,517	21
349					0	22
	2,935	0	0	0	5,779,438	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

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

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	5,354,569		427,804	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	5,354,569		427,804	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	2,935	0	0	0	5,779,438	
					0	34
	2,935	0	0	0	5,779,438	

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		217,954		217,954	1
February		205,502		205,502	2
March		218,891		218,891	3
April		210,035		210,035	4
May		240,180		240,180	5
June		243,772		243,772	6
July		291,948		291,948	7
August		342,899		342,899	8
September		257,231		257,231	9
October		232,235		232,235	10
November		209,628		209,628	11
December		219,260		219,260	12
Total annual pumpage	0	2,889,535	0	2,889,535	

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):	2,889,535	1
Less: Gallons (000's) used in the treatment process:	0	2
Subtotal: Gallons (000's) entering distribution system:	2,889,535	3
Less: Gallons (000's) sold:	2,690,237	4
Gallons (000's) entering distribution system but not sold:	199,298	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	11,583	7
Gallons (000's) used for fire protection:	3	8
Gallons (000's) used to prevent freezing of distribution system:	0	9
Gallons (000's) used for other system uses:	1,192	10
Subtotal Estimated Usage:	12,778	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	5,835	13
Gallons (000's) lost due to service leaks or breaks:	215	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	72	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	180,398	17
Subtotal of Estimated Losses:	186,520	18
Percentage of water entering distribution system sold:	93%	19
Percentage of unaccounted for water:	6%	20
If more than 15%, indicate causes:		21

If more than 15%, state what action has been taken to reduce water loss:

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	13,930	22
Date of maximum: 08/18/2008		23
Cause of maximum: Dry, hot weather		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	4,390	25
Date of minimum: 03/23/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	5,997,257	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:	23	32
Number of service breaks repaired this year:	9	33
Population served (estimate the number of individuals served):		34
Inside municipality?	32,000	35
Outside municipality?	33,000	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #3	16-2	1,800	19	1,800,000	No	1
WELL #4	30-1	1,846	15	1,800,000	No	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

Location (a)	Intakes				
	Identification Number (b)	Distance From Shore in feet (c)	Depth Below Surface in feet (d)	Diameter in inches (e)	
LAKE MICHIGAN	#1	3,000	18	30	1
LAKE MICHIGAN	#2	7,500	34	60	2

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 AUSTIN ST. GRD STGE	#1 BCKWSH-CLEARWELL	#1 CLEARWELL	1
Location	8520 S AUSTIN STREET	9325 S 5TH AVE	9325 S 5TH AVE	2
Purpose	S	P	B	3
Destination	D	T	D	4
Pump Manufacturer	AURORA	LANE BOWLER	LANE BOWLER	5
Year Installed	1955	2004	2000	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	426	7,040	4,053	8
Pump Motor or Standby Engine Mfr	BALDOR	U S MOTORS	U S MOTORS	9 10
Year Installed	2006	2004	2000	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	30	200	250	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#1 RAWSON AVE. BS	#1 SHOREWELL	#1 STAND-BY CLEARWELL	15
Location	1409 W JANAT DRIVE	9170 S 5TH AVE	9325 S 5TH AVE	16
Purpose	B	P	S	17
Destination	D	T	D	18
Pump Manufacturer	AURORA	LANE BOWLER	LANE BOWLER	19
Year Installed	1981	1999	2000	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	535	4,104	4,053	22
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	WAUKESHA	23 24
Year Installed	1981	1974	1974	25
Type	ELECTRIC	ELECTRIC	NATURAL GAS	26
Horsepower	50	200	0	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#1 STAND-BY SHOREWELL	#2 AUSTIN ST-GRD STGE	#2 CLEARWELL	1
Location	9170 S 5TH AVE	8520 S AUSTIN STREET	9325 S 5TH AVE	2
Purpose	S	B	B	3
Destination	T	D	D	4
Pump Manufacturer	LANE BOWLER	AURORA	LANE BOWLER	5
Year Installed	1999	1955	1974	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	4,104	600	1,833	8
Pump Motor or Standby Engine Mfr	WAUKESHA	LOUIS ALLIS	U S MOTORS	10
Year Installed	1974	1955	1974	11
Type	NATURAL GAS	ELECTRIC	ELECTRIC	12
Horsepower	0	30	125	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#2 RAWSON AVE. BS	#2 SHOREWELL	#3 AUSTIN ST GRD STGE	15
Location	1409 W JANAT DR	9170 S 5TH AVE	8520 S AUSTIN STREET	16
Purpose	B	P	B	17
Destination	D	T	D	18
Pump Manufacturer	AURORA	LANE BOWLER	AURORA	19
Year Installed	1981	1996	1955	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	755	4,243	600	22
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	LOUIS ALLIS	24
Year Installed	1981	1996	1955	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	50	200	30	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#3 CLEARWELL	#3 RAWSON AVE. BS	#3 SHOREWELL	1
Location	9325 S 5TH AVE	1409 W JANAT DRIVE	9170 S 5TH AVE	2
Purpose	B	B	P	3
Destination	D	D	T	4
Pump Manufacturer	LANE BOWLER	AURORA	LANE BOWLER	5
Year Installed	1974	1981	1974	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	783	1,958	1,049	8
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	U S MOTORS	9 10
Year Installed	1974	1981	1974	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	75	100	50	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#4 AUSTIN ST. GRD STGE	#4 CLEARWELL	#4 RAWSON AVE BS	15
Location	8520 S AUSTIN STREET	9325 S 5TH AVE	1409 W JANAT DRIVE	16
Purpose	B	B	B	17
Destination	D	D	D	18
Pump Manufacturer	AURORA	GOULDS	AURORA	19
Year Installed	1955	2005	1981	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	800	6,200	2,030	22
Pump Motor or Standby Engine Mfr	LOUIS ALLIS	U S MOTORS	U S MOTORS	23 24
Year Installed	1955	2005	1981	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	50	350	100	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#4 SHOREWELL	#5 RYAN RD BS	#5 STAND-BY RYAN RD	1
Location	9170 S 5TH AVE	9401 S 22ND STREET	9401 S 22ND STREET	2
Purpose	P	B	S	3
Destination	T	D	D	4
Pump Manufacturer	GOULDS	AURORA	AURORA	5
Year Installed	2005	1996	1996	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	6,200	1,512	1,512	8
Pump Motor or Standby Engine Mfr	U S MOTORS	MARATHON	CUMMINS DIESEL	9 10
Year Installed	2005	1996	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	300	60	250	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#6 RYAN RD BS	#7 CLEARWELL	#7 RYAN RD BS	15
Location	9401 S 22ND STREET	9325 S 5TH AVE	9401 S 22ND STREET	16
Purpose	B	P	B	17
Destination	D	D	D	18
Pump Manufacturer	AURORA	LANE BOWLER	AURORA	19
Year Installed	1996	1997	1996	20
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	21
Actual Capacity (gpm)	1,625	3,976	1,504	22
Pump Motor or Standby Engine Mfr	MARATHON	U S MOTORS	MARATHON	23 24
Year Installed	1996	1997	1996	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	60	250	60	27
Footnotes				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#7 SHOREWELL	#8 CLEARWELL	#8 RYAN RD BS	1
Location	9170 S 5TH AVE	9325 S 5TH AVE	9401 S 22ND STREET	2
Purpose	P	B	B	3
Destination	T	D	D	4
Pump Manufacturer	LAYNE BOWLER	LANE BOWLER	AURORA	5
Year Installed	1999	1985	1996	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	4,417	3,841	1,581	8
Pump Motor or Standby Engine Mfr	U S MOTORS	U S MOTORS	MARATHON	9 10
Year Installed	1999	1985	1996	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	200	250	60	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#8 SHOREWELL			15
Location	9170 S 5TH AVE			16
Purpose	P			17
Destination	T			18
Pump Manufacturer	LANE BOWLER			19
Year Installed	1985			20
Type	CENTRIFUGAL			21
Actual Capacity (gpm)	4,236			22
Pump Motor or Standby Engine Mfr	U S MOTORS			23 24
Year Installed	1985			25
Type	ELECTRIC			26
Horsepower	200			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	AUSTIN ST RESERVOIR	CEDAR HILLS	HOWELL AVE.	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	1955	1964	1962	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	168	168	6
Total capacity in gallons (actual)	388,000	200,000	500,000	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)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	20.0000	20.0000	20.0000	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	PUETZ RD	TRTMNT PLT CLEARWELL	TRTMNT PLT UNDGRD	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	R	3
Year constructed	1996	1974	1974	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	188	0	0	6
Total capacity in gallons (actual)	6,000,000	256,000	1,363,000	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)	CENTRAL FACILITIES	CENTRAL FACILITIES	CENTRAL FACILITIES	10
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	20.0000	20.0000	20.0000	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				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	4.000	853				853	1
P	D	4.000	412				412	2
A	D	6.000	1,593				1,593	3
M	D	6.000	69,388				69,388	4
P	D	6.000	11,650				11,650	5
A	D	8.000	1,369				1,369	6
M	D	8.000	84,655				84,655	7
P	D	8.000	330,692	2,022	103		332,611	8
M	D	10.000	1,126				1,126	9
P	D	10.000	3,808				3,808	10
A	D	12.000	3,035				3,035	11
M	D	12.000	138,472		13		138,459	12
P	D	12.000	81,930	6,603			88,533	13
M	D	16.000	96,527				96,527	14
M	D	18.000	208				208	15
M	D	20.000	75,791				75,791	16
P	D	20.000	3,426				3,426	17
M	D	24.000	30,013				30,013	18
P	D	24.000	0				0	19
A	D	30.000	4,013				4,013	20
A	T	30.000	11,059				11,059	21
M	T	30.000	0				0	22
A	T	36.000	9,069				9,069	23
Total Within Municipality			959,089	8,625	116	0	967,598	
M	D	4.000	0				0	24
P	D	4.000	0				0	25
P	D	6.000	0				0	26
M	D	8.000	0				0	27
P	D	8.000	0				0	28
P	D	10.000	0				0	29
M	D	12.000	0				0	30
P	D	12.000	0				0	31
M	D	16.000	0				0	32
P	D	16.000	0				0	33
M	D	20.000	0				0	34
M	D	24.000	0				0	35
Total Outside of Municipality			0	0	0	0	0	
Total Utility			959,089	8,625	116	0	967,598	

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 are financed through developer contributions, special assessments (front door methodology) and Utility funds. Currently, the interest rate for deferred assessments is 7%.

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	1,537				1,537		1
M	1.000	2,903				2,903		2
P	1.000	2,603	8			2,611		3
P	1.250	828	5		3	836		4
M	1.250	187				187		5
M	1.500	51				51		6
P	1.500	52	8			60		7
P	2.000	151				151		8
M	2.000	152				152		9
M	3.000	7				7		10
M	4.000	86				86		11
M	6.000	26				26		12
P	6.000	83	7			90		13
M	8.000	18				18		14
P	8.000	41	1			42		15
M	10.000	2				2		16
P	10.000	1				1		17
M	12.000	5				5		18
P	12.000	2				2		19
Total Utility		8,735	29	0	3	8,767	0	

WATER SERVICES

Water Services (Page W-20)

Explain all reported Adjustments.

The adjustments reported for services represents the number of individual taps that took place in 2007.

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

Services are financed through developer contributions and special assessments.

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

All services are in use at the end of the year.

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	7,893	150	113		7,930	114	1
0.750	67		1		66	2	2
1.000	347	90	92		345	116	3
1.250	0				0	0	4
1.500	198				198	100	5
2.000	244				244	36	6
3.000	33	3			36	11	7
4.000	10	1			11	6	8
6.000	5	2			7	6	9
8.000	4				4	2	10
10.000	6				6	4	11
Total:	8,807	246	206	0	8,847	397	

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	7,642	223	2	9	0	54	7,930	1
0.750	14	36	0	3	2	11	66	2
1.000	7	296	4	10	1	27	345	3
1.250	0	0	0	0	0	0	0	4
1.500	1	159	3	13	0	22	198	5
2.000	1	204	7	14	1	17	244	6
3.000	0	15	6	4	1	10	36	7
4.000	0	6	2	3	0	0	11	8
6.000	0	1	1	2	3	0	7	9
8.000	0	0	2	0	1	1	4	10
10.000	0	0	1	0	4	1	6	11
Total:	7,665	940	28	58	13	143	8,847	

METERS

Meters (Page W-21)

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

In 1994, 1995 and 1996 the Utility installed AMR devices. Most of the meters were changed out at this same time. In 2004, 2005 and 2006 several batteries were changed out since they need to be changed every 10 years. The Utility's meter program requires a meter changeout every 20 years, which will occur beginning with the year 2014.

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

This 2" meter is in a barn at a residential horse farm.

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	2,080	21	1		2,100	2
Total Fire Hydrants	2,080	21	1	0	2,100	
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:	2,000
Number of distribution system valves end of year:	2,599
Number of distribution valves operated during year:	770