



3014 (02-05-09)

ANNUAL REPORT

OF

Name: VILLAGE OF SUSSEX WATER PUBLIC UTILITY

Principal Office: N64 W23760 MAIN STREET
SUSSEX, WI 53089

For the Year Ended: DECEMBER 31, 2008

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

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

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

GENERAL RULES FOR REPORTING

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF SUSSEX WATER PUBLIC UTILITY

Utility Address: N64 W23760 MAIN STREET
SUSSEX, WI 53089

When was utility organized? 9/24/1976

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: NANCY WHALEN

Title: VILLAGE FINANCE DIRECTOR

Office Address:

N64 W23760 MAIN STREET
SUSSEX, WI 53089

Telephone: (262) 246 - 5225

Fax Number: (262) 246 - 5222

Email Address: nwhalen@wi.rr.com

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

Name: NANCY WHALEN

Title: VILLAGE FINANCE DIRECTOR

Office Address:

N64W23760 MAIN STREET
SUSSEX, WI 53089

Telephone: (262) 246 - 5225

Fax Number: (262) 246 - 5222

Email Address: nwhalen@wi.rr.com

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

Name: NORMAN DAY

Title:

Office Address:

N61W24222 OAK COURT
SUSSEX, WI 53089

Telephone: (262) 246 - 3210

Fax Number:

Email Address:

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

YES

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

Name: DONALD VILIONE

Title: PARTNER

Office Address: VIRCHOW KRAUSE & CO., LLP

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

Telephone: (414) 777 - 5500

Fax Number: (414) 777 - 5555

Email Address: dvilione@virchowkrause.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 6/13/2008

Period covered by most recent audit: 2007

Names and titles of utility management including manager or superintendent:

Name: MR RALPH RUTKOWSKI

Title: WATER UTILITY LEAD WORKER

Office Address:

N64 W23760 MAIN STREET
SUSSEX, WI 53089

Telephone: (262) 246 - 5200

Fax Number: (262) 246 - 5222

Email Address: wellhouse5@sbcglobal.net

Name of utility commission/committee: Water Commission

Names of members of utility commission/committee:

- MR NORMAN DAY
- MR GERALD EGGLE
- MR LAWRENCE LAPCINSKI
- MRS PATRICIA PLUDE
- MR PETER STOEVEKEN
- MR RICK VODICKA
- MR JASON WEGNER

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,726,925	1,432,851	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	659,888	645,336	2
Depreciation Expense (403)	209,714	186,621	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	345,133	307,360	5
Total Operating Expenses	1,214,735	1,139,317	
Net Operating Income	512,190	293,534	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	512,190	293,534	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	85,512	192,260	10
Miscellaneous Nonoperating Income (421)	124,016	550,006	11
Total Other Income	209,528	742,266	
Total Income	721,718	1,035,800	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(78,248)	(78,248)	12
Other Income Deductions (426)	309,052	290,312	13
Total Miscellaneous Income Deductions	230,804	212,064	
Income Before Interest Charges	490,914	823,736	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	342,386	357,734	14
Amortization of Debt Discount and Expense (428)	30,311	32,587	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	372,697	390,321	
Net Income	118,217	433,415	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	12,031,217	11,661,968	20
Balance Transferred from Income (433)	118,217	433,415	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	8,750	64,166	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	12,140,684	12,031,217	

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	1,726,925	0	1,726,925	1
Total (Acct. 400):	1,726,925	0	1,726,925	
Operation and Maintenance Expense (401-402):				
Derived	659,888	0	659,888	2
Total (Acct. 401-402):	659,888	0	659,888	
Depreciation Expense (403):				
Derived	209,714	0	209,714	3
Total (Acct. 403):	209,714	0	209,714	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	345,133	0	345,133	5
Total (Acct. 408):	345,133	0	345,133	
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:	512,190	0	512,190	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON INVESTMENTS	85,512	0	85,512	11
Total (Acct. 419):	85,512	0	85,512	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		0	0	12
TRANSFER FROM VILLAGE TAX INCREMENT DISTRICT	48,598	0	48,598	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
COLLECTION OF RESERVE CAPACITY ASSESSMENTS		75,418	75,418	14
Total (Acct. 421):	48,598	75,418	124,016	
TOTAL OTHER INCOME:	134,110	75,418	209,528	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(78,248)	0	(78,248)	15
NONE			0	16
Total (Acct. 425):	(78,248)	0	(78,248)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	309,052	309,052	17
NONE			0	18
Total (Acct. 426):	0	309,052	309,052	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(78,248)	309,052	230,804	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	342,386	0	342,386	19
Total (Acct. 427):	342,386	0	342,386	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT	30,311		30,311	20
Total (Acct. 428):	30,311	0	30,311	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	21
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	22
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	23
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	24
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	372,697	0	372,697	
NET INCOME:	351,851	(233,634)	118,217	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	951,108	11,080,109	12,031,217	25
Total (Acct. 216):	951,108	11,080,109	12,031,217	

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	351,851	(233,634)	118,217	26
Total (Acct. 433):	351,851	(233,634)	118,217	
Miscellaneous Credits to Surplus (434):				
NONE			0	27
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	28
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	8,750		8,750	29
Total (Acct. 436)--Debit:	8,750	0	8,750	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	30
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,294,209	10,846,475	12,140,684	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,726,925	0	0	0	1,726,925	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0				0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,726,925	0	0	0	1,726,925	

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	226,364	0	226,364	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	1,018	0	1,018	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	1,405	0	1,405	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	228,787	0	228,787	

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	5.2	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)	25,343,875	25,181,055	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	5,188,954	4,743,092	2
Net Utility Plant	20,154,921	20,437,963	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	717,983	837,151	5
Other Investments (124)	524,503	524,503	6
Sinking Funds (125)	1,720,229	2,696,976	7
Depreciation Fund (126)	382,519		8
Other Special Funds (128)	0		9
Total Other Property and Investments	3,345,234	4,058,630	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,439,946	264,034	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)		665,996	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	329,720	276,022	15
Other Accounts Receivable (143)	1,864	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	1,659	2,135	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	1,230	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	1,774,419	1,208,187	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	194,993	225,304	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	194,993	225,304	
Total Assets and Other Debits	25,469,567	25,930,084	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,813,028	2,813,028	33
Appropriated Earned Surplus (215)	639,185	630,435	34
Unappropriated Earned Surplus (216)	12,140,684	12,031,217	35
Total Proprietary Capital	15,592,897	15,474,680	
LONG-TERM DEBT			
Bonds (221)	8,035,000	8,510,000	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	8,035,000	8,510,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	74,769	99,187	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	29,322	30,980	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	104,091	130,167	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	1,737,579	1,815,237	49
Total Deferred Credits	1,737,579	1,815,237	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	25,469,567	25,930,084	

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	25,181,055	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)	8,348,530	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	16,995,345	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	25,343,875	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)	2,233,230	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,955,724	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	5,188,954	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	20,154,921	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)	2,101,317				2,101,317	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	209,714				209,714	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	12,219				12,219	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	221,933	0	0	0	221,933	16
Debits during year						17
Book cost of plant retired	35,411				35,411	18
Cost of removal	38,078				38,078	19
Other debits (specify):						20
Adj cost of plant retired	16,531				16,531	21
					0	22
					0	23
					0	24
Total debits	90,020	0	0	0	90,020	25
Balance end of year (111.1)	2,233,230	0	0	0	2,233,230	26
Footnotes						27

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

**Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acc
General footnotes**

As part of our 2007 rate increase process, we made an adjustment to move a portion of all assets acquired prior to 2005 from utility financed to CIAC. Through discussions with Kathy Butzlaff of the PSC, we did not adjust the accumulated depreciation; therefore, the accumulated depreciation on this year's disposals is considered to have been all recorded in utility financed accumulated depreciation.

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)	2,641,775				2,641,775	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	309,052				309,052	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,897				4,897	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
Adj cost of plant retired	16,530				16,530	12
					0	13
					0	14
					0	15
Total credits	330,479	0	0	0	330,479	16
Debits during year						17
Book cost of plant retired	16,530				16,530	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	16,530	0	0	0	16,530	25
Balance end of year (111.2)	2,955,724	0	0	0	2,955,724	26
Footnotes						27

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

Accumulated Provision for Depreciation of Utility Plant on Contributed Plant in Service (Acct. 111.2) (Page F-10)

General footnotes

As part of our 2007 rate increase process, we made an adjustment to move a portion of all assets acquired prior to 2005 from utility financed to CIAC. Through discussions with Kathy Butzlaff of the PSC, we did not adjust the accumulated depreciation; therefore, the accumulated depreciation on this year's disposals is considered to have been all recorded in utility financed accumulated depreciation.

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	0	0	1
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	1,659	2,135
Sewer utility (154)	0	0
Heating utility (154)	0	0
Gas utility (154)	0	0
Merchandise (155)	0	0
Other materials & supplies (156)	0	0
Stores expense (163)	0	0
Total Materials and Supplies	1,659	2,135

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)				
4/1/02 MORTGAGE REVENUE BONDS	5,174	428	33,195	1
5/1/03 G O PROMISSORY NOTES	682	428	1,449	2
6/1/04 MORTGAGE REVENUE BONDS	7,092	428	32,953	3
6/1/06 MORTGAGE REVENUE BONDS	1,209	428	11,367	4
8/1/05 MORTGAGE REVENUE BONDS	752	428	3,896	5
ISSUANCE COSTS ASSOCIATED WITH 2004 MORTGAGE REVENUE BONDS	4,069	428	29,325	6
ISSUANCE COSTS ASSOCIATED WITH 2005 MORTGAGE REVENUE BONDS	1,836	428	9,521	7
ISSUANCE COSTS ASSOCIATED WITH 2006 MORTGAGE REVENUE BONDS	2,829	428	26,604	8
LOSS ON REFUNDING 1996 MRB'S WITH 2004 MRB'S	6,668	428	46,683	9
Total			194,993	
Unamortized premium on debt (251)				
NONE				10
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,813,028	1
Changes during year (explain):		
NONE	0	2
Balance end of year	<u><u>2,813,028</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)	
2002 MORTGAGE REVENUE BONDS	04/01/2002	06/01/2020	4.39%	1,775,000	1
G.O. Promissory Notes	05/01/2003	04/01/2013	2.88%	250,000	2
2004 MORTGAGE REVENUE BONDS	06/01/2004	06/01/2024	4.14%	3,060,000	3
2005 MORTGAGE REVENUE BONDS	08/01/2005	06/01/2018	3.75%	900,000	4
2006 MORTGAGE REVENUE BONDS	06/01/2006	06/01/2024	4.19%	2,050,000	5
Total Bonds (Account 221):				8,035,000	

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	0	1
Accruals:		
Charged water department expense	345,133	2
Charged electric department expense		3
Charged sewer department expense	4,052	4
Other (explain):		
NONE		5
Total Accruals and other credits	349,185	
Taxes paid during year:		
County, state and local taxes	330,837	6
Social Security taxes	17,162	7
PSC Remainder Assessment	1,186	8
Other (explain):		
NONE		9
Total payments and other debits	349,185	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
2004 MORTGAGE REVENUE BONDS	10,912	126,355	127,011	10,256	1
2003 G O PROMISSORY NOTES	2,393	8,539	8,883	2,049	2
2005 MORTGAGE REVENUE BONDS	2,969	34,668	34,805	2,832	3
2006 MORTGAGE REVENUE BONDS	7,331	86,808	86,975	7,164	4
2002 MORTGAGE REVENUE BONDS	7,375	86,016	86,370	7,021	5
Subtotal	30,980	342,386	344,044	29,322	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	30,980	342,386	344,044	29,322	

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):		
ADVANCE TO VILLAGE OF SUSSEX TIF #5	717,983	1
Total (Acct. 123):	717,983	
Other Investments (124):		
SPECIAL ASSESSMENTS RECEIVABLE	524,503	2
Total (Acct. 124):	524,503	
Sinking Funds (125):		
SPECIAL REDEMPTION - MRB	283,940	3
RESERVE - MRB	825,931	4
CONSTRUCTION FUND	397,103	5
RESERVE CAPACITY ASSESSMENT FUND	213,255	6
Total (Acct. 125):	1,720,229	
Depreciation Fund (126):		
DEPRECIATION FUND	382,519	7
Total (Acct. 126):	382,519	
Other Special Funds (128):		
NONE		8
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		9
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		10
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	329,029	11
Electric		12
Sewer (Regulated)		13
Other (specify):		
AMOUNT DUE FROM BANKRUPTCY COURT	472	14
UNMETERED WATER USAGE	23	15
NON-RESIDENT CUSTOMER PLACED ON TAX ROLL WHERE RESIDENT	132	16
REPLACEMENT METER DAMAGED BY REALTOR	64	17
Total (Acct. 142):	329,720	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		18
Merchandising, jobbing and contract work		19
Other (specify):		
OVERPAYMENTS ON VENDOR INVOICES	864	20
INSURANCE DEDUCTIBLE DUE FOR VEHICLE DAMAGES	1,000	21
Total (Acct. 143):	1,864	

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):		
NONE		22
Total (Acct. 145):	0	
Prepayments (165):		
2009 CONTRACT PREPAID	1,230	23
Total (Acct. 165):	1,230	
Extraordinary Property Losses (182):		
NONE		24
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		25
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		26
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		27
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		28
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		29
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	1,173,721	30
DEFERRED SPECIAL ASSESSMENTS	524,503	31
2009 RENT FROM CELL PHONE COMPANIES	39,355	32
Total (Acct. 253):	1,737,579	

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)	8,265,582	0	0	0	8,265,582	1
Materials and Supplies	1,897	0	0	0	1,897	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,167,273	0	0	0	2,167,273	4
Customer Advances for Construction					0	5
Regulatory Liability	1,212,845	0	0	0	1,212,845	6
NONE					0	7
Average Net Rate Base	4,887,361	0	0	0	4,887,361	
Net Operating Income	512,190	0	0	0	512,190	8
Net Operating Income as a percent of						
Average Net Rate Base	10.48%	N/A	N/A	N/A	10.48%	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	1,251,969	0	0	0	1,251,969	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	78,248	0	0	0	78,248	3
Other (specify):						
NONE					0	4
Balance End of Year	1,173,721	0	0	0	1,173,721	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

T-Mobile cancelled their lease agreement to place a cell phone tower on utility property. This will result in approximately \$19,000 less per year in revenue.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

The Sussex Water Utility implemented a rate increase on February 15, 2008. This resulted in approximately \$260,000 more in revenue.

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)	1,646,717	1,380,306	1
Total Sales of Water	1,646,717	1,380,306	
Other Operating Revenues			
Forfeited Discounts (470)	6,904	6,352	2
Rents from Water Property (472)	57,305	37,721	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	15,999	8,472	5
Total Other Operating Revenues	80,208	52,545	
Total Operating Revenues	1,726,925	1,432,851	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	6
Pumping Expenses (620-625)	213,727	216,666	7
Water Treatment Expenses (630-635)	37,819	30,884	8
Transmission and Distribution Expenses (640-655)	71,470	67,608	9
Customer Accounts Expenses (901-906)	39,040	36,995	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	297,832	293,183	12
Total Operation and Maintenance Expenses	659,888	645,336	
Other Operating Expenses			
Depreciation Expense (403)	209,714	186,621	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	345,133	307,360	15
Total Other Operating Expenses	554,847	493,981	
Total Operating Expenses	1,214,735	1,139,317	
NET OPERATING INCOME	512,190	293,534	

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)	16	192	761	1
Commercial (460.2)	9	1,343	3,335	2
Industrial (460.3)	1	12	25	3
Public Authority (460.4)	1	72	148	4
Total Unmetered Sales to General Customers (460)	27	1,619	4,269	
Metered Sales to General Customers (461)				
Residential (461.1)	2,946	195,867	848,141	5
Commercial (461.2)	189	61,990	194,145	6
Industrial (461.3)	63	36,247	107,859	7
Public Authority (461.4)	22	4,129	17,666	8
Total Metered Sales to General Customers (461)	3,220	298,233	1,167,811	
Private Fire Protection Service (462)	148		66,316	9
Public Fire Protection Service (463)	1		408,321	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	3,396	299,852	1,646,717	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	408,321	3
NONE		4
Total Public Fire Protection Service (463)	408,321	
Forfeited Discounts (470):		
NONE		5
NONE		6
Customer late payment charges	6,904	7
Other (specify):		
Total Forfeited Discounts (470)	6,904	
Rents from Water Property (472):		
RENT FOR PLACEMENT OF CELL PHONE COMPANY ANTENNAS	57,305	8
Total Rents from Water Property (472)	57,305	
Interdepartmental Rents (473):		
NONE		9
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
HYDRANT HOOKUPS	368	10
METER REINSTALLATION	35	11
Return on net investment in meters charged to sewer department	15,596	12
Other (specify):		
Total Other Water Revenues (474)	15,999	

OTHER OPERATING REVENUES (WATER)

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

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

Average investment in meters is \$382,421. Using a rate of return of 4% for 1 1/2 months and 8.75% for the remaining 10 1/2 months, this generates a rate of return on meters of \$31,191. Of this amount, 50% is charged to the sewer utility.

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	43,593	41,198	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	146,726	141,311	7
Operation Supplies and Expenses (623)	5,296	5,361	8
Maintenance of Pumping Plant (625)	18,112	28,796	* 9
Total Pumping Expenses	213,727	216,666	
WATER TREATMENT EXPENSES			
Operation Labor (630)	1,011	548	10
Chemicals (631)	21,222	26,346	* 11
Operation Supplies and Expenses (632)	15,377	3,587	* 12
Maintenance of Water Treatment Plant (635)	209	403	13
Total Water Treatment Expenses	37,819	30,884	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	23,433	18,617	14
Operation Supplies and Expenses (641)	5,461	4,464	15
Maintenance of Distribution Reservoirs and Standpipes (650)	9,646	5,253	16
Maintenance of Mains (651)	8,501	8,469	17
Maintenance of Services (652)	1,161	4,671	18
Maintenance of Meters (653)	2,799	1,912	19
Maintenance of Hydrants (654)	15,025	12,270	20
Maintenance of Other Plant (655)	5,444	11,952	* 21
Total Transmission and Distribution Expenses	71,470	67,608	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	1,018	1,043	22
Accounting and Collecting Labor (902)	35,384	33,633	23
Supplies and Expenses (903)	2,638	2,319	24
Uncollectible Accounts (904)	0	0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)	0		26
Total Customer Accounts Expenses	39,040	36,995	
SALES EXPENSES			
Sales Expenses (910)	0	0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	92,966	76,454	* 28
Office Supplies and Expenses (921)	37,629	37,202	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	19,094	31,029	* 31
Property Insurance (924)	16,332	16,972	32
Injuries and Damages (925)	0	0	33
Employee Pensions and Benefits (926)	94,537	88,427	34
Regulatory Commission Expenses (928)	2,124	4,370	35
Miscellaneous General Expenses (930)	13,771	17,859	36
Transportation Expenses (933)	12,612	11,622	37
Maintenance of General Plant (935)	8,767	9,248	38
Total Administrative and General Expenses	297,832	293,183	
Total Operation and Maintenance Expenses	659,888	645,336	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Account 625 - Maintenance of Pumping Plant: 2007 included about \$10,000 in payroll costs for painting at the pumphouses.

Account 631 - Chemicals: The chemical expense in 2008 was lower than 2007 because our volume of water pumped was lower.

Account 632 - Operation Supplies and Expenses: 2008 increased because we spent about \$12,600 more for testing water samples. We had to test for radium more than in the prior year.

Account 655 - Maintenance of Other Plant: 2007 included about \$7,000 in payroll costs for painting at the booster stations.

Account 920 - Administrative and General Salaries: In 2007, we did not have a village engineer until late October so there was only 2 1/2 months of salary for him allocated to the utility. In 2008, the full year included the 20% of his salary that is allocated to the utility. Also, in 2008 we approved a union contract that increased the amount of vacation most employees receive. For the three water utility employees that amounts to between \$2,000 and \$3,000 that would have been charged to this account.

Account 923 - Outside Services Employed: In 2007 we paid our outside engineering firm \$11,239 for a radium study.

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		330,837	294,172	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	ONE HALF OF TAX CALCULATED ON METERS ONLY	3,935	3,659	2
Net property tax equivalent		326,902	290,513	
Social Security		17,045	15,340	3
PSC Remainder Assessment		1,186	1,507	4
Other (specify): NONE			0	5
Total tax expense		345,133	307,360	

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			Waukesha	Waukesha			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.170267	0.170267			3
County tax rate	mills		1.793928	1.793928			4
Local tax rate	mills		4.241695	4.241695			5
School tax rate	mills		9.319804	10.320938			6
Voc. school tax rate	mills		1.109509	1.109509			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		16.635203	17.636337			10
Less: state credit	mills		1.462708	1.462708			11
Net tax rate	mills		15.172495	16.173629			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.241695	4.241695			14
Combined School Tax Rate	mills		10.429313	11.430447			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		14.671008	15.672142			17
Total Tax Rate	mills		16.635203	17.636337			18
Ratio of Local and School Tax to Total	dec.		0.881925	0.888628			19
Total tax net of state credit	mills		15.172495	16.173629			20
Net Local and School Tax Rate	mills		13.381009	14.372339			21
Utility Plant, Jan. 1	\$	25,181,055	24,436,167	744,888			22
Materials & Supplies	\$	2,135	2,135	0			23
Subtotal	\$	25,183,190	24,438,302	744,888			24
Less: Plant Outside Limits	\$	93,751	0	93,751			25
Taxable Assets	\$	25,089,439	24,438,302	651,137			26
Assessment Ratio	dec.		0.983559	0.983559			27
Assessed Value	\$	24,676,944	24,036,512	640,432			28
Net Local & School Rate	mills		13.381009	14.372339			29
Tax Equiv. Computed for Current Year	\$	330,837	321,633	9,205			30
Tax Equivalent per 1994 PSC Report	\$	185,171					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	330,837					34
Footnotes			*				35

PROPERTY TAX EQUIVALENT (WATER)

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

General footnotes

The utility has plant in two different school districts. Both are in Waukesha County.

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	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)	651,047	4,294			655,341	* 8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	651,047	4,294	0	0	655,341	
PUMPING PLANT						
Land and Land Rights (320)	80,215				80,215	11
Structures and Improvements (321)	1,279,523	8,463			1,287,986	* 12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	660,093	6,110		(350)	665,853	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	2,019,831	14,573	0	(350)	2,034,054	
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)	22,752	165			22,917	* 19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	22,752	165	0	0	22,917	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	42,844				42,844	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	829,831				829,831	24
Transmission and Distribution Mains (343)	2,797,221	50,918	711		2,847,428	* 25
Services (345)	726,536		9,286		717,250	26
Meters (346)	413,669	13,249	8,007		418,911	27
Hydrants (348)	371,081	74,135	4,533		440,683	* 28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	1,841				1,841	29
Total Transmission and Distribution Plant	5,183,023	138,302	22,537	0	5,298,788	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	39,630				39,630	31
Office Furniture and Equipment (391)	13,415	95			13,510	32
Computer Equipment (391.1)	40,063	2,658			42,721	33
Transportation Equipment (392)	69,768	13,822	12,874		70,716	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	18,445	26,000			44,445	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	12,651	482			13,133	39
SCADA Equipment (397.1)	98,851	1,265			100,116	40
Miscellaneous Equipment (398)	13,159				13,159	41
Total General Plant	305,982	44,322	12,874	0	337,430	
Total utility plant in service directly assignable	8,182,635	201,656	35,411	(350)	8,348,530	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	8,182,635	201,656	35,411	(350)	8,348,530	

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)**General footnotes**

The final engineering bills related to the 2007 addition of two wells and a pumphouse were paid in 2008. Additional costs were allocated to the various accounts that showed additions in the prior year. This resulted in minor additions to accounts 314, 321, 332, and 397.1.

If Adjustments for any account are nonzero, please explain.

Account 325 shows an adjustment because in 2007, the pumping equipment was capitalized based on the full contract amount. In 2008, when the final payment was made on the contract, there were some adjustments made so the total was slightly less than originally used so a reduced amount should have been capitalized.

If Plant in Service Additions, Accounts 316 or 343, are greater than zero AND Additions on the Mains schedule are zero, please explain.

The Village of Sussex was involved in two road reconstruction projects during 2008. Both of them involved relaying water main. The additions represent the cost of the original materials plus the contract costs involved to relay them.

If Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.

The retirements represent the original installed cost of mains that were relayed in conjunction with the Village's two road projects during 2008.

If Plant in Service Additions, Account 348, are greater than zero AND Additions on the Hydrants and Distribution System Valves schedule are zero, please explain.

The Village of Sussex was involved in two road reconstruction projects during 2008. Both of them involved relocating water hydrants. The additions represent the cost of the original materials plus the contract costs involved to relocate them.

If Water Treatment Equipment (332) is nonzero, report water treatment information in Reservoirs, Standpipes & Water Treatment schedule, or please explain.

The final engineering bills related to the 2007 addition of two wells and a pumphouse were paid in 2008. Additional costs were allocated to the various accounts that showed additions in the prior year. This resulted in a minor addition to account 332.

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	475,290	5,355			480,645	* 8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	475,290	5,355	0	0	480,645	
PUMPING PLANT						
Land and Land Rights (320)	107,537				107,537	11
Structures and Improvements (321)	731,926	6,785			738,711	* 12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	363,561			(281)	363,280	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	1,203,024	6,785	0	(281)	1,209,528	
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)	13,414	132			13,546	* 19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	13,414	132	0	0	13,546	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	41,214				41,214	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	518,072				518,072	24
Transmission and Distribution Mains (343)	11,139,749	669	310		11,140,108	* 25
Services (345)	2,090,159			4,056	2,086,103	26
Meters (346)	167,574		3,497		164,077	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	1,222,167		3,044		1,219,123	28
Other Transmission and Distribution Plant (349)	804				804	29
Total Transmission and Distribution Plant	15,179,739	669	10,907	0	15,169,501	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	17,309				17,309	31
Office Furniture and Equipment (391)	4,216				4,216	32
Computer Equipment (391.1)	16,585				16,585	33
Transportation Equipment (392)	21,732		5,623		16,109	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	6,857				6,857	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	5,104				5,104	39
SCADA Equipment (397.1)	49,184	1,014			50,198	* 40
Miscellaneous Equipment (398)	5,747				5,747	41
Total General Plant	126,734	1,014	5,623	0	122,125	
Total utility plant in service directly assignable	16,998,201	13,955	16,530	(281)	16,995,345	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	16,998,201	13,955	16,530	(281)	16,995,345	

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

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)

General footnotes

The final engineering bills related to the 2007 addition of two wells and a pumphouse were paid in 2008. Additional costs were allocated to the various accounts that showed additions in the prior year. This resulted in minor additions to accounts 314, 321, 332, and 397.1.

If Adjustments for any account are nonzero, please explain.

Account 325 shows an adjustment because in 2007, the pumping equipment was capitalized based on the full contract amount. In 2008, when the final payment was made on the contract, there were some adjustments made so the total was slightly less than originally used so a reduced amount should have been capitalized.

If Plant in Service Retirements, Accounts 316 or 343, are greater than zero AND Retirements on the Mains schedule are zero, please explain.

The retirement represents the original installed cost of main that was relayed net of the materials cost.

SOURCES OF WATER SUPPLY - STATISTICS

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

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			24,530	24,530	1
February			23,311	23,311	2
March			25,263	25,263	3
April			26,210	26,210	4
May			28,603	28,603	5
June			29,618	29,618	6
July			35,150	35,150	7
August			37,800	37,800	8
September			28,678	28,678	9
October			27,511	27,511	10
November			24,384	24,384	11
December			24,917	24,917	12
Total annual pumpage	0	0	335,975	335,975	

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):	335,975	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	335,975	3
Less: Gallons (000's) sold:	299,852	4
Gallons (000's) entering distribution system but not sold:	36,123	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:		7
Gallons (000's) used for fire protection:	1,491	8
Gallons (000's) used to prevent freezing of distribution system:	52	9
Gallons (000's) used for other system uses:	5,288	10
Subtotal Estimated Usage:	6,831	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	2,650	13
Gallons (000's) lost due to service leaks or breaks:	125	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	100	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	26,417	17
Subtotal of Estimated Losses:	29,292	18
Percentage of water entering distribution system sold:	89%	19
Percentage of unaccounted for water:	8%	20
If more than 25%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,812	22
Date of maximum: 09/01/2008		23
Cause of maximum: Labor Day Holiday - end of summer clean up, washing cars, yardwork, etc.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	449	25
Date of minimum: 04/08/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,288,168	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:	2	32
Number of service breaks repaired this year:	1	33
Population served (estimate the number of individuals served):		34
Inside municipality?	10,045	35
Outside municipality?	28	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)	
CORPORATE CENTER	Well #5	1,245	18	381,709	Yes	1
HICKORY WOODS	Well #4	1,230	18	296,511	Yes	2
SPRING GREEN	Well #3	1,248	12	18,440	Yes	3
SUSSEX ESTATES	Well #2	1,298	12	222,463	Yes	4
SUSSEX HEIGHTS	Well #1	1,295	12	0	No	5
PLAINVIEW ROAD	Well #6	140	10	131,025	Yes	6
PLAINVIEW ROAD	Well #7	1,265	16	117,115	Yes	7

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #3 FIRE PUMP	BOOSTER PUMP #1	BOOSTER PUMP #2	1
Location	W234 N6775 SALEM DRIVE	W234N6775 SALEM DRIVE	W234N6775 SALEM DRIVE	2
Purpose	S	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1983	1983	1983	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	1,500	342	346	8
Pump Motor or Standby Engine Mfr	LINCOLN	U S ELECTRIC	U S ELECTRIC	9
Year Installed	1981	1988	1988	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	40	15	15	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	CC BOOSTER PUMP #1	CC BOOSTER PUMP #2	WELL #1	15
Location	W248N5589 EXECUTIVE DRIVE	W248N5589 EXECUTIVE DRIVE	N69W23759 DONNA DRIVE	16
Purpose	B	B	P	17
Destination	D	D	D	18
Pump Manufacturer	LAYNE	LAYNE	WORTHINGTON	19
Year Installed	1997	1997	1973	20
Type	OTHER	OTHER	OTHER	21
Actual Capacity (gpm)	870	870	436	22
Pump Motor or Standby Engine Mfr	U S MOTOR	U S MOTOR	WESHTINGHOUSE	23
Year Installed	1997	1997	1972	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	50	50	100	26
Footnotes				27
				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #3	WELL #4	1
Location	W241N6586 FIR STREET	W233N6048 LILAC DRIVE	W239N6046 MAPLE AVENUE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULD	FAIRBANKS-MORSE	GOULD	5
Year Installed	2001	1970	1989	6
Type	OTHER	OTHER	OTHER	7
Actual Capacity (gpm)	660	328	894	8
Pump Motor or Standby Engine Mfr	U S MOTOR	NEUMAN	U S MOTOR	9 10
Year Installed	2001	1996	2005	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	100	250	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5	WELL #6	WELL #7	15
Location	W248N5589 EXECUTIVE DR	N79W24251 PLAINVIEW RODA	N79W24251 PLAINVIEW RD	16
Purpose	P	P	P	17
Destination	R	D	D	18
Pump Manufacturer	BYRON JACKSON	GRUNDFUS	GOULD	19
Year Installed	2006	2007	2007	20
Type	SUBMERSIBLE	SUBMERSIBLE	OTHER	21
Actual Capacity (gpm)	850	250	250	22
Pump Motor or Standby Engine Mfr	BYRON JACKSON	CENTRI PRO	U S MOTOR	23 24
Year Installed	2006	2007	2007	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	200	30	300	27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	#1	#2	#3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S	ET	ET	3 4
Year constructed	1977	1988	1996	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	50	109	110	9 10
Total capacity in gallons (actual)	1,000,000	250,000	500,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.8999	0.8999	0.8999	21 22 23
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	24 25
Is water fluoridated (yes, no)?	N	N	N	26 27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	RESERVOIR AT WELL #5	WELL #6	WELL #7	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R			3
Year constructed	1997			4
Primary material (earthen, steel, concrete, other)	CONCRETE			5
Elevation difference in feet (See Headnote 3.)	0			6
Total capacity in gallons (actual)	250,000			7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.8999	0.8999	0.8999	12
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	13
Is water fluoridated (yes, no)?	N	N	N	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	WELLHOUSE #4			1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)				3
Year constructed				4
Primary material (earthen, steel, concrete, other)				5
Elevation difference in feet (See Headnote 3.)				6
Total capacity in gallons (actual)				7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID			9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE			10
Filters, type (gravity, pressure, other, none)	NONE			11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.8999			12
Is a corrosion control chemical used (yes, no)?	Y			13
Is water fluoridated (yes, no)?	N			14
Footnotes				15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	6.000	29,421	68			29,489	*
M	D	8.000	137,381				137,381	2
M	D	10.000	1,580				1,580	3
M	D	12.000	125,480				125,480	4
Total Within Municipality			293,862	68	0	0	293,930	
M	D	8.000	2,353				2,353	5
M	D	12.000	6,122				6,122	6
Total Outside of Municipality			8,475	0	0	0	8,475	
Total Utility			302,337	68	0	0	302,405	

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.

The water utility paid for the main additions with borrowed funds on hand. The additions were part of two road reconstruction projects.

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	179				179		1
M	1.000	2,232		17		2,215	38	2
M	1.250	440				440	119	3
M	1.500	96				96	33	4
M	2.000	22				22	2	5
M	3.000	3				3		6
M	4.000	6				6		7
M	6.000	14				14	1	8
M	8.000	48				48	6	9 *
Total Utility		3,040	0	17	0	3,023	199	

WATER SERVICES

Water Services (Page W-20)

General footnotes

The number of eight inch utility owned services not in use at year end is higher than at the end of 2007 although we did not add any services of this size. The number reported in 2007 was incorrect and should also have been six. In 2007, there were occupancy permits issued for three businesses. These were assumed to have been for three of the previously unused service locations. However, the businesses went in to tenant spaces in buildings already in use.

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	3,116	54	18		3,152	55	1
1.000	81	2			83	4	2
1.500	63				63	6	3
2.000	35	2			37	2	4
3.000	7	0			7	3	5
4.000	4				4	4	6
Total:	3,306	58	18	0	3,346	74	

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	2,949	72	22	11	0	98	3,152	1
1.000	6	45	23	2	0	7	83	2
1.500	0	49	8	2	1	3	63	3
2.000	0	27	6	4	0	0	37	4
3.000	0	1	1	5	0	0	7	5
4.000	0	0	4	0	0	0	4	6
Total:	2,955	194	64	24	1	108	3,346	

METERS

Meters (Page W-21)

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

Within the past 10 years or so, the utility has converted most of the meters (1 inch and smaller) to be remotely read. The original cycle converted all the meters over a nine year period so 2008 was an off year before the cycle starts up again in 2009 to replace the earliest group of meters.

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	4				4	1
Within Municipality	693	3	4		692	2
Total Fire Hydrants	697	3	4	0	696	
Flushing Hydrants						
	3				3	3
Total Flushing Hydrants	3	0	0	0	3	

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:	696	*
Number of distribution system valves end of year:	1,509	
Number of distribution valves operated during year:	579	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

During 2008, we did not operate 50% of the valves. The water utility employees were needed to help with other public works areas due to an extended medical leave by one employee.
