



3013 (02-05-09)

ANNUAL REPORT

OF

Name: VILLAGE OF WESTON WATER UTILITY

Principal Office: 5500 SCHOFIELD AVENUE
WESTON, WI 54476

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 JOHN JACOBS of
(Person responsible for accounts)

VILLAGE OF WESTON WATER UTILITY, certify that I
(Utility Name)

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

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

FINANCE DIRECTOR/TREASURER
(Title)

TABLE OF CONTENTS

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

TABLE OF CONTENTS

Schedule Name	Page
WATER OPERATING SECTION	
Water Services	W-20
Meters	W-21
Hydrants and Distribution System Valves	W-22

IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF WESTON WATER UTILITY

Utility Address: 5500 SCHOFIELD AVENUE
WESTON, WI 54476

When was utility organized? 8/8/1968

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JOHN JACOBS

Title: FINANCE DIRECTOR / TREASURER

Office Address:

5500 SCHOFIELD AVENUE
WESTON, WI 54476

Telephone: (715) 359 - 6114

Fax Number: (715) 359 - 6117

Email Address: jjacobs@westonwisconsin.org

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

Name: JOHN JACOBS

Title: FINANCE DIRECTOR / TREASURER

Office Address:

5500 SCHOFIELD AVE
WESTON, WI 54476

Telephone: (715) 359 - 6114

Fax Number: (715) 359 - 6117

Email Address: jjacobs@westonwisconsin.org

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

Name: JON ZIEGLER

Title: CHAIRMAN OF PUBLICWORKS/UTILITIES COMMITTEE

Office Address:

5500 SCHOFIELD AVENUE
WESTON, WI 54476

Telephone: (715) 359 - 6114

Fax Number: (715) 359 - 6117

Email Address: jjacobs@westonwisconsin.org

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

YES

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

Name:

Title:

Office Address: CLIFTON GUNDERSON LLP

201 FRONTENAC AVENUE
P.O. BOX 106
STEVENS POINT, WI 54481-0106

Telephone: (715) 344 - 4984

Fax Number: (715) 344 - 8544

Email Address: mike.lensmire@cliftoncpa.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 7/9/2008

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2007

Names and titles of utility management including manager or superintendent:

Name: KEITH DONNER, P.E.

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

5500 SCHOFIELD AVENUE
WESTON, WI 54476

Telephone: (715) 359 - 6114

Fax Number: (715) 359 - 6117

Email Address: kdonner@westonwisconsin.org

Name of utility commission/committee: VILLAGE BOARD; PUBLIC WORKS & UTILITIES COMMITTEE

Names of members of utility commission/committee:

- TOM BENISHEK, CITIZEN COMMITTEE MEMBER
- GREG FALKOWSKI, CITIZEN COMMITTEE MEMBER
- MARK PORLIER, CITIZEN COMMITTEE MEMBER
- KAREN SCHMUTZLER, VILLAGE TRUSTEE
- JON ZIEGLER, CHAIRMAN-UTILITIES COMMITTEE

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)	1,972,777	1,971,237	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	916,351	799,786	2
Depreciation Expense (403)	344,287	315,403	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	398,921	374,034	5
Total Operating Expenses	1,659,559	1,489,223	
Net Operating Income	313,218	482,014	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	313,218	482,014	
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)	157,870	219,383	10
Miscellaneous Nonoperating Income (421)	64,597	17,600	11
Total Other Income	222,467	236,983	
Total Income	535,685	718,997	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(65,060)	(260,240)	12
Other Income Deductions (426)	187,937	251,724	13
Total Miscellaneous Income Deductions	122,877	(8,516)	
Income Before Interest Charges	412,808	727,513	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	132,667	137,866	14
Amortization of Debt Discount and Expense (428)	39,987	43,683	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	172,654	181,549	
Net Income	240,154	545,964	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	15,608,634	15,092,972	20
Balance Transferred from Income (433)	240,154	545,964	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	26,619	23
Appropriations of Surplus--Debit (436)	(12,025)	3,683	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	15,860,813	15,608,634	

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	1,972,777	0	1,972,777	1
Total (Acct. 400):	1,972,777	0	1,972,777	
Operation and Maintenance Expense (401-402):				
Derived	916,351	0	916,351	2
Total (Acct. 401-402):	916,351	0	916,351	
Depreciation Expense (403):				
Derived	344,287	0	344,287	3
Total (Acct. 403):	344,287	0	344,287	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	398,921	0	398,921	5
Total (Acct. 408):	398,921	0	398,921	
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:	313,218	0	313,218	
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):				
SPECIAL ASSESSMENT INTEREST	11,687	0	11,687	11
INTEREST FROM BANKS/INVESTMENTS	146,183		146,183	12
Total (Acct. 419):	157,870	0	157,870	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		64,576	64,576	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):				
SALE OF MATERIALS	21		21	14
Total (Acct. 421):	21	64,576	64,597	
TOTAL OTHER INCOME:	157,891	64,576	222,467	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(65,060)	0	(65,060)	15
NONE			0	16
Total (Acct. 425):	(65,060)	0	(65,060)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	187,937	187,937	17
NONE			0	18
Total (Acct. 426):	0	187,937	187,937	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(65,060)	187,937	122,877	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	132,667	0	132,667	19
Total (Acct. 427):	132,667	0	132,667	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION - LOSS ON 2006B REFUNDING	25,451	0	25,451	20
AMORTIZATION - DEBT ISSUE COSTS	7,227	0	7,227	21
AMORTIZATION - DEBT DISCOUNTS	7,309		7,309	22
Total (Acct. 428):	39,987	0	39,987	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	23
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	24
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	25
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	26
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	172,654	0	172,654	
NET INCOME:	363,515	(123,361)	240,154	

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				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	6,437,381	9,171,253	15,608,634	27
Total (Acct. 216):	6,437,381	9,171,253	15,608,634	
Balance Transferred from Income (433):				
Derived	363,515	(123,361)	240,154	28
Total (Acct. 433):	363,515	(123,361)	240,154	
Miscellaneous Credits to Surplus (434):				
NONE			0	29
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	30
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	(12,025)		(12,025)	31
Total (Acct. 436)--Debit:	(12,025)	0	(12,025)	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	32
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	6,812,921	9,047,892	15,860,813	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,972,777	0	0	0	1,972,777	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	486				486	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,972,291	0	0	0	1,972,291	

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	296,536	0	296,536	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	296,536	0	296,536	

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	4.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	26,513,318	26,066,669	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,592,391	4,128,064	2
Utility Plant Acquisition Adjustments (117-118)	0	0	3
Other Utility Plant Adjustments (119)	0	0	4
Total Net Utility Plant	21,920,927	21,938,605	
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)	0	0	8
Sinking Funds (125)	602,282	989,340	9
Depreciation Fund (126)	0	0	10
Other Special Funds (128)	0	0	11
Total Other Property and Investments	602,282	989,340	
CURRENT AND ACCRUED ASSETS			
Cash (131)	3,369,286	2,943,115	12
Special Deposits (134)	0	0	13
Working Funds (135)	0	0	14
Temporary Cash Investments (136)	0	0	15
Notes Receivable (141)	227,678	241,786	16
Customer Accounts Receivable (142)	263,935	254,645	17
Other Accounts Receivable (143)	95,386	97,511	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	9,709	13,335	20
Plant Materials and Operating Supplies (154)	74,383	45,594	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	325	308	25
Interest and Dividends Receivable (171)	32,126	30,899	26
Accrued Utility Revenues (173)	0	0	27
Miscellaneous Current and Accrued Assets (174)	0	0	28
Total Current and Accrued Assets	4,072,828	3,627,193	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	67,034	107,021	29
Extraordinary Property Losses (182)	0	0	30
Preliminary Survey and Investigation Charges (183)	0	0	31
Clearing Accounts (184)	0	0	32
Temporary Facilities (185)	0	0	33
Miscellaneous Deferred Debits (186)	0	0	34
Total Deferred Debits	67,034	107,021	
Total Assets and Other Debits	26,663,071	26,662,159	

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)	5,791,468	5,791,468	35
Appropriated Earned Surplus (215)	359,529	371,554	36
Unappropriated Earned Surplus (216)	15,860,813	15,608,634	37
Total Proprietary Capital	22,011,810	21,771,656	
LONG-TERM DEBT			
Bonds (221)	2,881,000	3,086,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	299,300	322,300	40
Total Long-Term Debt	3,180,300	3,408,300	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	36,279	8,108	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)	0	0	44
Taxes Accrued (236)	378,296	352,984	45
Interest Accrued (237)	42,652	46,971	46
Tax Collections Payable (241)	0	0	47
Miscellaneous Current and Accrued Liabilities (242)	24,026	19,372	48
Total Current and Accrued Liabilities	481,253	427,435	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)	0	0	50
Other Deferred Credits (253)	989,708	1,054,768	51
Total Deferred Credits	989,708	1,054,768	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	52
Injuries and Damages Reserve (262)	0	0	53
Pensions and Benefits Reserve (263)	0	0	54
Miscellaneous Operating Reserves (265)	0	0	55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	26,663,071	26,662,159	

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	26,066,669	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)	15,174,245	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	11,335,088	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)	3,985				8
Total Utility Plant	26,513,318	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)	2,189,625	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,402,766	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	4,592,391	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	21,920,927	0	0	0	

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

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,913,235				1,913,235	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	344,287				344,287	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	16,293				16,293	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	360,580	0	0	0	360,580	16
Debits during year						17
Book cost of plant retired	81,006				81,006	18
Cost of removal	0				0	19
Other debits (specify):						20
Adj Prior year removal of truck	3,184				3,184	21
					0	22
					0	23
					0	24
Total debits	84,190	0	0	0	84,190	25
Balance end of year (111.1)	2,189,625	0	0	0	2,189,625	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)	2,214,829				2,214,829	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	187,937				187,937	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	187,937	0	0	0	187,937	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	2,402,766	0	0	0	2,402,766	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

1. Report separately each item of property with a book cost of \$5,000 or more included in account 121.
2. Other items may be grouped by classes of property.
3. Describe in detail any investment in sewer department carried in this account.

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	0			0	1
NONE	0			0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0			0	3
Net Nonutility Property	0	0	0	0	

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

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

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)	74,383	45,594
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	74,383	45,594

**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)				
1997C WATER REVENUE/REFUNDING BONDS	8,083	428	0	1
2000C WATER REVENUE BONDS	2,399	428	400	2
2001C WATER REVENUE BONDS	786	428	9,559	3
2006B WATER REVENUE/REFUNDING BONDS	28,719	428	57,075	4
Total			67,034	
Unamortized premium on debt (251)				
NONE				5
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	5,791,468	1
Changes during year (explain):		
NONE		2
Balance end of year	5,791,468	

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)	
1997C WATER REVENUE/REFUNDING BONDS	12/01/1997	03/01/2008	4.74%	0	1
2000C WATER REVENUE BONDS	11/15/2000	03/01/2009	5.22%	60,000	2
2001C WATER REVENUE BONDS	06/01/2001	03/01/2021	5.07%	340,000	3
2006B WATER REVENUE/REFUNDING BONDS	01/01/2006	03/01/2025	4.12%	2,481,000	4
Total Bonds (Account 221):				<u>2,881,000</u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

1. Report each class of debt included in Accounts 223, 224 and 231.
2. Proceeds of general obligation issues, if subject to repayment by the utility, should be included in Account 223.
3. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
2007 GEN OBLIG PROMISSORY NOTES	09/06/2007	10/01/2017	4.06%	279,300	2
2005 GEN OBLIG PROMISSORY NOTES	04/15/2005	04/01/2015	4.08%	20,000	3
Total for Account 224				299,300	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	352,984	1
Accruals:		
Charged water department expense	378,009	2
Charged electric department expense		3
Charged sewer department expense	4,630	4
Other (explain):		
NONE		5
Total Accruals and other credits	382,639	
Taxes paid during year:		
County, state and local taxes	352,984	6
Social Security taxes		7
PSC Remainder Assessment	4,343	8
Other (explain):		
NONE		9
Total payments and other debits	357,327	
Balance end of year	378,296	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
1997C WATER REVENUE/REFUNDING BONDS	1,778	889	2,667	0	2
2001C WATER REVENUE BONDS	6,088	17,532	17,825	5,795	3
2000C WATER REVENUE BONDS	2,090	3,670	4,710	1,050	4
2006B WATER REVENUE/REFUNDING BONDS	33,033	98,660	98,835	32,858	5
Subtotal	42,989	120,751	124,037	39,703	
Advances from Municipality (223)					
NONE	0			0	6
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2007 GEN OBLIG PROMISSORY NOTES	3,655	11,079	11,954	2,780	7
2004 GEN OBLIG PROMISSORY NOTES	0			0	8
2005 GEN OBLIG PROMISSORY NOTES	327	837	995	169	9
Subtotal	3,982	11,916	12,949	2,949	
Notes Payable (231)					
SHORT-TERM NOTES PAYABLE	0			0	10
Subtotal	0	0	0	0	
Total	46,971	132,667	136,986	42,652	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
RESTRICTED FUNDS	602,282	3
Total (Acct. 125):	602,282	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
SPECIAL ASSESSMENTS	227,678	7
Total (Acct. 141):	227,678	
Customer Accounts Receivable (142):		
Water	117,014	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
UNBILLED RECEIVABLES	146,921	11
Total (Acct. 142):	263,935	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
MISCELLANEOUS	3,586	14
PROPERTY TAXES - DELINQUENT UTILITIES	91,800	15
Total (Acct. 143):	95,386	
Receivables from Municipality (145):		
DUE FROM OTHER GOVERNMENTS	9,709	16
Total (Acct. 145):	9,709	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
MISCELLANEOUS PREPAIDS	325	17
Total (Acct. 165):	325	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		23
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	975,905	24
DEFERRED SPECIAL ASSESSMENTS	13,803	25
Total (Acct. 253):	989,708	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

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

Done

RETURN ON RATE BASE COMPUTATION

1. The data used in calculating rate base are averages.
2. Calculate those averages by summing the first-of-year and the end-of-year figures for each account and then dividing the sum by two.
3. Note: Do not include contributed plant in service, property held for future use, or construction work in progress with utility plant in service. These are not rate base components.

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	14,911,781	0	0	0	14,911,781	1
Materials and Supplies	59,988	0	0	0	59,988	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,051,430	0	0	0	2,051,430	4
Customer Advances for Construction					0	5
Regulatory Liability	1,008,435	0	0	0	1,008,435	6
NONE					0	7
Average Net Rate Base	11,911,904	0	0	0	11,911,904	
Net Operating Income	313,218	0	0	0	313,218	8
Net Operating Income as a percent of						
Average Net Rate Base	2.63%	N/A	N/A	N/A	2.63%	

**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	1,040,965	0	0	0	1,040,965	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	65,060	0	0	0	65,060	3
Other (specify):						
NONE					0	4
Balance End of Year	975,905	0	0	0	975,905	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

In 2008 the Utility worked with the PSC on a water rate study. A new water rate structure was developed and tariffs were updated.. The Utility held its pubic hearing on January 14, 2009. The new rates wil be phased in starting April 2009.

*

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)	1,895,631	1,901,261	1
Total Sales of Water	1,895,631	1,901,261	
Other Operating Revenues			
Forfeited Discounts (470)	7,767	6,836	2
Rents from Water Property (472)	22,414	20,670	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	46,965	42,108	5
Total Other Operating Revenues	77,146	69,614	
Total Operating Revenues	1,972,777	1,970,875	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	63,194	59,674	6
Pumping Expenses (620-633)	124,087	124,089	7
Water Treatment Expenses (640-652)	203,301	172,572	8
Transmission and Distribution Expenses (660-678)	199,762	169,696	9
Customer Accounts Expenses (901-906)	84,465	58,404	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	241,542	215,351	12
Total Operation and Maintenance Expenses	916,351	799,786	
Other Operating Expenses			
Depreciation Expense (403)	344,287	315,403	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	398,921	374,034	15
Total Other Operating Expenses	743,208	689,437	
Total Operating Expenses	1,659,559	1,489,223	
NET OPERATING INCOME	313,218	481,652	

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)	5	334	811	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	5	334	811	
Metered Sales to General Customers (461)				
Residential (461.1)	4,434	242,437	823,088	5
Commercial (461.2)	573	156,615	357,294	6
Industrial (461.3)	4	204,725	173,579	7
Public Authority (461.4)	46	21,842	49,674	8
Total Metered Sales to General Customers (461)	5,057	625,619	1,403,635	
Private Fire Protection Service (462)	58		43,277	9
Public Fire Protection Service (463)	2		447,908	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	5,122	625,953	1,895,631	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	1
NONE				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):		
Wholesale fire protection billed		1
Amount billed (usually per rate schedule F-1 or Fd-1)	447,908	2
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		3
Other (specify):		
NONE		4
Total Public Fire Protection Service (463)	447,908	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	7,767	6
Other (specify):		
Total Forfeited Discounts (470)	7,767	
Rents from Water Property (472):		
WATER TOWER LEASE	22,414	7
Total Rents from Water Property (472)	22,414	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
RECONNECTION FEES	1,095	9
PRIVATE WELL PERMITS	14,541	10
PERMITS	490	11
ASSESSMENT CHECKING	2,650	12
VACANT LOT STANDBY CHARGES	16,100	13
MISCELLANEOUS/OTHER	429	14
Return on net investment in meters charged to sewer department	11,660	15
Other (specify):		
Total Other Water Revenues (474)	46,965	

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.

ACCOUNT 474 (Other Water Revenues)

Vacant Lot Standby Charges - \$16,100

This represents the fees charged on the December 2008 tax levy to those properties that have water service crossing the frontage of their property, but which customers have not yet hooked up to the Utility's service to date.

Private Well Permits - \$14,541

The private well permit costs \$100.00 and is good for 5-years. This \$100.00 fee/5-year permit covers the cross-connection inspection (inside the home) and up to two water samples drawn.

Return on net investment in meteres charged to Sewer Utility - \$11,660

This represents the 50% allocation charge to the Sewer Utility for rate of return on meters. The other 50% allocation charge is assumed by the Water Utility

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)	0	0	1
Operation Labor and Expenses (601)	4,543	3,206	2
Purchased Water (602)	30,598	28,767	3
Miscellaneous Expenses (603)	541	44	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)	0	0	9
Maintenance of Wells and Springs (614)	26,929	27,657	10
Maintenance of Supply Mains (616)	0	0	11
Maintenance of Miscellaneous Water Source Plant (617)	583	0	12
Total Source of Supply Expenses	63,194	59,674	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	0	0	13
Fuel for Power Production (621)	1,180	0	14
Power Production Labor and Expenses (622)	0	0	15
Fuel or Power Purchased for Pumping (623)	81,220	93,407	* 16
Pumping Labor and Expenses (624)	27,314	24,273	17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	9,649	120	19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	0	0	21
Maintenance of Structures and Improvements (631)	3,875	0	22
Maintenance of Power Production Equipment (632)	0	0	23
Maintenance of Pumping Equipment (633)	849	6,289	24
Total Pumping Expenses	124,087	124,089	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	0	0	25
Chemicals (641)	141,928	124,575	* 26
Operation Labor and Expenses (642)	50,943	45,378	27
Miscellaneous Expenses (643)	4,399	0	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	0	0	30
Maintenance of Structures and Improvements (651)	3,877	0	31
Maintenance of Water Treatment Equipment (652)	2,154	2,619	32
Total Water Treatment Expenses	203,301	172,572	

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)	8,875	22,096	* 33
Storage Facilities Expenses (661)	3,432	0	34
Transmission and Distribution Lines Expenses (662)	19,488	24,749	35
Meter Expenses (663)	23,479	17,737	36
Customer Installations Expenses (664)	0	0	37
Miscellaneous Expenses (665)	4,862	18,974	* 38
Rents (666)	0	0	39
Maintenance Supervision and Engineering (670)	0	0	40
Maintenance of Structures and Improvements (671)	0	0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	27,877	1,114	42
Maintenance of Transmission and Distribution Mains (673)	43,124	22,375	* 43
Maintenance of Services (675)	41,917	33,854	44
Maintenance of Meters (676)	14,954	18,738	45
Maintenance of Hydrants (677)	10,316	5,584	46
Maintenance of Miscellaneous Plant (678)	1,438	4,475	47
Total Transmission and Distribution Expenses	199,762	169,696	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	11,625	0	48
Meter Reading Expenses (902)	18,096	14,478	49
Customer Records and Collection Expenses (903)	37,672	32,423	50
Uncollectible Accounts (904)	486	0	51
Miscellaneous Customer Accounts Expenses (905)	1,919	0	52
Customer Service and Information Expenses (906)	14,667	0	53
Total Customer Accounts Expenses	84,465	46,901	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	56,267	52,090	55
Office Supplies and Expenses (921)	6,615	3,414	56
Administrative Expenses Transferred--Credit (922)	0	0	57
Outside Services Employed (923)	11,985	14,688	58
Property Insurance (924)	6,652	6,070	59
Injuries and Damages (925)	14,046	12,581	60
Employee Pensions and Benefits (926)	137,285	115,212	* 61
Regulatory Commission Expenses (928)	1,118	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)	4,196	4,875	64
Rents (931)	0	0	65
Maintenance of General Plant (932)	3,378	0	66
Total Administrative and General Expenses	241,542	208,930	
Total Operation and Maintenance Expenses	916,351	781,862	

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 623 (Electric Power Purchased for Pumping) - \$81,220

This is a decrease of \$12,187. In 2008 the Utility had a well shut down for a while causing a decrease in power needed.

ACCOUNT 641 (Chemicals)- \$141,928

This account went up \$17,353 because of the increase in Aquadene.

ACCOUNT 660 (Operation Supervision and Engineering) - \$8,875

This account decreased \$13,221. In prior year column old account 640 was allocated between 660,662, and 663 based on current year allocation.

ACCOUNT 663 (Meter Expense)- \$23,479

This account is new since we changed to an AB. The Utility was aggressive in 2008 and changed out a lot of old meters.

ACCOUNT 665 (Miscellaneous Expense) - \$18,974

This account decreased \$14,112. In 2008 the amounts from this account were allocated to more specific accounts available with the AB upgrade.

ACCOUNT 673 (Maintenance of Mains) - \$70,449

There was an increase of \$48,074 in this account. The Utility has replaced a lot of water valves in 2008.

ACCOUNT 901 (Supervision) - \$11,625

This is a new account since we upgraded to an AB.

ACCOUNT 904 (Customer Service and Information)- \$14,667

This is a new account since we upgraded to an AB. It includes Diggers Hotline expenses.

ACCOUNT 925 (Employee Pensions and Benefits) \$137,285

The increase in this account, \$22,074 is because we have a Utility employee who qualified for sick leave to be converted to retirement benefits.

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		378,296	357,509	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,630	4,525	2
Net property tax equivalent		373,666	352,984	
Social Security		20,912	18,856	3
PSC Remainder Assessment		4,343	2,194	4
Other (specify): NONE		0	0	5
Total tax expense		398,921	374,034	

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			Marathon				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.173372				2
County tax rate	mills		5.261100				3
Local tax rate	mills		5.082510				4
School tax rate	mills		9.724323				5
Voc. school tax rate	mills		1.889164				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		22.130469				9
Less: state credit	mills		1.235871				10
Net tax rate	mills		20.894598				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		5.082510				12
Combined School Tax Rate	mills		11.613487				13
Other Tax Rate - Local	mills		0.000000				14
Total Local & School Tax	mills		16.695997				15
Total Tax Rate	mills		22.130469				16
Ratio of Local and School Tax to Total	dec.		0.754435				17
Total tax net of state credit	mills		20.894598				18
Net Local and School Tax Rate	mills		15.763613				19
Utility Plant, Jan. 1	\$	26,066,669	26,066,669				20
Materials & Supplies	\$	45,594	45,594				21
Subtotal	\$	26,112,263	26,112,263				22
Less: Plant Outside Limits	\$	1,596,917	1,596,917				23
Taxable Assets	\$	24,515,346	24,515,346				24
Assessment Ratio	dec.		0.978900				25
Assessed Value	\$	23,998,072	23,998,072				26
Net Local & School Rate	mills		15.763613				27
Tax Equiv. Computed for Current Year	\$	378,296	378,296				28
Tax Equivalent per 1994 PSC Report	\$	129,161					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	378,296					31
Footnotes							32

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)	319				319	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	319	0	0	0	319	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	80,712				80,712	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)	587,108				587,108	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	667,820	0	0	0	667,820	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	699,307				699,307	12
Other Power Production Equipment (323)	82,311				82,311	13
Electric Pumping Equipment (325)	353,516				353,516	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	134,147				134,147	16
Total Pumping Plant	1,269,281	0	0	0	1,269,281	
WATER TREATMENT PLANT						
Land and Land Rights (330)	30,481				30,481	17
Structures and Improvements (331)	299,562				299,562	18
Sand or Other Media Filtration Equipment (332)	731,607				731,607	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	1,061,650	0	0	0	1,061,650	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	150,026				150,026	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,283,928				1,283,928	24
Transmission and Distribution Mains (343)	6,944,548	418,415	36,425	(8,299)	7,318,239	* 25
Services (345)	1,273,740	69,404	2,422		1,340,722	26
Meters (346)	584,869	55,579	40,393		600,055	27
Hydrants (348)	1,009,751	30,854	1,766		1,038,839	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	11,246,862	574,252	81,006	(8,299)	11,731,809	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	20,979				20,979	31
Office Furniture and Equipment (391)	8,841	1,400			10,241	32
Computer Equipment (391.1)	56,192	19,030			75,222	33
Transportation Equipment (392)	71,009	22,735		(3,184)	90,560	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	2,391				2,391	36
Laboratory Equipment (395)	5,794				5,794	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	202,312				202,312	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	35,867				35,867	41
Total General Plant	403,385	43,165	0	(3,184)	443,366	
Total utility plant in service directly assignable	14,649,317	617,417	81,006	(11,483)	15,174,245	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	14,649,317	617,417	81,006	(11,483)	15,174,245	

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 343 (Transmission and Distribution Mains) ADJ \$8,299

The Utility originally set up a payable debiting mains in previous year and that expense was never used, we reversed the Accounts Payable taking it out of mains.

ACCOUNT 392 (Transportation Equipment) ADJ \$3,184

The Utility originally removed a truck in the past and the full amount of the truck was never removed. Adjusted the variance.

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.

In 2008 the Utility went through and replaced hydrant valves. The Utility spent around \$10,000 replacing valves. The Utility believes that they added life on to the hydrants by replacing valves and determined they would capitalize the cost of replacing hydrant valves. Only part of the Addition cost in account 348 represents the cost for added hydrants.

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

In 2008 the Utility went through and replaced hydrant valves. The Utility spent around \$10,000 replacing valves. The Utility believes that they added life on to the hydrants by replacing valves and determined they would capitalize the cost of replacing hydrant valves. The utility estimated the cost of removal for the valves and entered it in account 348 but there are no retirements on page W-22.

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)	8,186,604	64,576			8,251,180	25
Services (345)	1,892,157				1,892,157	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)	1,191,751				1,191,751	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	11,270,512	64,576	0	0	11,335,088	
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	11,270,512	64,576	0	0	11,335,088	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	11,270,512	64,576	0	0	11,335,088	

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)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)	85,120	2.90%	17,026	4
Supply Mains (316)				5
Other Water Source Plant (317)				6
Total Source of Supply Plant	85,120		17,026	
PUMPING PLANT				
Structures and Improvements (321)	99,495	3.20%	22,378	7
Other Power Production Equipment (323)	16,321	4.40%	3,622	8
Electric Pumping Equipment (325)	77,605	4.40%	15,555	9
Diesel Pumping Equipment (326)				10
Other Pumping Equipment (328)	31,002	4.40%	5,902	11
Total Pumping Plant	224,423		47,457	
WATER TREATMENT PLANT				
Structures and Improvements (331)	50,067	3.20%	9,586	12
Sand or Other Media Filtration Equipment (332)	124,566	3.30%	24,143	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)		3.30%		15
Total Water Treatment Plant	174,633		33,729	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				16
Distribution Reservoirs and Standpipes (342)	128,035	1.90%	24,395	17
Transmission and Distribution Mains (343)	560,833	1.30%	92,708	18
Services (345)	228,376	2.90%	37,910	19
Meters (346)	157,084	5.50%	32,585	20
Hydrants (348)	136,255	2.20%	22,535	21
Other Transmission and Distribution Plant (349)				22
Total Transmission and Distribution Plant	1,210,583		210,133	
GENERAL PLANT				
Structures and Improvements (390)	3,207	2.90%	608	23
Office Furniture and Equipment (391)	2,781	5.80%	554	24
Computer Equipment (391.1)	56,192	26.70%	17,543	25
Transportation Equipment (392)	53,319	13.30%	10,744	26
Stores Equipment (393)				27
Tools, Shop and Garage Equipment (394)	745	5.80%	139	28
Laboratory Equipment (395)	1,726	5.80%	336	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					0	3
314					102,146	4
316					0	5
317					0	6
	0	0	0	0	102,146	
321					121,873	7
323					19,943	8
325					93,160	9
326					0	10
328					36,904	11
	0	0	0	0	271,880	
331					59,653	12
332					148,709	13
333					0	14
334					0	15
	0	0	0	0	208,362	
341					0	16
342					152,430	17
343	36,425				617,116	18
345	2,422				263,864	19
346	40,393				149,276	20
348	1,766				157,024	21
349					0	22
	81,006	0	0	0	1,339,710	
390					3,815	23
391					3,335	24
391.1					73,735	25
392				(3,184)	60,879	26
393					0	27
394					884	28
395					2,062	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)				30
Communication Equipment (397)	89,556	10.00%	20,231	31
SCADA Equipment (397.1)				32
Miscellaneous Equipment (398)	10,950	5.80%	2,080	33
Total General Plant	218,476		52,235	
Total accum. prov. directly assignable	1,913,235		360,580	
 Common Utility Plant Allocated to Water Department				 34
 Total accum. prov. for depreciation	 1,913,235		 360,580	

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					0	30
397					109,787	31
397.1					0	32
398					13,030	33
	0	0	0	(3,184)	267,527	
	81,006	0	0	(3,184)	2,189,625	
					0	34
	81,006	0	0	(3,184)	2,189,625	

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 392 (Transportation Equipment) ADJ \$3,184

The Utility originally removed a truck in the past and the full amount of the truck was never removed. Adjusted the variance.

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

This page intentionally left blank

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)				1
Collecting and Impounding Reservoirs (312)				2
Lake, River and Other Intakes (313)				3
Wells and Springs (314)				4
Supply Mains (316)				5
Other Water Source Plant (317)				6
Total Source of Supply Plant	<u>0</u>		<u>0</u>	
PUMPING PLANT				
Structures and Improvements (321)				7
Other Power Production Equipment (323)				8
Electric Pumping Equipment (325)				9
Diesel Pumping Equipment (326)				10
Other Pumping Equipment (328)				11
Total Pumping Plant	<u>0</u>		<u>0</u>	
WATER TREATMENT PLANT				
Structures and Improvements (331)				12
Sand or Other Media Filtration Equipment (332)				13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	<u>0</u>		<u>0</u>	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)				16
Distribution Reservoirs and Standpipes (342)				17
Transmission and Distribution Mains (343)	1,262,453	1.30%	106,846	18
Services (345)	642,300	2.90%	54,873	19
Meters (346)				20
Hydrants (348)	310,076	2.20%	26,218	21
Other Transmission and Distribution Plant (349)				22
Total Transmission and Distribution Plant	<u>2,214,829</u>		<u>187,937</u>	
GENERAL PLANT				
Structures and Improvements (390)				23
Office Furniture and Equipment (391)				24
Computer Equipment (391.1)				25
Transportation Equipment (392)				26
Stores Equipment (393)				27
Tools, Shop and Garage Equipment (394)				28
Laboratory Equipment (395)				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					1,369,299	18
345					697,173	19
346					0	20
348					336,294	21
349					0	22
	0	0	0	0	2,402,766	
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)			30
Communication Equipment (397)			31
SCADA Equipment (397.1)			32
Miscellaneous Equipment (398)			33
Total General Plant	<u>0</u>		<u>0</u>
Total accum. prov. directly assignable	<u>2,214,829</u>		<u>187,937</u>
Common Utility Plant Allocated to Water Department			34
Total accum. prov. for depreciation	<u><u>2,214,829</u></u>		<u><u>187,937</u></u>

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	
	0	0	0	0	2,402,766	
					0	34
	0	0	0	0	2,402,766	

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	11,839		40,278	52,117	1
February			48,459	48,459	2
March			51,139	51,139	3
April			53,400	53,400	4
May			60,316	60,316	5
June			60,818	60,818	6
July			75,028	75,028	7
August			81,926	81,926	8
September			67,325	67,325	9
October			58,433	58,433	10
November			48,595	48,595	11
December			50,343	50,343	12
Total annual pumpage	11,839	0	696,060	707,899	

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):	707,899	1
Less: Gallons (000's) used in the treatment process:	11,573	2
Subtotal: Gallons (000's) entering distribution system:	696,326	3
Less: Gallons (000's) sold:	625,953	4
Gallons (000's) entering distribution system but not sold:	70,373	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	7,607	7
Gallons (000's) used for fire protection:	800	8
Gallons (000's) used to prevent freezing of distribution system:	170	9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	8,577	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	1,296	13
Gallons (000's) lost due to service leaks or breaks:	20	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	50	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	60,430	17
Subtotal of Estimated Losses:	61,796	18
Percentage of water entering distribution system sold:	90%	19
Percentage of unaccounted for water:	9%	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.)	3,408	22
Date of maximum: 08/20/2008		23
Cause of maximum: Lawn Watering		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	957	25
Date of minimum: 01/04/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	984,120	27
If water is purchased:		28
Vendor Name: VILLAGE OF ROTHSCHILD		29
Point of Delivery: FOREMOST DAIRY		30
What percentage of purchased water is surface water? 0%		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?	10,580	35
Outside municipality?	1,380	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)	
ALTA VERDA	1	78	12	864,000	Yes	1
BLOEDEL	5	85	20	1,296,000	Yes	2
FOREMOST	2	70	16	1,000,000	Yes	3
MESKER	3	92	20	1,440,000	Yes	4
STERNBERG	4	83	20	1,440,000	Yes	5
RIPPLING CREEK	6	111	16	812,000	Yes	6

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	1	2	3	1
Location	ALTA VERDE	FOREMOST	MESKER	2
Purpose	P	P	P	3
Destination	D	D	T	4
Pump Manufacturer	CHRISTIANSEN	LAYNE & BOWLER	GOULDS	5
Year Installed	1999	1993	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	630	930	8
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC	U.S. MOTORS	NEWMAN	9
Year Installed	1999	1993	1988	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	60	50	75	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	4	5	6	15
Location	STERNBERG	BLOEDEL	RIPPLING CREEK	16
Purpose	P	P	P	17
Destination	T	D	D	18
Pump Manufacturer	LAYNE & BOWLER	GOULDS	CHRISTENSEN PUMPS	19
Year Installed	1980	2001	2007	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	925	890	550	22
Pump Motor or Standby Engine Mfr	NEWMAN	U.S. MOTORS	EMERSON MOTOR CO	23
Year Installed	1988	2001	2007	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	75	75	120	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	BOOSTER #1	BOOSTER #2	STANDBY - 1	1
Location	TREATMENT PLANT	TREATMENT PLANT	ALTA VERDE	2
Purpose	B	B	S	3
Destination	D	D		4
Pump Manufacturer	LAYNE & BOWLER	LAYNE & BOWLER		5
Year Installed	1988	1988		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	1,120	1,120		8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	NEWMAN	WAUKESHA	10
Year Installed	1980	1973	1963	11
Type	ELECTRIC	ELECTRIC	NATURAL GAS	12
Horsepower	100	100	320	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	STANDBY - 2	STANDBY - 3	STANDBY - 4	15
Location	FOREMOST	MESKER	STERNBERG	16
Purpose	S	S	S	17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr	WAUKESHA	WAUKESHA	CUMMINS/ONAN - ENGINE	24
Year Installed	1965	1973	1988	25
Type	NATURAL GAS	NATURAL GAS	DIESEL	26
Horsepower	320	817	390	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	STANDBY - 5	STANDBY 6		1
Location	BLOEDEL	RIPPLING CREEK		2
Purpose	S	S		3
Destination				4
Pump Manufacturer				5
Year Installed				6
Type				7
Actual Capacity (gpm)				8
Pump Motor or Standby Engine Mfr	CUMMINS/ONAN - ENGINE	GENERAL MOTORS - ENGINE		10
Year Installed	2001	2007		11
Type	NATURAL GAS	NATURAL GAS		12
Horsepower	230	162		13
Footnotes				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	BUS PARK	EAST EVEREST	FOREMOST	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	2005	1981	1965	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	174	142	159	6
Total capacity in gallons (actual)	500,000	250,000	100,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)			LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)			WELLHOUSE	11
Filters, type (gravity, pressure, other, none)			NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)			0.9100	13
Is a corrosion control chemical used (yes, no)?			Y	14
Is water fluoridated (yes, no)?			N	15
Footnotes				16
				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	SUMMIT	TREATMENT PLANT		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	1970	1988		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	105	0		6
Total capacity in gallons (actual)	100,000	100,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	NONE	OTHER		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.6700	1.7999		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	Y		14
Footnotes				15

RESERVOIRS, STANDPIPES & WATER TREATMENT

Reservoirs, Standpipes & Water Treatment (Page W-18)

General footnotes

		Chemical Added					
Location	Well No.	Capacity	Sodium				Sodium
MGD		Hypochlorite	Polyphosphate	Fluoride	Hydroxide		
Alta Verde	1	0.75	X	X	X	X	
Bloedel	5	1.2	X	X	X	X	X
Foremost	2	0.91	X	X			
Mesker	3	1.3	X	X			
Rippling Creek	6	0.72	X	X	X	X	
Sternberg	4	1.2	X	X			
Water Treatment Plant	1.8		X			X	X

Note: Mesker and Sternberg wells pump to the Water Treatment Plant, which then pumps to the distribution system.

Alta Verde, Bloedel, and Rippling Creek wells pump directly to the distribution system. All water treatment chemicals are added at these locations.

Foremost well serves Foremost Dairies only and is hydraulically separate from the rest of the distribution system.

Fluoride and Sodium Hydroxide are not added at the Foremost location.

All chemicals are added in liquid form with metering pumps.

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)				
A	D	6.000	48,440				48,440	1	
M	D	6.000	81,276	2,023	1,315		81,984	2	
A	D	8.000	19,723				19,723	3	
M	D	8.000	143,399	812	604		143,607	4	
P	D	8.000	314				314	5	
A	D	10.000	9,956				9,956	6	
M	D	10.000	31,256	133	2,417		28,972	7	
A	D	12.000	726				726	8	
M	D	12.000	124,049	2,510			126,559	9	
P	D	12.000	134				134	10	
M	D	14.000	8,443				8,443	11	
Total Within Municipality			467,716	5,478	4,336	0	468,858		
M	D	6.000	35,836				35,836	12	
M	D	8.000	21,321				21,321	13	
M	D	10.000	13,397				13,397	14	
M	D	12.000	5,503				5,503	15	
Total Outside of Municipality			76,057	0	0	0	76,057		
Total Utility			543,773	5,478	4,336	0	544,915		

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 financed 1792 FT of main with special assessments - \$64,576.

The rest of the mains were financed by the Utility.

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	1,365		9		1,356	160	1
M	1.000	3,703	29			3,732	394	2
M	1.500	109				109		3
M	2.000	195	3			198	119	4
M	4.000	16				16	8	5
M	6.000	10				10	9	6
M	8.000	50				50	31	7
Total Utility		5,448	32	9	0	5,471	721	

WATER SERVICES

Water Services (Page W-20)

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

All additions were financed by the Utility.

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	4,953	500	526		4,927	526	1
0.750	62	10	2		70	0	2
1.000	125	18	6		137	36	3
1.500	149	6	1		154	25	4
2.000	42	1	2		41	0	5
3.000	12	1			13	0	6
4.000	6				6	0	7
6.000	2				2	2	8
8.000	4				4	4	9
10.000	1				1	0	10
Total:	5,356	536	537	0	5,355	593	

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	4,458	273	0	11	0	185	4,927	1
0.750	28	31	0	1	0	10	70	2
1.000	8	119	0	2	0	8	137	3
1.500	1	124	1	15	0	13	154	4
2.000	0	29	0	10	0	2	41	5
3.000	0	9	1	3	0	0	13	6
4.000	0	1	2	3	0	0	6	7
6.000	0	1	0	0	1	0	2	8
8.000	0	0	0	0	4	0	4	9
10.000	0	0	0	0	1	0	1	10
Total:	4,495	587	4	45	6	218	5,355	

METERS

Meters (Page W-21)

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

In 2005 the utility created a database of meter histories. The Utility has been actively replacing 1" or smaller meters since 2005, focusing on meters that have been in place for 10 years. In 2008 the Utility replaced around 400 meters. The Utility plans on continuing that trend in the future. Once sufficient test data has been compiled the Utility may propose a longer test interval for its 1" and smaller 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, All 6 station meters are tested every year.

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	112				112	1
Within Municipality	787	4			791	2
Total Fire Hydrants	899	4	0	0	903	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	244
Number of distribution system valves end of year:	3,741
Number of distribution valves operated during year:	572

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

If Hydrants Additions are greater than zero AND Additions on both of the Plant in Service schedules (Account 348) are zero, please explain.

In 2008 the Utility went through and replaced hydrant valves as part of a street reconstruction project. The fire hydrants were not replaced, but the Utility spent around \$10,000 replacing the hydrant banches and valves. The Utility believes that they added life on to the hydrants by replacing the hydrant branches and valves and determined they would capitalize the cost of their replacement. Only part of the Addition cost in account 348 represents the cost for added hydrants.

If Hydrants Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 348) are zero, please explain.

In 2008 the Utility went through and replaced hydrant valves as part of a street reconstruction project. The fire hydrants were not replaced, but the Utility spent around \$10,000 replacing the hydrant banches and valves. The Utility believes that they added life on to the hydrants by replacing the hydrant branches and valves and determined they would capitalize the cost of their replacement. The utility estimated the cost of removal for the valves and entered it in account 348 but there are no retirements on page W-22.
