



3014 (02-05-09)

ANNUAL REPORT

OF

Name: DELAVAN WATER & SEWAGE COMMISSION

Principal Office: 123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115

For the Year Ended: DECEMBER 31, 2008

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

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

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

GENERAL RULES FOR REPORTING

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DELAVAN WATER & SEWAGE COMMISSION

Utility Address: 123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115

When was utility organized? 1/1/1893

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: BARBARA STEBNITZ

Title: UTILITY DIRECTOR

Office Address:

123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115

Telephone: (262) 728 - 5585

Fax Number: (262) 728 - 4566

Email Address: bstebnitz@charter.net

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

Name: JODI DOBSON

Title: MANAGER

Office Address: VIRCHOW KRAUSE & CO LLP

10 TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 240 - 2523

Fax Number: (608) 249 - 8532

Email Address: jdobson@virchowkrause.com

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

Name: WAYNE HILBELINK

Title: PRESIDENT

Office Address:

123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115

Telephone:

Fax Number:

Email Address:

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

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

Name:

Title:

Office Address: VIRCHOW KRAUSE & CO LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 249 - 6622

Fax Number: (608) 249 - 8532

Email Address:

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 12/31/2008

Period covered by most recent audit: 12/31/2008

Names and titles of utility management including manager or superintendent:

Name: BARBARA STEBNITZ

Title: UTILITY DIRECTOR

Office Address:

123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115

Telephone: (262) 728 - 5585

Fax Number: (262) 728 - 4566

Email Address: bstebnitz@charter.net

Name: JIM PIESTER

Title: UTILITY MANAGER

Office Address:

123 SOUTH SECOND STREET
P.O. BOX 465
DELAVAN, WI 53115

Telephone: (262) 728 - 3545

Fax Number: (262) 728 - 4566

Email Address: piesterj@charter.net

Name of utility commission/committee: DELAVAN WATER & SEWAGE COMMISSION

Names of members of utility commission/committee:

- MR STEVE BUHLER, COMMISSION VICE PRESIDENT
- MR WAYNE HILBELINK, COMMISSION PRESIDENT
- MR DAVE KILKENNY, COUNCIL REPRESENTATIVE
- MR MELVIN NIEUWENHUIS, MAYOR
- MR RICHARD REHAK, MEMBER AT LARGE

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:

IDENTIFICATION AND OWNERSHIP

Identification and Ownership (Page iv)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Delavan Water and Sewage Commission
Delavan, Wisconsin

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

Our compilation was limited to presenting, in the form prescribed by the Public Service Commission of Wisconsin, information that is the representation of management. We have not audited or reviewed the financial statements and supplemental schedules referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

The financial statements and related supplemental schedules are presented in accordance with the requirements of the Public Service Commission of Wisconsin, which differ from accounting principles generally accepted in the United States of America. This report is intended solely for the information and use of the Public Service Commission of Wisconsin and is not intended and should not be used by anyone other than the specified party.

Madison, Wisconsin
February 21, 2009

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,595,269	1,575,815	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	773,401	753,498	2
Depreciation Expense (403)	214,650	198,703	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	293,704	284,648	5
Total Operating Expenses	1,281,755	1,236,849	
Net Operating Income	313,514	338,966	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	313,514	338,966	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	83	121	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	204,033	251,574	10
Miscellaneous Nonoperating Income (421)	118,294	138,039	11
Total Other Income	322,410	389,734	
Total Income	635,924	728,700	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(23,620)	(23,620)	12
Other Income Deductions (426)	72,299	70,536	13
Total Miscellaneous Income Deductions	48,679	46,916	
Income Before Interest Charges	587,245	681,784	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	140,654	127,159	14
Amortization of Debt Discount and Expense (428)	59,867	25,336	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	768	1,431	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	8,549	0	19
Total Interest Charges	192,740	153,926	
Net Income	394,505	527,858	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	10,314,906	9,787,048	20
Balance Transferred from Income (433)	394,505	527,858	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	10,709,411	10,314,906	

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	1,595,269	0	1,595,269	1
Total (Acct. 400):	1,595,269	0	1,595,269	
Operation and Maintenance Expense (401-402):				
Derived	773,401	0	773,401	2
Total (Acct. 401-402):	773,401	0	773,401	
Depreciation Expense (403):				
Derived	214,650	0	214,650	3
Total (Acct. 403):	214,650	0	214,650	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	293,704	0	293,704	5
Total (Acct. 408):	293,704	0	293,704	
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:	313,514	0	313,514	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	83	0	83	8
Total (Acct. 415-416):	83	0	83	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME FROM TIF RECEIVABLE	55,546	0	55,546	11
INTEREST AND DIVIDEND INCOME	148,487		148,487	12
Total (Acct. 419):	204,033	0	204,033	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	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):				
MISCELLANEOUS NONOPERATING INCOME		118,294	118,294	14
Total (Acct. 421):	0	118,294	118,294	
TOTAL OTHER INCOME:	204,116	118,294	322,410	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(23,620)	0	(23,620)	15
NONE			0	16
Total (Acct. 425):	(23,620)	0	(23,620)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	72,299	72,299	17
NONE			0	18
Total (Acct. 426):	0	72,299	72,299	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(23,620)	72,299	48,679	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	140,654	0	140,654	19
Total (Acct. 427):	140,654	0	140,654	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION	59,867		59,867	20
Total (Acct. 428):	59,867	0	59,867	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	21
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	768	0	768	22
Total (Acct. 430):	768	0	768	
Other Interest Expense (431):				
Derived	0	0	0	23
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
INTEREST CHARGED TO CONSTRUCTION	8,549		8,549	24
Total (Acct. 432):	8,549	0	8,549	
TOTAL INTEREST CHARGES:	192,740	0	192,740	
NET INCOME:	348,510	45,995	394,505	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	6,486,654	3,828,252	10,314,906	25
Total (Acct. 216):	6,486,654	3,828,252	10,314,906	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	348,510	45,995	394,505	26
Total (Acct. 433):	348,510	45,995	394,505	
Miscellaneous Credits to Surplus (434):				
NONE			0	27
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	28
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	29
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	30
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	6,835,164	3,874,247	10,709,411	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	83				83	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	83	0	0	0	83	

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	1,595,269	0	0	0	1,595,269	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	1,347	0		0	1,347	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,593,922	0	0	0	1,593,922	

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	324,122	0	324,122	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	693	0	693	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	324,815	0	324,815	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	5.0	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)	18,171,506	17,440,109	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,670,691	3,408,277	2
Net Utility Plant	14,500,815	14,031,832	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	2,268,136	2,757,892	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	2,268,136	2,757,892	
CURRENT AND ACCRUED ASSETS			
Cash (131)	193,067	42,486	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)	1,916,936	2,583,843	13
Notes Receivable (141)	980,131	887,300	14
Customer Accounts Receivable (142)	21,592	24,477	15
Other Accounts Receivable (143)	5,654	7,397	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	8,443	0	18
Plant Materials and Operating Supplies (154)	15,272	15,237	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	238	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	3,141,095	3,560,978	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	52,515	112,381	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	134	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	52,515	112,515	
Total Assets and Other Debits	19,962,561	20,463,217	

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)	5,695,656	5,602,825	33
Appropriated Earned Surplus (215)		0	34
Unappropriated Earned Surplus (216)	10,709,411	10,314,906	35
Total Proprietary Capital	16,405,067	15,917,731	
LONG-TERM DEBT			
Bonds (221)	2,550,000	3,690,000	36
Advances from Municipality (223)	16,800	33,600	37
Other Long-Term Debt (224)	34,453	35,080	38
Total Long-Term Debt	2,601,253	3,758,680	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	82,722	27,090	40
Payables to Municipality (233)	181,500	63,049	41
Customer Deposits (235)		0	42
Taxes Accrued (236)	268,760	252,487	43
Interest Accrued (237)	8,968	13,555	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	59,983	52,697	46
Total Current and Accrued Liabilities	601,933	408,878	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	354,308	377,928	49
Total Deferred Credits	354,308	377,928	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	19,962,561	20,463,217	

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	17,440,109	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)	12,131,832	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	5,599,637	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)	440,037				8
Total Utility Plant	18,171,506	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)	2,863,579	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	807,112	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	3,670,691	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	14,500,815	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,663,473				2,663,473	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	214,650				214,650	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,908				4,908	6
Accruals charged other						7
accounts (specify):						8
Other Clearing	18,000				18,000	9
Salvage	524				524	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	238,082	0	0	0	238,082	16
Debits during year						17
Book cost of plant retired	34,418				34,418	18
Cost of removal	3,558				3,558	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	37,976	0	0	0	37,976	25
Balance end of year (111.1)	2,863,579	0	0	0	2,863,579	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)	744,804				744,804	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	72,299				72,299	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	72,299	0	0	0	72,299	16
Debits during year						17
Book cost of plant retired	9,991				9,991	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	9,991	0	0	0	9,991	25
Balance end of year (111.2)	807,112	0	0	0	807,112	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)	15,272	15,237
Sewer utility (154)		0
Heating utility (154)		
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		
Total Materials and Supplies	15,272	15,237

**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)				
1998 LOSS ON ADVANCE REFUNDING	8,438	428	0	1
1998 MRB	46,893	428	0	2
2007 DISCOUNT	1,841	428	21,251	3
2007 ISSUANCE COST	2,709	428	31,264	4
Total			52,515	
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	5,602,825	1
Changes during year (explain):		
TIF FUNDED PORTION OF 2008 CAPITAL OUTLAY	92,831	2
Balance end of year	<u>5,695,656</u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 WATER MRB	08/01/1998	12/01/2012	4.25%	0	1
2007 BONDS	05/01/2007	12/01/2027	4.10%	2,550,000	2
Total Bonds (Account 221):				<u>2,550,000</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)					
1999 GO NOTES	02/01/1999	02/01/2009	4.10%	16,800	1
Total for Account 223				16,800	
Other Long-Term Debt (224)					
WRS LIABILITY	01/01/2003	12/31/2008	0.00%	34,453	2
Total for Account 224				34,453	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	252,487	1
Accruals:		
Charged water department expense	293,705	2
Charged electric department expense		3
Charged sewer department expense	1,944	4
Other (explain):		
NONE		5
Total Accruals and other credits	295,649	
Taxes paid during year:		
County, state and local taxes	252,488	6
Social Security taxes	25,482	7
PSC Remainder Assessment	1,406	8
Other (explain):		
NONE		9
Total payments and other debits	279,376	
Balance end of year	268,760	

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)					
2007 BONDS	8,678	104,137	104,137	8,678	1
1998 MORTGAGE REVENUE BONDS	4,296	36,517	40,813	0	2
Subtotal	12,974	140,654	144,950	8,678	
Advances from Municipality (223)					
NONE	0			0	3
1999 GO NOTES	581	768	1,059	290	4
Subtotal	581	768	1,059	290	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	13,555	141,422	146,009	8,968	

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):		
DEPRECIATION ACCOUNT	10,619	3
CONSTRUCTION ACCOUNT	1,490,620	4
REDEMPTION ACCOUNT	20,995	5
RESERVE ACCOUNT	82,114	6
IMPACT FEE ACCOUNT	663,788	7
Total (Acct. 125):	2,268,136	
Depreciation Fund (126):		
NONE		8
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		9
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		10
Total (Acct. 134):	0	
Notes Receivable (141):		
DUE FROM TIF	980,131	11
Total (Acct. 141):	980,131	
Customer Accounts Receivable (142):		
Water	21,592	12
Electric		13
Sewer (Regulated)		14
Other (specify):		
NONE		15
Total (Acct. 142):	21,592	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		16
Merchandising, jobbing and contract work	5,654	17
Other (specify):		
NONE		18
Total (Acct. 143):	5,654	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Receivables from Municipality (145):		
RECEIVABLES FROM MUNICIPALITY	8,443	19
Total (Acct. 145):	8,443	
Prepayments (165):		
NONE		20
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		21
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		22
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		23
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		24
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		25
Total (Acct. 186):	0	
Payables to Municipality (233):		
PAYABLES TO SEWER DEPARTMENT	181,500	26
Total (Acct. 233):	181,500	
Other Deferred Credits (253):		
Regulatory Liability	354,308	27
NONE		28
Total (Acct. 253):	354,308	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

143- Costs for contract work completed during the year.

145- Delinquent bills being placed on the tax roll

233- Land acquired by water utility from a developer to offset deferred assessment in the sewer utility during 2008.

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)	11,674,079	0	0	0	11,674,079	1
Materials and Supplies	15,254	0	0	0	15,254	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,763,526	0	0	0	2,763,526	4
Customer Advances for Construction					0	5
Regulatory Liability	366,118	0	0	0	366,118	6
NONE					0	7
Average Net Rate Base	8,559,689	0	0	0	8,559,689	
Net Operating Income	313,514	0	0	0	313,514	8
Net Operating Income as a percent of						
Average Net Rate Base	3.66%	N/A	N/A	N/A	3.66%	

**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	377,928	0	0	0	377,928	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	23,620	0	0	0	23,620	3
Other (specify):						
NONE					0	4
Balance End of Year	354,308	0	0	0	354,308	

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.**

The utility implemented rates approved through a SRC on July 1, 2008.

5. **Obligations incurred or assumed, excluding commercial paper.**

The utility paid off the 1998 revenue bonds early from funds on hand.

6. **Formal proceedings with the Public Service Commission.**

7. **Any additional matters.**

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,509,520	1,473,193	1
Total Sales of Water	1,509,520	1,473,193	
Other Operating Revenues			
Forfeited Discounts (470)	5,060	5,857	2
Rents from Water Property (472)	70,096	87,847	3
Interdepartmental Rents (473)	1,347	1,386	4
Other Water Revenues (474)	9,246	7,532	5
Total Other Operating Revenues	85,749	102,622	
Total Operating Revenues	1,595,269	1,575,815	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	31,248	29,556	6
Pumping Expenses (620-625)	114,329	101,836	7
Water Treatment Expenses (630-635)	87,524	97,304	8
Transmission and Distribution Expenses (640-655)	220,391	236,839	9
Customer Accounts Expenses (901-906)	48,802	44,867	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	271,107	243,096	12
Total Operation and Maintenance Expenses	773,401	753,498	
Other Operating Expenses			
Depreciation Expense (403)	214,650	198,703	13
Amortization Expense (404-407)		0	14
Taxes (408)	293,704	284,648	15
Total Other Operating Expenses	508,354	483,351	
Total Operating Expenses	1,281,755	1,236,849	
NET OPERATING INCOME	313,514	338,966	

WATER OPERATING REVENUES - SALES OF WATER

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for unmetered sales.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. Account 460, Unmetered Sales to General Customers - Gallons of Water Sold should not include in any way quantity of water, i.e. metered, or measured by tank or pool volume. The quantity should be estimated based on size of pipe, flow, foot of frontage, etc. Bulk water sales should be Account 460 if the quantity is estimated and should be Account 461 if metered or measured by volume. Water related to construction should be a measured sale of water (Account 461).
5. Other accounts: see application Help files for details.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	2,363	113,197	575,666	5
Commercial (461.2)	430	92,116	336,188	6
Industrial (461.3)	24	49,179	99,543	7
Public Authority (461.4)	27	28,297	69,866	8
Total Metered Sales to General Customers (461)	2,844	282,789	1,081,263	
Private Fire Protection Service (462)	67		47,723	9
Public Fire Protection Service (463)	1		380,534	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	2,912	282,789	1,509,520	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	380,534	3
NONE		4
Total Public Fire Protection Service (463)	380,534	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	5,060	6
Other (specify):		
Total Forfeited Discounts (470)	5,060	
Rents from Water Property (472):		
TOWER RENTAL	70,096	7
Total Rents from Water Property (472)	70,096	
Interdepartmental Rents (473):		
MISCELLANEOUS	1,347	8
Total Interdepartmental Rents (473)	1,347	
Other Water Revenues (474):		
MISCELLANEOUS	2,430	9
Return on net investment in meters charged to sewer department	6,816	10
Other (specify):		
Total Other Water Revenues (474)	9,246	

OTHER OPERATING REVENUES (WATER)

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

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

done

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	19,374	19,482	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)	9,141	9,480	3
Maintenance of Water Source Plant (605)	2,733	594	4
Total Source of Supply Expenses	31,248	29,556	
PUMPING EXPENSES			
Operation Labor (620)	215	59	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	111,238	95,045	7
Operation Supplies and Expenses (623)	340	151	8
Maintenance of Pumping Plant (625)	2,536	6,581	9
Total Pumping Expenses	114,329	101,836	
WATER TREATMENT EXPENSES			
Operation Labor (630)	30,661	33,611	10
Chemicals (631)	41,233	38,619	11
Operation Supplies and Expenses (632)	2,018	2,463	12
Maintenance of Water Treatment Plant (635)	13,612	22,611	13
Total Water Treatment Expenses	87,524	97,304	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	80,352	73,799	14
Operation Supplies and Expenses (641)	3,138	2,865	15
Maintenance of Distribution Reservoirs and Standpipes (650)	4,801	1,749	16
Maintenance of Mains (651)	25,014	38,159	17
Maintenance of Services (652)	32,740	53,417	18
Maintenance of Meters (653)	12,418	13,181	19
Maintenance of Hydrants (654)	22,743	13,639	20
Maintenance of Other Plant (655)	39,185	40,030	21
Total Transmission and Distribution Expenses	220,391	236,839	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	5,393	5,614	22
Accounting and Collecting Labor (902)	36,836	35,223	23
Supplies and Expenses (903)	6,573	4,030	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)			26
Total Customer Accounts Expenses	48,802	44,867	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	49,966	48,107	28
Office Supplies and Expenses (921)	26,071	25,175	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	39,773	26,821	31
Property Insurance (924)	8,831	8,001	32
Injuries and Damages (925)	6,487	4,790	33
Employee Pensions and Benefits (926)	110,583	99,175	34
Regulatory Commission Expenses (928)	570	640	35
Miscellaneous General Expenses (930)	3,740	4,823	36
Transportation Expenses (933)	16,963	18,425	37
Maintenance of General Plant (935)	8,123	7,139	38
Total Administrative and General Expenses	271,107	243,096	
Total Operation and Maintenance Expenses	773,401	753,498	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (622), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Due to increased fuel costs and electricity, purchased power is higher in current year.

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

635- During 2008 there was a shift in internal projects from treatment plant maintenance to hydrant maintenance.

651- 2007 maintenance of mains was higher than normal based on repairs completed with street projects. During 2008 street projects were focused on areas with main replacements.

652- During 2007 there were several street projects which required services to be disconnected and reconnected to mains. These costs were expensed. This did not occur again in 2008.

654- During 2008 there was a shift in internal projects from treatment plant maintenance to hydrant maintenance.

923- Outside services in 2008 were higher than the prior year as a result of the completion of a financial forecast, system planning and rate work.

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		268,760	260,029	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,944	1,860	2
Net property tax equivalent		266,816	258,169	
Social Security		25,482	24,856	3
PSC Remainder Assessment		1,406	1,623	4
Other (specify): NONE			0	5
Total tax expense		293,704	284,648	

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			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.189950				3
County tax rate	mills		4.250570				4
Local tax rate	mills		8.458460				5
School tax rate	mills		8.468110				6
Voc. school tax rate	mills		1.369670				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.736760				10
Less: state credit	mills		1.306740				11
Net tax rate	mills		21.430020				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		8.458460				14
Combined School Tax Rate	mills		9.837780				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.296240				17
Total Tax Rate	mills		22.736760				18
Ratio of Local and School Tax to Total	dec.		0.804699				19
Total tax net of state credit	mills		21.430020				20
Net Local and School Tax Rate	mills		17.244708				21
Utility Plant, Jan. 1	\$	17,440,109	17,440,109				22
Materials & Supplies	\$	15,237	15,237				23
Subtotal	\$	17,455,346	17,455,346				24
Less: Plant Outside Limits	\$	11,504	11,504				25
Taxable Assets	\$	17,443,842	17,443,842				26
Assessment Ratio	dec.		0.893443				27
Assessed Value	\$	15,585,079	15,585,079				28
Net Local & School Rate	mills		17.244708				29
Tax Equiv. Computed for Current Year	\$	268,760	268,760				30
Tax Equivalent per 1994 PSC Report	\$	165,250					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	268,760					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	7,295	176,000			183,295	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	369,396			(2,555)	366,841	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	376,691	176,000	0	(2,555)	550,136	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	152,545			(1,055)	151,490	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	346,051	276,664		(2,371)	620,344	14
Diesel Pumping Equipment (326)	2,749				2,749	15
Other Pumping Equipment (328)	120,377			(833)	119,544	16
Total Pumping Plant	621,722	276,664	0	(4,259)	894,127	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	563,336			(3,898)	559,438	18
Sand or Other Media Filtration Equipment (332)	1,245,381			(8,936)	1,236,445	19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)					0	21
Total Water Treatment Plant	1,808,717	0	0	(12,834)	1,795,883	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	71,250				71,250	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,601,376			(21,991)	1,579,385	24
Transmission and Distribution Mains (343)	4,284,447	347,543	4,254	(9,415)	4,618,321	25
Services (345)	1,229,875	80,238	12,474		1,297,639	26
Meters (346)	224,438	64,965	8,673		280,730	27
Hydrants (348)	688,303	42,945	599		730,649	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	935				935	29
Total Transmission and Distribution Plant	8,100,624	535,691	26,000	(31,406)	8,578,909	
GENERAL PLANT						
Land and Land Rights (389)	799				799	30
Structures and Improvements (390)	139,930				139,930	31
Office Furniture and Equipment (391)	2,022				2,022	32
Computer Equipment (391.1)	21,696				21,696	33
Transportation Equipment (392)	78,138	12,622	8,418		82,342	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	22,660				22,660	36
Laboratory Equipment (395)	2,180				2,180	37
Power Operated Equipment (396)	41,048				41,048	38
Communication Equipment (397)	100				100	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	308,573	12,622	8,418	0	312,777	
Total utility plant in service directly assignable	11,216,327	1,000,977	34,418	(51,054)	12,131,832	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	11,216,327	1,000,977	34,418	(51,054)	12,131,832	

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

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

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

310- Due to land acquired by the water department in 2008.

325- Addition due to work done in 2008 for East Side Booster Station Project.

If Adjustments for any account are nonzero, please explain.

314- Adjustment due to increased contributed capital for construction projects.

321- Adjustment due to increased contributed capital for construction projects.

325- Adjustment due to increased contributed capital for construction projects.

328- Adjustment due to increased contributed capital for construction projects.

331- Adjustment due to increased contributed capital for construction projects.

332- Adjustment due to increased contributed capital for construction projects.

342- Adjustment due to increased contributed capital for construction projects.

343- Adjustment due to increased contributed capital for construction projects.

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	26,900			2,555	29,455	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	26,900	0	0	2,555	29,455	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	11,108			1,055	12,163	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	24,951			2,371	27,322	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	8,766			833	9,599	16
Total Pumping Plant	44,825	0	0	4,259	49,084	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	41,023			3,898	44,921	18
Sand or Other Media Filtration Equipment (332)	368,571			8,936	377,507	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	409,594	0	0	12,834	422,428	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	297,749			21,991	319,740	24
Transmission and Distribution Mains (343)	3,505,675	47,750	3,480	9,415	3,559,360	25
Services (345)	686,902	11,490	6,144		692,248	26
Meters (346)	18,253				18,253	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	501,436	8,000	367		509,069	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	5,010,015	67,240	9,991	31,406	5,098,670	
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	5,491,334	67,240	9,991	51,054	5,599,637	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	5,491,334	67,240	9,991	51,054	5,599,637	

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

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

If Adjustments for any account are nonzero, please explain.

- 314- Adjustment due to increased contributed capital for construction projects.
 - 321- Adjustment due to increased contributed capital for construction projects.
 - 325- Adjustment due to increased contributed capital for construction projects.
 - 328- Adjustment due to increased contributed capital for construction projects.
 - 331- Adjustment due to increased contributed capital for construction projects.
 - 332- Adjustment due to increased contributed capital for construction projects.
 - 342- Adjustment due to increased contributed capital for construction projects.
 - 343- Adjustment due to increased contributed capital for construction projects.
-

SOURCES OF WATER SUPPLY - STATISTICS

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

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			26,186	26,186	1
February			23,350	23,350	2
March			25,312	25,312	3
April			24,295	24,295	4
May			28,903	28,903	5
June			29,317	29,317	6
July			30,909	30,909	7
August			36,682	36,682	8
September			31,037	31,037	9
October			26,593	26,593	10
November			23,749	23,749	11
December			24,977	24,977	12
Total annual pumpage	0	0	331,310	331,310	

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):	331,310	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	331,310	3
Less: Gallons (000's) sold:	282,789	4
Gallons (000's) entering distribution system but not sold:	48,521	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	12,341	7
Gallons (000's) used for fire protection:	193	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	317	10
Subtotal Estimated Usage:	12,851	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	234	13
Gallons (000's) lost due to service leaks or breaks:	113	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	35,323	17
Subtotal of Estimated Losses:	35,670	18
Percentage of water entering distribution system sold:	85%	19
Percentage of unaccounted for water:	11%	20
If more than 25%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,711	22
Date of maximum: 09/23/2008		23
Cause of maximum: water main flushing		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	583	25
Date of minimum: 03/22/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	873,396	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	5	32
Number of service breaks repaired this year:	7	33
Population served (estimate the number of individuals served):		34
Inside municipality?	8,440	35
Outside municipality?	1	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)	
1111 EDWARDS STREET	3	128	12	684,000	Yes	1
1111 EDWARDS STREET	6	1,485	26	1,792,800	Yes	2
FRANKLIN STREET	5	65	24	861,000	Yes	3
WRIGHT STREET	4	120	12	864,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 3	WELL 4	WELL 6	1
Location	1111 EDWARDS	WRIGHT STREET	1111 EDWARDS STREET	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	WORTHINGTON	WORTHINGTON	AMERICAN TURBINE	5
Year Installed	1959	1969	1993	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	600	600	1,475	8
Pump Motor or Standby Engine Mfr	: MOTOR / KOHLER STANDBY GEN US MOTOR/ FORD STANDBY GENERAL ELECTRIC/KOHLER STANDB			9
Year Installed	1993	1993	1999	10
Type	ELECTRIC	OTHER	ELECTRIC	11
Horsepower	30	30	200	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL5	WEST SIDE		15
Location	FRANKLIN STREET	BOOSTER STATION		16
Purpose	P	B		17
Destination	D	D		18
Pump Manufacturer	BARON JACKSON	STARITE		19
Year Installed	1980	2001		20
Type	VERTICAL TURBINE	OTHER		21
Actual Capacity (gpm)	500	800		22
Pump Motor or Standby Engine Mfr	US MOTORS	MARATHON		23
Year Installed	1991	2001		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	30	20		26
Footnotes				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	#2 EAST	1 WEST	AUTUMN DRIVE	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3 4
Year constructed	1964	1950	2001	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	120	120	150	9 10
Total capacity in gallons (actual)	250,000	150,000	500,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	14 15
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	WELLHOUSE	BOOSTER STATION	16 17 18
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	PRESSURE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0999	0.4320	2.0999	21 22 23
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	24 25
Is water fluoridated (yes, no)?	Y	Y	Y	26 27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	BUSINESS PARK TOWER	CTP		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R		3
Year constructed	1996	1990		4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE		5
Elevation difference in feet (See Headnote 3.)	120	1		6
Total capacity in gallons (actual)	1,000,000	400,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES		10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.0999	2.0999		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	Y	Y		14
Footnotes				15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	2.000	437				437	1
M	D	4.000	20,713		500		20,213	2
P	D	4.000	419				419	3
M	D	6.000	50,463		510		49,953	4
P	D	6.000	307	494			801	5
M	D	8.000	35,795		352		35,443	6
P	D	8.000	53,620	596			54,216	7
M	D	10.000	2,750				2,750	8
P	D	10.000	5				5	9
M	D	12.000	19,836				19,836	10
P	D	12.000	78,415	2,774	16		81,173	11
M	D	16.000	11,981				11,981	12
P	D	16.000	3,611	2,100			5,711	13
P	D	18.000	0				0	14
M	D	24.000	0				0	15
Total Within Municipality			278,352	5,964	1,378	0	282,938	
Total Utility			278,352	5,964	1,378	0	282,938	

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.

Mains were financed by the utility and developers.

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)	
L	0.625	19				19		1
M	0.625	462		32	(1)	429		2
M	0.750	308		1		307		3
L	0.750	94				94		4
P	1.000	18				18		5
L	1.000	61	40			101		6
M	1.000	1,334				1,334		7
M	1.250	1				1		8
P	1.500	2	1			3		9
M	1.500	33				33		10
L	1.500	77				77		11
P	2.000	5	1			6		12
M	2.000	119				119		13
L	2.000	3				3		14
M	3.000	5				5		15
P	4.000	12				12		16
M	4.000	14				14		17
M	6.000	6				6		18
P	6.000	24				24		19
P	8.000	10				10		20
M	8.000	17				17		21
M	10.000	1				1		22
P	10.000	2				2		23
M	12.000	2				2		24
Total Utility		2,629	42	33	(1)	2,637	0	

WATER SERVICES

Water Services (Page W-20)

Explain all reported Adjustments.

Adjustment made to correct Continuing Property Records.

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

Services added were financed by the utility and developers.

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

Confirmed

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	32		6		26	0	1
0.750	2,651	134	60		2,725	66	2
1.000	113	53	42		124	43	3
1.500	79	3	2		80	25	4
2.000	46		1		45	14	5
3.000	16	1			17	9	6
4.000	4				4	1	7
Total:	2,941	191	111	0	3,021	158	

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	22	0	0	0	0	4	26	1
0.750	2,336	243	6	7	15	118	2,725	2
1.000	9	77	6	9	3	20	124	3
1.500	0	68	6	4	0	2	80	4
2.000	0	35	3	3	1	3	45	5
3.000	0	7	2	3	3	2	17	6
4.000	0	1	1	0	0	2	4	7
Total:	2,367	431	24	26	22	151	3,021	

METERS

Meters (Page W-21)

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

Yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 - a. Fire hydrants normally have a lead size of 6 inches or greater.
 - b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
2. Explain all reported adjustments in the schedule footnotes.
3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	544	14	2		556	2
Total Fire Hydrants	544	14	2	0	556	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	544
Number of distribution system valves end of year:	761
Number of distribution valves operated during year:	171