



3014 (02-05-09)

**ANNUAL REPORT**

OF

Name: VILLAGE OF GRAFTON WATER AND WASTEWATER UTILITY

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Principal Office: 1900 9TH AVENUE  
P.O. BOX 144  
GRAFTON, WI 53024

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For the Year Ended: DECEMBER 31, 2008

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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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## SIGNATURE PAGE

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I THOMAS J. KRUEGER of  
(Person responsible for accounts)

VILLAGE OF GRAFTON WATER AND WASTEWATER 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)      04/10/2009  
(Date)

UTILITY DIRECTOR  
(Title)

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**IDENTIFICATION AND OWNERSHIP**

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**Exact Utility Name:** VILLAGE OF GRAFTON WATER AND WASTEWATER UTILITY**Utility Address:** 1900 9TH AVENUE  
P.O. BOX 144  
GRAFTON, WI 53024**When was utility organized?** 1/1/1932**Report any change in name:****Effective Date:****Utility Web Site:**

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**Utility employee in charge of correspondence concerning this report:**

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**Name:** MR THOMAS JAMES KRUEGER**Title:** UTILITY DIRECTOR**Office Address:**1900 9TH AVENUE  
P.O. BOX 144  
GRAFTON, WI 53024-0144**Telephone:** (262) 375 - 5330**Fax Number:** (262) 375 - 6938**Email Address:** tkrueger@village.grafton.wi.us

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

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**Name:** MR THOMAS JAMES KRUEGER**Title:** UTILITY DIRECTOR**Office Address:** GRAFTON WATER & WASTEWATER UTILITY1900 9TH AVENUE  
P.O. BOX 144  
GRAFTON, WI 53024**Telephone:** (262) 375 - 5330**Fax Number:** (262) 375 - 6938**Email Address:** tkrueger@village.grafton.wi.us

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

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**Name:** RONALD LAPEAN**Title:** CHAIR - BOARD OF PUBLIC WORKS**Office Address:**1971 WASHINGTON STREET  
P.O. BOX 125  
GRAFTON, WI 53024-0144**Telephone:** (262) 375 - 5300**Fax Number:** (262) 375 - 5304**Email Address:** rlapean@village.grafton.wi.us

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

YES

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

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**Name:** JASON KACZMAREK**Title:** PARTNER**Office Address:** REILLY, PENNER & BENTON LLP1233 N MAYFAIR RD, STE 302  
MILWAUKEE, WI 53226**Telephone:** (414) 271 - 7800**Fax Number:** (414) 271 - 6005**Email Address:** jkaczmarek@rpbllp.com

### IDENTIFICATION AND OWNERSHIP

**Date of most recent audit report:** 4/15/2009

**Period covered by most recent audit:** YEAR ENDED DECEMBER 31, 2008

**Names and titles of utility management including manager or superintendent:**

**Name:** MR THOMAS JAMES KRUEGER

**Title:** UTILITY DIRECTOR

**Office Address:**

1900 9TH AVENUE  
P.O. BOX 144  
GRAFTON, WI 53024-0144

**Telephone:** (262) 375 - 5330

**Fax Number:** (262) 375 - 6938

**Email Address:** tkrueger@village.grafton.wi.us

**Name of utility commission/committee:** GRAFTON BOARD OF PUBLIC WORKS

**Names of members of utility commission/committee:**

- MR EDWIN DIETRICH, JR
- MR RONALD LAPEAN, CHAIR
- MR PATRICK MURRAY
- MR RICHARD RIECK
- MR SCOTT VOLKERT

**Is sewer service rendered by the utility?** YES

**If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes?** YES

**Date of Ordinance:** 2/16/1959

**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 - Contacts (Page iv)**

**General footnotes**

PSC Report preparation by Utility Director with assistance from the Village Finance personnel. If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

New Utility Clerk (Stacie Nelson) was hired 2/10/09.

## INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
<b>UTILITY OPERATING INCOME</b>			
Operating Revenues (400)	1,478,375	1,558,395	1
<b>Operating Expenses:</b>			
Operation and Maintenance Expense (401-402)	664,536	846,995	2
Depreciation Expense (403)	235,729	213,003	3
Amortization Expense (404-407)	0	593	4
Taxes (408)	267,605	250,877	5
<b>Total Operating Expenses</b>	<b>1,167,870</b>	<b>1,311,468</b>	
<b>Net Operating Income</b>	<b>310,505</b>	<b>246,927</b>	
Income from Utility Plant Leased to Others (412-413)	0	0	6
<b>Utility Operating Income</b>	<b>310,505</b>	<b>246,927</b>	
<b>OTHER INCOME</b>			
Income from Merchandising, Jobbing and Contract Work (415-416)	601	191	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	170,048	147,261	10
Miscellaneous Nonoperating Income (421)	236,089	2,113,478	11
<b>Total Other Income</b>	<b>406,738</b>	<b>2,260,930</b>	
<b>Total Income</b>	<b>717,243</b>	<b>2,507,857</b>	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>			
Miscellaneous Amortization (425)	(56,765)	(56,765)	12
Other Income Deductions (426)	92,567	88,129	13
<b>Total Miscellaneous Income Deductions</b>	<b>35,802</b>	<b>31,364</b>	
<b>Income Before Interest Charges</b>	<b>681,441</b>	<b>2,476,493</b>	
<b>INTEREST CHARGES</b>			
Interest on Long-Term Debt (427)	69,001	43,894	14
Amortization of Debt Discount and Expense (428)	1,763	1,277	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	79,799	75,030	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
<b>Total Interest Charges</b>	<b>150,563</b>	<b>120,201</b>	
<b>Net Income</b>	<b>530,878</b>	<b>2,356,292</b>	
<b>EARNED SURPLUS</b>			
Unappropriated Earned Surplus (Beginning of Year) (216)	26,280,922	23,924,630	20
Balance Transferred from Income (433)	530,878	2,356,292	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
<b>Total Unappropriated Earned Surplus End of Year (216)</b>	<b>26,811,800</b>	<b>26,280,922</b>	

## 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)	
<b>UTILITY OPERATING INCOME</b>				
<b>Operating Revenues (400):</b>				
Derived	1,478,375	0	1,478,375	1
<b>Total (Acct. 400):</b>	<b>1,478,375</b>	<b>0</b>	<b>1,478,375</b>	
<b>Operation and Maintenance Expense (401-402):</b>				
Derived	664,536	0	664,536	2
<b>Total (Acct. 401-402):</b>	<b>664,536</b>	<b>0</b>	<b>664,536</b>	
<b>Depreciation Expense (403):</b>				
Derived	235,729	0	235,729	3
<b>Total (Acct. 403):</b>	<b>235,729</b>	<b>0</b>	<b>235,729</b>	
<b>Amortization Expense (404-407):</b>				
Derived	0	0	0	4
<b>Total (Acct. 404-407):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Taxes (408):</b>				
Derived	267,605	0	267,605	5
<b>Total (Acct. 408):</b>	<b>267,605</b>	<b>0</b>	<b>267,605</b>	
<b>Revenues from Utility Plant Leased to Others (412):</b>				
NONE			0	6
<b>Total (Acct. 412):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Expenses of Utility Plant Leased to Others (413):</b>				
NONE			0	7
<b>Total (Acct. 413):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL UTILITY OPERATING INCOME:</b>	<b>310,505</b>	<b>0</b>	<b>310,505</b>	
<b>OTHER INCOME</b>				
<b>Income from Merchandising, Jobbing and Contract Work (415-416):</b>				
Derived	601	0	601	8
<b>Total (Acct. 415-416):</b>	<b>601</b>	<b>0</b>	<b>601</b>	
<b>Income from Nonutility Operations (417):</b>				
NONE			0	9
<b>Total (Acct. 417):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Nonoperating Rental Income (418):</b>				
NONE			0	10
<b>Total (Acct. 418):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest and Dividend Income (419):</b>				
INVESTMENT INCOME	170,048	0	170,048	11
<b>Total (Acct. 419):</b>	<b>170,048</b>	<b>0</b>	<b>170,048</b>	
<b>Miscellaneous Nonoperating Income (421):</b>				
Contributed Plant - Water		157,938	157,938	12
NON-REGULATED SEWER OPERATING INCOME	(7,265)	85,416	78,151	13
<b>Total (Acct. 421):</b>	<b>(7,265)</b>	<b>243,354</b>	<b>236,089</b>	
<b>TOTAL OTHER INCOME:</b>	<b>163,384</b>	<b>243,354</b>	<b>406,738</b>	

## 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)	
<b>MISCELLANEOUS INCOME DEDUCTIONS</b>				
<b>Miscellaneous Amortization (425):</b>				
Regulatory Liability (253) Amortization	(56,765)	0	(56,765)	14
NONE			0	15
<b>Total (Acct. 425):</b>	<b>(56,765)</b>	<b>0</b>	<b>(56,765)</b>	
<b>Other Income Deductions (426):</b>				
Depreciation Expense on Contributed Plant - Water	0	92,567	92,567	16
NONE		0	0	17
<b>Total (Acct. 426):</b>	<b>0</b>	<b>92,567</b>	<b>92,567</b>	
<b>TOTAL MISCELLANEOUS INCOME DEDUCTIONS:</b>	<b>(56,765)</b>	<b>92,567</b>	<b>35,802</b>	
<b>INTEREST CHARGES</b>				
<b>Interest on Long-Term Debt (427):</b>				
Derived	69,001	0	69,001	18
<b>Total (Acct. 427):</b>	<b>69,001</b>	<b>0</b>	<b>69,001</b>	
<b>Amortization of Debt Discount and Expense (428):</b>				
AMORTIZATION OF BOND DISCOUNT & COSTS	1,763		1,763	19
<b>Total (Acct. 428):</b>	<b>1,763</b>	<b>0</b>	<b>1,763</b>	
<b>Amortization of Premium on Debt--Cr. (429):</b>				
NONE			0	20
<b>Total (Acct. 429):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest on Debt to Municipality (430):</b>				
Derived	79,799	0	79,799	21
<b>Total (Acct. 430):</b>	<b>79,799</b>	<b>0</b>	<b>79,799</b>	
<b>Other Interest Expense (431):</b>				
Derived	0	0	0	22
<b>Total (Acct. 431):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Interest Charged to Construction--Cr. (432):</b>				
NONE			0	23
<b>Total (Acct. 432):</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TOTAL INTEREST CHARGES:</b>	<b>150,563</b>	<b>0</b>	<b>150,563</b>	
<b>NET INCOME:</b>	<b>380,091</b>	<b>150,787</b>	<b>530,878</b>	
<b>EARNED SURPLUS</b>				
<b>Unappropriated Earned Surplus (Beginning of Year) (216):</b>				
Derived	9,115,379	17,165,543	26,280,922	24
<b>Total (Acct. 216):</b>	<b>9,115,379</b>	<b>17,165,543</b>	<b>26,280,922</b>	
<b>Balance Transferred from Income (433):</b>				
Derived	380,091	150,787	530,878	25
<b>Total (Acct. 433):</b>	<b>380,091</b>	<b>150,787</b>	<b>530,878</b>	
<b>Miscellaneous Credits to Surplus (434):</b>				
NONE			0	26
<b>Total (Acct. 434):</b>	<b>0</b>	<b>0</b>	<b>0</b>	

## 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)	
<b>EARNED SURPLUS</b>				
<b>Miscellaneous Debits to Surplus--Debit (435):</b>				
NONE			0	27
<b>Total (Acct. 435)--Debit:</b>	0	0	0	
<b>Appropriations of Surplus--Debit (436):</b>				
Detail appropriations to (from) account 215			0	28
<b>Total (Acct. 436)--Debit:</b>	0	0	0	
<b>Appropriations of Income to Municipal Funds--Debit (439):</b>				
NONE			0	29
<b>Total (Acct. 439)--Debit:</b>	0	0	0	
<b>UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):</b>	<b>9,495,470</b>	<b>17,316,330</b>	<b>26,811,800</b>	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	601				601	1
<b>Costs &amp; Expenses of Merchandising, Jobbing and Contract Work (416):</b>						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
<b>Other (list by major classes):</b>						
NONE					0	6
<b>Total costs and expenses</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net income (or loss)</b>	<b>601</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>601</b>	

## 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	1,478,375	0	0	0	1,478,375	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
<b>Other Increases or (Decreases) to Operating Revenues - Specify:</b>						
NONE					0	6
<b>Revenues subject to Wisconsin Remainder Assessment</b>	<b>1,478,375</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,478,375</b>	

## 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	223,271	0	223,271	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	360,476	0	360,476	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
<b>Total Payroll</b>	<b>583,747</b>	<b>0</b>	<b>583,747</b>	

### 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	4.1	1
Electric		2
Gas		3
Sewer	6.6	4

**BALANCE SHEET**

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>UTILITY PLANT</b>			
Utility Plant (101)	17,956,790	17,396,772	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	3,953,442	3,720,976	2
<b>Net Utility Plant</b>	<b>14,003,348</b>	<b>13,675,796</b>	
<b>OTHER PROPERTY AND INVESTMENTS</b>			
Nonutility Property (121)	23,572,828	22,707,961	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	8,101,772	7,703,332	4
<b>Net Nonutility Property</b>	<b>15,471,056</b>	<b>15,004,629</b>	
Investment in Municipality (123)	0	0	5
Other Investments (124)	1,479,126	1,031,264	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
<b>Total Other Property and Investments</b>	<b>16,950,182</b>	<b>16,035,893</b>	
<b>CURRENT AND ACCRUED ASSETS</b>			
Cash (131)	1,519,257	1,887,202	10
Special Deposits (134)	0		11
Working Funds (135)	0		12
Temporary Cash Investments (136)	1,772,849	1,639,123	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	264,769	250,888	15
Other Accounts Receivable (143)	476,115	418,939	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	100,088	33,915	18
Plant Materials and Operating Supplies (154)	928	1,578	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	23,068	26,500	23
Interest and Dividends Receivable (171)	0		24
Accrued Utility Revenues (173)	0		25
Miscellaneous Current and Accrued Assets (174)	21,787	5,932	26
<b>Total Current and Accrued Assets</b>	<b>4,178,861</b>	<b>4,264,077</b>	
<b>DEFERRED DEBITS</b>			
Unamortized Debt Discount and Expense (181)	44,449	47,181	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
<b>Total Deferred Debits</b>	<b>44,449</b>	<b>47,181</b>	
<b>Total Assets and Other Debits</b>	<b>35,176,840</b>	<b>34,022,947</b>	

**BALANCE SHEET**

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
<b>PROPRIETARY CAPITAL</b>			
Capital Paid in by Municipality (200)	2,744,854	2,744,854	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	26,811,800	26,280,922	35
<b>Total Proprietary Capital</b>	<b>29,556,654</b>	<b>29,025,776</b>	
<b>LONG-TERM DEBT</b>			
Bonds (221)	1,550,000	1,550,000	36
Advances from Municipality (223)	2,755,702	2,007,763	37
Other Long-Term Debt (224)	50,526	68,564	38
<b>Total Long-Term Debt</b>	<b>4,356,228</b>	<b>3,626,327</b>	
<b>CURRENT AND ACCRUED LIABILITIES</b>			
Notes Payable (231)	0	0	39
Accounts Payable (232)	95,037	266,873	40
Payables to Municipality (233)	30,000	0	41
Customer Deposits (235)	7,400	7,400	42
Taxes Accrued (236)	(4,973)	(4,973)	43
Interest Accrued (237)	46,091	70,931	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	110,565	122,373	46
<b>Total Current and Accrued Liabilities</b>	<b>284,120</b>	<b>462,604</b>	
<b>DEFERRED CREDITS</b>			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0		48
Other Deferred Credits (253)	851,475	908,240	49
<b>Total Deferred Credits</b>	<b>851,475</b>	<b>908,240</b>	
<b>OPERATING RESERVES</b>			
Property Insurance Reserve (261)	0		50
Injuries and Damages Reserve (262)	0		51
Pensions and Benefits Reserve (263)	0		52
Miscellaneous Operating Reserves (265)	128,363		53
<b>Total Operating Reserves</b>	<b>128,363</b>	<b>0</b>	
<b>Total Liabilities and Other Credits</b>	<b>35,176,840</b>	<b>34,022,947</b>	

## 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)	
<b>First of Year:</b>					
Total Utility Plant - First of Year	17,396,772	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
<b>Plant Accounts:</b>					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	10,037,420	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	7,919,370	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
<b>Total Utility Plant</b>	<b>17,956,790</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Accumulated Provision for Depreciation and Amortization:</b>					
Accumulated Provision for Depreciation of Utility Plant in Service - Financed by Utility Operations or by the Municipality (111.1)	2,359,770	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,593,672	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
<b>Total Accumulated Provision</b>	<b>3,953,442</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Other Utility Plant Accounts:</b>					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
<b>Total Other Utility Plant Accounts</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Net Utility Plant</b>	<b>14,003,348</b>	<b>0</b>	<b>0</b>	<b>0</b>	

**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)	
<b>Balance first of year (111.1)</b>	2,208,165				<b>2,208,165</b>	<b>1</b>
<b>Credits During Year</b>						<b>2</b>
<b>Accruals:</b>						<b>3</b>
Charged depreciation expense (403)	235,729				<b>235,729</b>	<b>4</b>
Depreciation expense on meters						<b>5</b>
charged to sewer (see Note 3)	16,993				<b>16,993</b>	<b>6</b>
Accruals charged other						<b>7</b>
accounts (specify):						<b>8</b>
					<b>0</b>	<b>9</b>
Salvage					<b>0</b>	<b>10</b>
Other credits (specify):						<b>11</b>
					<b>0</b>	<b>12</b>
					<b>0</b>	<b>13</b>
					<b>0</b>	<b>14</b>
					<b>0</b>	<b>15</b>
<b>Total credits</b>	<b>252,722</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>252,722</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	101,117				<b>101,117</b>	<b>18</b>
Cost of removal					<b>0</b>	<b>19</b>
Other debits (specify):						<b>20</b>
					<b>0</b>	<b>21</b>
					<b>0</b>	<b>22</b>
					<b>0</b>	<b>23</b>
					<b>0</b>	<b>24</b>
<b>Total debits</b>	<b>101,117</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>101,117</b>	<b>25</b>
<b>Balance end of year (111.1)</b>	<b>2,359,770</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,359,770</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

## 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)	
<b>Balance first of year (111.2)</b>	1,512,811				1,512,811	1
<b>Credits During Year</b>						2
<b>Accruals:</b>						3
Charged Other Income Deductions (426)	92,567				92,567	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				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
<b>Total credits</b>	<b>92,567</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>92,567</b>	<b>16</b>
<b>Debits during year</b>						<b>17</b>
Book cost of plant retired	11,706				11,706	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
<b>Total debits</b>	<b>11,706</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>11,706</b>	<b>25</b>
<b>Balance end of year (111.2)</b>	<b>1,593,672</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>1,593,672</b>	<b>26</b>
<b>Footnotes</b>						<b>27</b>

**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	22,664,409	216,992	132,082	<b>22,749,319</b>	<b>1</b>
CONSTRUCTION WORK IN PROGRESS	43,552	779,957	0	<b>823,509</b>	<b>2</b>
<b>Total Nonutility Property (121)</b>	<b>22,707,961</b>	<b>996,949</b>	<b>132,082</b>	<b>23,572,828</b>	
Less accum. prov. depr. & amort. (122)	7,703,332	398,440		<b>8,101,772</b>	<b>3</b>
 <b>Net Nonutility Property</b>	 <b>15,004,629</b>	 <b>598,509</b>	 <b>132,082</b>	 <b>15,471,056</b>	

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

Particulars (a)	Amount (b)
Balance first of year	1
<b>Additions:</b>	
Provision for uncollectibles during year	2
Collection of accounts previously written off: Utility Customers	3
Collection of accounts previously written off: Others	4
<b>Total Additions</b>	<u>0</u>
<b>Deductions:</b>	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
<b>Total accounts written off</b>	<u>0</u>
<b>Balance end of year</b>	<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)
<b>Electric Utility</b>						
Fuel (151)					0	1
Fuel stock expenses (152)					0	2
Plant mat. & oper. sup. (154)					0	3
<b>Total Electric Utility</b>					0	0

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	928	1,578
Sewer utility (154)	0	3
Heating utility (154)	0	4
Gas utility (154)	0	5
Merchandise (155)	0	6
Other materials & supplies (156)	0	7
Stores expense (163)	0	8
<b>Total Materials and Supplies</b>	928	1,578

**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)		
<b>Unamortized debt discount &amp; expense (181)</b>				
1997 ADVANCE FROM MUNICIPALITY	96	428	2,165	1
2002 PROMISSORY NOTES	457	428	2,740	2
2007 REVENUE BONDS	2,179	0	39,544	3
<b>Total</b>			<b>44,449</b>	
<b>Unamortized premium on debt (251)</b>				
NONE				4
<b>Total</b>			<b>0</b>	

### CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,744,854	1
<b>Changes during year (explain):</b>		
NONE	0	2
<b>Balance end of year</b>	<b>2,744,854</b>	

### 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)	
2007 WATER & WW REVENUE BOND	06/01/2007	12/01/2026	4.12%	1,550,000	1
<b>Total Bonds (Account 221):</b>				<b><u>1,550,000</u></b>	

## 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)	
<b>Advances from Municipality (223)</b>					
2002 PROMISSORY NOTE	12/19/2002	12/01/2012	3.61%	298,964	1
2002 STATE TRUST FUND LOAN - PART 1 OF 2	05/22/2002	03/15/2012	5.24%	328,550	2
1997 BOND DEFEASANCE	10/01/1997	10/01/2010	4.65%	159,461	3
2004 STATE TRUST FUND LOAN - PART 1 OF 2	12/02/2004	03/15/2009	2.98%	79,346	4
2004 STATE TRUST FUND LOAN - PART 2 OF 2	07/11/2005	03/15/2010	2.98%	154,675	5
2008 STATE TRUST FUND LOAN	09/05/2008	03/15/2018	4.25%	1,117,900	6
2005 G.O. BONDS	09/01/2005	12/01/2024	4.03%	600,000	7
2002 STATE TRUST FUND LOAN - PART 2 OF 2	10/09/2002	03/15/2012	5.24%	16,806	8
<b>Total for Account 223</b>				<b>2,755,702</b>	
<b>Other Long-Term Debt (224)</b>					
UNFUNDED PENSION LIABILITY LOAN	10/01/2003	03/15/2013	5.24%	50,526	9
1999 TOWER DEBT	10/21/1998	10/21/2008	0.00%	0	10
<b>Total for Account 224</b>				<b>50,526</b>	
<b>Notes Payable (231)</b>					
NONE	00/00/0000	00/00/0000	0.00%		11
<b>Total for Account 231</b>				<b>0</b>	

**TAXES ACCRUED (ACCT. 236)**

Particulars (a)	Amount (b)	
Balance first of year	(4,973)	1
<b>Accruals:</b>		
Charged water department expense	268,157	2
Charged electric department expense		3
Charged sewer department expense		4
<b>Other (explain):</b>		
NONE		5
<b>Total Accruals and other credits</b>	<b>268,157</b>	
<b>Taxes paid during year:</b>		
County, state and local taxes	249,816	6
Social Security taxes	16,810	7
PSC Remainder Assessment	1,531	8
<b>Other (explain):</b>		
NONE		9
<b>Total payments and other debits</b>	<b>268,157</b>	
<b>Balance end of year</b>	<b>(4,973)</b>	

### 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)	
<b>Bonds (221)</b>					
2007 REVENUE BONDS	38,629	66,221	99,332	5,518	1
<b>Subtotal</b>	<b>38,629</b>	<b>66,221</b>	<b>99,332</b>	<b>5,518</b>	
<b>Advances from Municipality (223)</b>					
2008 STATE TRUST FUND LOAN	0	15,648	0	15,648	2
2002 STATE TRUST FUND LOAN - PART 2 OF 2	854	924	1,079	699	3
2002 STATE TRUST FUND LOAN - PART 1 OF 2	16,696	18,048	21,089	13,655	4
2002 PROMISSORY NOTE	1,104	13,042	13,247	899	5
2004 STATE TRUST FUND LOAN - PART 1 OF 2	3,724	2,864	4,704	1,884	6
2005 G.O. BONDS	2,014	24,166	24,166	2,014	7
2004 STATE TRUST FUND LOAN - PART 2 OF 2	5,445	5,107	6,878	3,674	8
<b>Subtotal</b>	<b>29,837</b>	<b>79,799</b>	<b>71,163</b>	<b>38,473</b>	
<b>Other Long-Term Debt (224)</b>					
UNFUNDED PENSION LIABILITY LOAN	2,465	2,780	3,145	2,100	9
<b>Subtotal</b>	<b>2,465</b>	<b>2,780</b>	<b>3,145</b>	<b>2,100</b>	
<b>Notes Payable (231)</b>					
NONE	0	0	0	0	10
<b>Subtotal</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total</b>	<b>70,931</b>	<b>148,800</b>	<b>173,640</b>	<b>46,091</b>	

## 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)	
<b>Investment in Municipality (123):</b>		
NONE		1
<b>Total (Acct. 123):</b>	<b>0</b>	
<b>Other Investments (124):</b>		
DNR EQUIPMENT REPLACEMENT FUND	1,479,126	2
<b>Total (Acct. 124):</b>	<b>1,479,126</b>	
<b>Sinking Funds (125):</b>		
NONE		3
<b>Total (Acct. 125):</b>	<b>0</b>	
<b>Depreciation Fund (126):</b>		
NONE		4
<b>Total (Acct. 126):</b>	<b>0</b>	
<b>Other Special Funds (128):</b>		
NONE		5
<b>Total (Acct. 128):</b>	<b>0</b>	
<b>Special Deposits (134):</b>		
NONE		6
<b>Total (Acct. 134):</b>	<b>0</b>	
<b>Notes Receivable (141):</b>		
NONE		7
<b>Total (Acct. 141):</b>	<b>0</b>	
<b>Customer Accounts Receivable (142):</b>		
Water	264,769	8
Electric	0	9
Sewer (Regulated)	0	10
<b>Other (specify):</b>		
NONE		11
<b>Total (Acct. 142):</b>	<b>264,769</b>	
<b>Other Accounts Receivable (143):</b>		
Sewer (Non-regulated)	457,377	* 12
Merchandising, jobbing and contract work	0	13
<b>Other (specify):</b>		
OTHER ACCOUNTS RECEIVABLE	18,738	* 14
<b>Total (Acct. 143):</b>	<b>476,115</b>	
<b>Receivables from Municipality (145):</b>		
DUE FROM OTHER FUNDS	100,088	* 15
<b>Total (Acct. 145):</b>	<b>100,088</b>	
<b>Prepayments (165):</b>		
PREPAID EXPENSES	23,068	16
<b>Total (Acct. 165):</b>	<b>23,068</b>	

## 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.

<b>Particulars (a)</b>	<b>Balance End of Year (b)</b>	
<b>Extraordinary Property Losses (182):</b>		
NONE		17
<b>Total (Acct. 182):</b>	<b>0</b>	
<b>Preliminary Survey and Investigation Charges (183):</b>		
NONE		18
<b>Total (Acct. 183):</b>	<b>0</b>	
<b>Clearing Accounts (184):</b>		
NONE		19
<b>Total (Acct. 184):</b>	<b>0</b>	
<b>Temporary Facilities (185):</b>		
NONE		20
<b>Total (Acct. 185):</b>	<b>0</b>	
<b>Miscellaneous Deferred Debits (186):</b>		
NONE		21
<b>Total (Acct. 186):</b>	<b>0</b>	
<b>Payables to Municipality (233):</b>		
DUE TO CAPITAL IMPROVEMENT FUND	30,000	22
<b>Total (Acct. 233):</b>	<b>30,000</b>	
<b>Other Deferred Credits (253):</b>		
Regulatory Liability	851,475	23
NONE		24
<b>Total (Acct. 253):</b>	<b>851,475</b>	

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## DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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### 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.

Acct 143 (Other Accounts Receivable) total generally represents the 4th quarter residential sewer charges (non-regulated utility) that were billed out 12/31/08.

The additional \$18,738 in Acct #143 represents amounts due at end of year for bulk water supply and septage receiving services.

Acct 145 (Receivables from Municipality) total is representative of service charges placed on the tax roll (\$29,863) plus adjustments to debt service during the 2008 audit.

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## 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)	
<b>Add Average:</b>						
Utility Plant in Service (101.1)	9,815,546	0	0	0	<b>9,815,546</b>	<b>1</b>
Materials and Supplies	1,253	0	0	0	<b>1,253</b>	<b>2</b>
<b>Other (specify):</b>						
NONE					<b>0</b>	<b>3</b>
<b>Less Average:</b>						
Reserve for Depreciation (111.1)	2,283,967	0	0	0	<b>2,283,967</b>	<b>4</b>
Customer Advances for Construction					<b>0</b>	<b>5</b>
Regulatory Liability	879,857	0	0	0	<b>879,857</b>	<b>6</b>
NONE					<b>0</b>	<b>7</b>
<b>Average Net Rate Base</b>	<b>6,652,975</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>6,652,975</b>	
Net Operating Income	310,505	0	0	0	<b>310,505</b>	<b>8</b>
<b>Net Operating Income as a percent of</b>						
<b>Average Net Rate Base</b>	<b>4.67%</b>	<b>N/A</b>	<b>N/A</b>	<b>N/A</b>	<b>4.67%</b>	

**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	908,240	0	0	0	<b>908,240</b>	1
<b>Add credits during year:</b>						
NONE					<b>0</b>	2
<b>Deduct charges:</b>						
Miscellaneous Amortization (425)	56,765	0	0	0	<b>56,765</b>	3
<b>Other (specify):</b>						
NONE					<b>0</b>	4
<b>Balance End of Year</b>	<b>851,475</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>851,475</b>	

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## IMPORTANT CHANGES DURING THE YEAR

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Report changes of any of the following types:

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1. Acquisitions.

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2. Leaseholder changes.

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3. Extensions of service.

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4. Estimated changes in revenues due to rate changes.

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5. Obligations incurred or assumed, excluding commercial paper.

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6. Formal proceedings with the Public Service Commission.

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7. Any additional matters.

## WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
<b>Operating Revenues</b>			
<b>Sales of Water</b>			
Sales of Water (460-467)	1,353,953	1,352,658	1
<b>Total Sales of Water</b>	<b>1,353,953</b>	<b>1,352,658</b>	
<b>Other Operating Revenues</b>			
Forfeited Discounts (470 )	5,675	6,401	2
Rents from Water Property (472 )	98,871	173,488	3
Interdepartmental Rents (473 )	0	0	4
Other Water Revenues (474 )	19,876	25,848	5
<b>Total Other Operating Revenues</b>	<b>124,422</b>	<b>205,737</b>	
<b>Total Operating Revenues</b>	<b>1,478,375</b>	<b>1,558,395</b>	
<b>Operation and Maintenance Expenses</b>			
Source of Supply Expenses (600-605)	9,739	15,090	6
Pumping Expenses (620-625)	126,074	174,633	7
Water Treatment Expenses (630-635)	40,378	37,317	8
Transmission and Distribution Expenses (640-655)	133,413	334,378	9
Customer Accounts Expenses (901-906)	42,852	45,400	10
Sales Expenses (910 )	0	0	11
Administrative and General Expenses (920-935)	312,080	240,177	12
<b>Total Operation and Maintenance Expenses</b>	<b>664,536</b>	<b>846,995</b>	
<b>Other Operating Expenses</b>			
Depreciation Expense (403 )	235,729	213,003	13
Amortization Expense (404-407)	0	593	14
Taxes (408 )	267,605	250,877	15
<b>Total Other Operating Expenses</b>	<b>503,334</b>	<b>464,473</b>	
<b>Total Operating Expenses</b>	<b>1,167,870</b>	<b>1,311,468</b>	
<b>NET OPERATING INCOME</b>	<b>310,505</b>	<b>246,927</b>	

## 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)	
<b>Operating Revenues</b>				
<b>Sales of Water</b>				
Unmetered Sales to General Customers (460)				
Residential (460.1 )				1
Commercial (460.2 )				2
Industrial (460.3 )				3
Public Authority (460.4 )				4
<b>Total Unmetered Sales to General Customers (460)</b>	<b>0</b>	<b>0</b>	<b>0</b>	
Metered Sales to General Customers (461)				
Residential (461.1 )	4,324	224,873	751,721	5
Commercial (461.2 )	253	77,025	171,744	6
Industrial (461.3 )	67	39,615	89,810	7
Public Authority (461.4 )	27	5,490	18,161	8
<b>Total Metered Sales to General Customers (461)</b>	<b>4,671</b>	<b>347,003</b>	<b>1,031,436</b>	
Private Fire Protection Service (462 )	74		35,425	9
Public Fire Protection Service (463 )	1		278,795	10
Other Water Sales (465 )	41	2,210	8,297	11
Sales for Resale (466 )		0	0	12
Interdepartmental Sales (467 )				13
<b>Total Sales of Water</b>	<b>4,787</b>	<b>349,213</b>	<b>1,353,953</b>	

### 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
<b>Total</b>		<b>0</b>	<b>0</b>	

## 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)	
<b>Public Fire Protection Service (463):</b>		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
<b>Other (specify):</b>		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	278,795	3
NONE		4
<b>Total Public Fire Protection Service (463)</b>	<b>278,795</b>	
<b>Forfeited Discounts (470):</b>		
NONE		5
Customer late payment charges	5,675	6
<b>Other (specify):</b>		
<b>Total Forfeited Discounts (470)</b>	<b>5,675</b>	
<b>Rents from Water Property (472):</b>		
ANTENNA LEASES - WATER TOWERS #2 & #3	98,871	7
<b>Total Rents from Water Property (472)</b>	<b>98,871</b>	
<b>Interdepartmental Rents (473):</b>		
NONE		8
<b>Total Interdepartmental Rents (473)</b>	<b>0</b>	
<b>Other Water Revenues (474):</b>		
NONE		9
TIME OF SALE INSPECTION FEES	2,883	10
Return on net investment in meters charged to sewer department	16,993	11
<b>Other (specify):</b>		
<b>Total Other Water Revenues (474)</b>	<b>19,876</b>	

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## OTHER OPERATING REVENUES (WATER)

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**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.**

Acct #474 descriptions - "Done"

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## 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)	
<b>SOURCE OF SUPPLY EXPENSES</b>			
Operation Labor (600)	9,739	15,090	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
<b>Total Source of Supply Expenses</b>	<b>9,739</b>	<b>15,090</b>	
<b>PUMPING EXPENSES</b>			
Operation Labor (620)	26,886	23,070	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	76,121	76,007	7
Operation Supplies and Expenses (623)	2,652	3,169	8
Maintenance of Pumping Plant (625)	20,415	72,387	*
<b>Total Pumping Expenses</b>	<b>126,074</b>	<b>174,633</b>	
<b>WATER TREATMENT EXPENSES</b>			
Operation Labor (630)	9,917	13,268	10
Chemicals (631)	26,835	21,514	11
Operation Supplies and Expenses (632)	1,690	297	12
Maintenance of Water Treatment Plant (635)	1,936	2,238	13
<b>Total Water Treatment Expenses</b>	<b>40,378</b>	<b>37,317</b>	
<b>TRANSMISSION AND DISTRIBUTION EXPENSES</b>			
Operation Labor (640)	25,370	24,692	14
Operation Supplies and Expenses (641)	38,314	32,815	15
Maintenance of Distribution Reservoirs and Standpipes (650)	2,491	7,383	16
Maintenance of Mains (651)	37,413	217,150	*
Maintenance of Services (652)	3,314	33,187	18
Maintenance of Meters (653)	20,328	13,412	19
Maintenance of Hydrants (654)	6,183	5,667	20
Maintenance of Other Plant (655)	0	72	21
<b>Total Transmission and Distribution Expenses</b>	<b>133,413</b>	<b>334,378</b>	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Meter Reading Labor (901)	8,067	8,249	22
Accounting and Collecting Labor (902)	29,013	33,198	23
Supplies and Expenses (903)	5,772	3,953	24
Uncollectible Accounts (904)	0	0	25

## WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
<b>CUSTOMER ACCOUNTS EXPENSES</b>			
Customer Service and Information Expenses (906)	0		26
<b>Total Customer Accounts Expenses</b>	<b>42,852</b>	<b>45,400</b>	
<b>SALES EXPENSES</b>			
Sales Expenses (910)	0	0	27
<b>Total Sales Expenses</b>	<b>0</b>	<b>0</b>	
<b>ADMINISTRATIVE AND GENERAL EXPENSES</b>			
Administrative and General Salaries (920)	90,364	99,950	28
Office Supplies and Expenses (921)	9,376	8,879	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	70,141	38,784	31
Property Insurance (924)	8,586	10,561	32
Injuries and Damages (925)	11,902	7,991	33
Employee Pensions and Benefits (926)	91,292	50,425	* 34
Regulatory Commission Expenses (928)	1,531	1,695	35
Miscellaneous General Expenses (930)	14,147	8,791	36
Transportation Expenses (933)	10,738	8,552	37
Maintenance of General Plant (935)	4,003	4,549	38
<b>Total Administrative and General Expenses</b>	<b>312,080</b>	<b>240,177</b>	
<b>Total Operation and Maintenance Expenses</b>	<b>664,536</b>	<b>846,995</b>	

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## WATER OPERATION & MAINTENANCE EXPENSES

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### Water Operation & Maintenance Expenses (Page W-05)

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

Acct 600 (Operation Labor) - The large decrease in 2008 labor expense for this account is the result of a reduced emphasis on grounds maintenance during the summer months.

Acct 625 (Maintenance of Pumping Plant) - The 2008 expense for this account is more typical of prior years however represents a significant decrease from 2007 due to the atypical work in 2007 related to Well #3 and including well inspection, well rehab and well reconstruction/investigations to isolate and eliminate the lower aquifer of a dual aquifer well.

Acct 651 (Maintenance of Mains) - the 2008 'maintenance of mains' expense is more typical of previous years in general; the significantly higher cost in 2007 was due to a reclassification of expense by auditors that assessed 1/2 the cost of street repaving on 11th Ave. and North St to this account in conjunction with water main replacement projects.

Acct 652 (Maintenance of Services) - The decrease in water services expense in 2008 is due to a lower number of water service leaks requiring repair.

Acct 653 (Maintenance of Meters) - The large increase in this account expense is due to a return to normal staffing levels in 2008 and the ability to resume a proactive meter testing program.

Acct 923 (Outside Services) - The large increase in this account for 2008 is due to a number of atypical project initiatives and expenses including 1) well siting geophysical exploration study, 2) collector well investigations study, 3) wells master meter testing and permanent set-up and, 4) additional cost of temporary office staffing over a 3 month period to cover extended FMLA absence of the regular Utility Clerk.

Acct 926 (Employee Pensions & Benefits) - The large increase in expense for this account from the previous year is due to a return to full staffing level in 2008 after a year long employee shortage in 2007 that resulted in reduced water utility payroll.

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### 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	PER PSC PRESCRIBED FORMULA	254,786	238,625	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	CALCULATED	5,522	5,051	2
<b>Net property tax equivalent</b>		<b>249,264</b>	<b>233,574</b>	
Social Security	BASED UPON ACTUAL PAYROLL	16,810	15,608	3
PSC Remainder Assessment	PER PSC INVOICE	1,531	1,695	4
Other (specify): NONE			0	5
<b>Total tax expense</b>		<b>267,605</b>	<b>250,877</b>	

## 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			Ozaukee				1
<b>SUMMARY OF TAX RATES</b>							
State tax rate	mills		0.177550				2
County tax rate	mills		1.706120				3
Local tax rate	mills		6.273367				4
School tax rate	mills		9.636610				5
Voc. school tax rate	mills		1.920130				6
Other tax rate - Local	mills		0.000000				7
Other tax rate - Non-Local	mills		0.000000				8
<b>Total tax rate</b>	mills		<b>19.713777</b>				9
Less: state credit	mills		1.642330				10
<b>Net tax rate</b>	mills		<b>18.071447</b>				11
<b>PROPERTY TAX EQUIVALENT CALCULATION</b>							
<b>Local Tax Rate</b>	mills		<b>6.273367</b>				12
<b>Combined School Tax Rate</b>	mills		<b>11.566740</b>				13
<b>Other Tax Rate - Local</b>	mills		<b>0.000000</b>				14
<b>Total Local &amp; School Tax</b>	mills		<b>17.830107</b>				15
<b>Total Tax Rate</b>	mills		<b>19.713777</b>				16
<b>Ratio of Local and School Tax to Total</b>	dec.		<b>0.904449</b>				17
<b>Total tax net of state credit</b>	mills		<b>18.071447</b>				18
<b>Net Local and School Tax Rate</b>	mills		<b>16.344703</b>				19
Utility Plant, Jan. 1	\$	17,396,772	17,396,772				20
Materials & Supplies	\$	1,578	1,578				21
<b>Subtotal</b>	\$	17,398,350	17,398,350				22
Less: Plant Outside Limits	\$	1,089,212	1,089,212				23
<b>Taxable Assets</b>	\$	16,309,138	16,309,138				24
Assessment Ratio	dec.		0.955800				25
<b>Assessed Value</b>	\$	15,588,274	15,588,274				26
<b>Net Local &amp; School Rate</b>	mills		<b>16.344703</b>				27
<b>Tax Equiv. Computed for Current Year</b>	\$	254,786	254,786				28
Tax Equivalent per 1994 PSC Report	\$	147,252					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
<b>Tax equiv. for current year (see note 6)</b>	\$	254,786					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 \$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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	8				8	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>8</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>8</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
Land and Land Rights (310)	28,994				28,994	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)	204,821				204,821	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
<b>Total Source of Supply Plant</b>	<b>233,815</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>233,815</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	525,000				525,000	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	416,682	51,802			468,484	* 14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
<b>Total Pumping Plant</b>	<b>941,682</b>	<b>51,802</b>	<b>0</b>	<b>0</b>	<b>993,484</b>	
<b>WATER TREATMENT PLANT</b>						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	230,513				230,513	18
Sand or Other Media Filtration Equipment (332)	480,932				480,932	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
<b>Total Water Treatment Plant</b>	<b>711,445</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>711,445</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	13,539				13,539	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	276,034				276,034	24
Transmission and Distribution Mains (343)	4,633,257	193,141	8,008		4,818,390	25
Services (345)	1,023,433	23,269			1,046,702	26
Meters (346)	647,126	61,488	2,076		706,538	27
Hydrants (348)	601,813	33,542	2,352	60	633,063	* 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)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>7,195,202</b>	<b>311,440</b>	<b>12,436</b>	<b>60</b>	<b>7,494,266</b>	
<b>GENERAL PLANT</b>						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	169,734				169,734	31
Office Furniture and Equipment (391)	32,604	500			33,104	32
Computer Equipment (391.1)	143,466				143,466	33
Transportation Equipment (392)	74,442				74,442	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	7,479	3,727			11,206	36
Laboratory Equipment (395)	22,485	1,145	400		23,230	37
Power Operated Equipment (396)	2,750				2,750	38
Communication Equipment (397)	28,440	2,020	1,269		29,191	39
SCADA Equipment (397.1)	7,655	169,149	83,333		93,471	* 40
Miscellaneous Equipment (398)	22,465	5,022	3,679		23,808	41
<b>Total General Plant</b>	<b>511,520</b>	<b>181,563</b>	<b>88,681</b>	<b>0</b>	<b>604,402</b>	
<b>Total utility plant in service directly assignable</b>	<b>9,593,672</b>	<b>544,805</b>	<b>101,117</b>	<b>60</b>	<b>10,037,420</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>9,593,672</b>	<b>544,805</b>	<b>101,117</b>	<b>60</b>	<b>10,037,420</b>	

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

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**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.**

A plant addition of \$51,802 to Acct. 325 represents an early 2008 final payment for new pump installation and start-up at Well #3.

A plant addition of \$169,149 to Acct 397.1 represents 1/2 the cost of a new water/sewer SCADA system that was installed in 2008.

**If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$50,000, please explain.**

A retirement of \$83,333 in Acct 397.1 (SCADA Equipment) represents 1/2 the original book cost of the Utility's 1993 SCADA system which was replaced in 2008.

**If Adjustments for any account are nonzero, please explain.**

An adjustment of \$60 to Acct 348 (Hydrants) was made by auditors to balance the general ledger against the 'plant in service' spreadsheet.

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## 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)	
<b>INTANGIBLE PLANT</b>						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
<b>Total Intangible Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>SOURCE OF SUPPLY PLANT</b>						
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
<b>Total Source of Supply Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>PUMPING PLANT</b>						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	2,542				2,542	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
<b>Total Pumping Plant</b>	<b>2,542</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>2,542</b>	
<b>WATER TREATMENT PLANT</b>						
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
<b>Total Water Treatment Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	384,825				384,825	24
Transmission and Distribution Mains (343)	5,614,771	86,742	9,031		5,692,482	25
Services (345)	1,057,374	4,620	2,675		1,059,319	26
Meters (346)	0				0	27

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
<b>TRANSMISSION AND DISTRIBUTION PLANT</b>						
Hydrants (348)	743,596	36,606			780,202	28
Other Transmission and Distribution Plant (349)	0				0	29
<b>Total Transmission and Distribution Plant</b>	<b>7,800,566</b>	<b>127,968</b>	<b>11,706</b>	<b>0</b>	<b>7,916,828</b>	
<b>GENERAL PLANT</b>						
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
<b>Total General Plant</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>Total utility plant in service directly assignable</b>	<b>7,803,108</b>	<b>127,968</b>	<b>11,706</b>	<b>0</b>	<b>7,919,370</b>	
Common Utility Plant Allocated to Water Department (300)	0				0	42
<b>Total utility plant in service</b>	<b>7,803,108</b>	<b>127,968</b>	<b>11,706</b>	<b>0</b>	<b>7,919,370</b>	

## 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			35,842	35,842	1
February			32,662	32,662	2
March			44,370	44,370	3
April			36,364	36,364	4
May			41,822	41,822	5
June			41,795	41,795	6
July			43,693	43,693	7
August			48,500	48,500	8
September			41,378	41,378	9
October			36,168	36,168	10
November			31,528	31,528	11
December			33,158	33,158	12
<b>Total annual pumpage</b>	<b>0</b>	<b>0</b>	<b>467,280</b>	<b>467,280</b>	

## 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):	467,280	1
Less: Gallons (000's) used in the treatment process:	1,264	2
Subtotal: Gallons (000's) entering distribution system:	<b>466,016</b>	3
Less: Gallons (000's) sold:	349,213	4
Gallons (000's) entering distribution system but not sold:	<b>116,803</b>	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	7,988	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	938	10
Subtotal Estimated Usage:	<b>8,926</b>	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:		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:	<b>107,877</b>	17
Subtotal of Estimated Losses:	<b>107,877</b>	18
Percentage of water entering distribution system sold:	<b>75%</b>	19
Percentage of unaccounted for water:	<b>23%</b>	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.)	1,946	22
Date of maximum: 09/01/2008		23
Cause of maximum: Dry weather/summer sprinkling		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	868	25
Date of minimum: 12/31/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	765,028	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	2	32
Number of service breaks repaired this year:	8	33
Population served (estimate the number of individuals served):		34
Inside municipality?	11,450	35
Outside municipality?	150	36

## SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #7 - 1473 FALLS ROAD	7	567	15	1,183,680	Yes	1
WELL #1 - 915 NORTH STREET	Abandoned 9/00	0	0	0	No	2
WELL #2 - 906 FALLS STREET	2	518	12	480,960	Yes	3
WELL #3 - 1980 CHEYENNE CT.	3	555	12	1,131,840	Yes	4
WELL #4 - 438 9TH AVENUE	4	496	19	423,360	Yes	* 5
WELL #5 - 1501 1ST AVENUE	5	578	19	832,320	Yes	6
WELL #6 - 215 OAK STREET	6	578	19	1,409,760	Yes	7

## SOURCES OF WATER SUPPLY - SURFACE WATERS

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

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #2	WELL #3	WELL #4	1
Location	906 FALLS STREET	1980 CHEYENNE CT	438 9TH AVENUE	2
Purpose	P	P	P	3
Destination	D	D	T	4
Pump Manufacturer	AMERICAN	GOULDS	LAYNE	5
Year Installed	1997	2008	2004	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	334	786	588	8
Pump Motor or Standby Engine Mfr	U.S. MOTOR	GENERAL ELECTRIC	U.S. MOTOR	10
Year Installed	1972	2008	2004	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	40	75	65	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4 BOOSTER	WELL #5	WELL #5 BOOSTER	15
Location	438 9TH AVENUE	1501 1ST AVENUE	1501 1ST AVENUE	16
Purpose	B	P	B	17
Destination	D	T	D	18
Pump Manufacturer	LAYNE	GOULDS	GOULDS	19
Year Installed	1991	2005	2005	20
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	21
Actual Capacity (gpm)	579	578	619	22
Pump Motor or Standby Engine Mfr	U.S. MOTOR	U.S. MOTOR	GE VALUE LINE MOTOR	24
Year Installed	1991	2002	2005	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	40	50	30	27
Footnotes				28

### PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #6	WELL #7	ZONE TRANSFER STATION	1
Location	215 OAK STREET	1473 FALLS ROAD	915 NORTH STREET	2
Purpose	P	P	P B	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	GOULDS	AURORA PUMP	5
Year Installed	2000	2006	2001	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	979	822	1,000	8
Pump Motor or Standby Engine Mfr	US ELECTRIC MOTOR	GENERAL ELECTRIC	U.S. ELECTRICAL	9 10
Year Installed	2003	2006	2001	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	75	20	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 24
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	TOWER #1	TOWER #2	TOWER #3	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>				<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1960	1968	1999	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	140	112	120	6
Total capacity in gallons (actual)	200,000	300,000	300,000	7
				8
<b>WATER TREATMENT PLANT</b>				<b>9</b>
Disinfection, type of equipment (gas, liquid, powder, other)				10
Points of application (wellhouse, central facilities, booster station, other)				11
Filters, type (gravity, pressure, other, none)				12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)				13
Is a corrosion control chemical used (yes, no)?				14
Is water fluoridated (yes, no)?				15
Footnotes				16

## 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	WELL #4 RESERVOIR	WELL #5 RESERVOIR	1
<b>RESERVOIRS, STANDPIPES OR ELEVATED TANKS</b>			<b>2</b>
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	R	3
Year constructed	1991	1991	4
Primary material (earthen, steel, concrete, other)	CONCRETE	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	0	0	6
Total capacity in gallons (actual)	23,000	23,000	7
<b>WATER TREATMENT PLANT</b>			<b>8</b>
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	9
Points of application (wellhouse, central facilities, booster station, other)	BOOSTER STATION	BOOSTER STATION	10
Filters, type (gravity, pressure, other, none)	NONE	NONE	11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.8058	0.8058	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				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	4.000	1,267				1,267	1
M	D	6.000	93,205				93,205	2
P	D	6.000	5,753	103	252		5,604	3
M	D	8.000	51,950				51,950	4
P	D	8.000	112,465	957	1,852		111,570	5
M	D	10.000	8,160				8,160	6
P	D	10.000	4,924	6			4,930	7
M	T	12.000	5,258				5,258	8
P	T	12.000	45,918	1,918			47,836	* 9
M	T	16.000	2,037				2,037	10
P	T	16.000	335				335	11
<b>Total Within Municipality</b>			<b>331,272</b>	<b>2,984</b>	<b>2,104</b>	<b>0</b>	<b>332,152</b>	
P	D	8.000	10,918				10,918	12
P	T	12.000	6,571				6,571	13
<b>Total Outside of Municipality</b>			<b>17,489</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>17,489</b>	
<b>Total Utility</b>			<b>348,761</b>	<b>2,984</b>	<b>2,104</b>	<b>0</b>	<b>349,641</b>	

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## WATER MAINS

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**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.**

Utility water main additions were financed .....

- 1) By Utility cash reserves (1st Avenue water main replacement project);
  - 2) By Developer (Advanced Health Care water main extension; and, Our Savior Lutheran water main extension).
-

## 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	825				825		1
M	1.000	1,643				1,643		2
P	1.000	93				93		3
P	1.250	476				476		4
M	1.250	76				76		5
P	1.500	81				81		6
M	1.500	66				66		7
P	2.000	70				70		8
M	2.000	36		1		35		9
M	3.000	1				1		10
M	4.000	21				21		11
P	6.000	44	5			49		12
M	6.000	6				6		13
P	8.000	3				3		14
M	8.000	3				3		15
P	10.000	1				1		16
<b>Total Utility</b>		<b>3,445</b>	<b>5</b>	<b>1</b>	<b>0</b>	<b>3,449</b>	<b>0</b>	

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## WATER SERVICES

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### Water Services (Page W-20)

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

The net water services added in 2008 was 4. These water service additions included one replacement service for the new Advanced Health Care building, one new service extension to the Our Savior Lutheran Church and 3 new services for the Gateway Development. All services were financed "by developer".

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

The Utility records all water services added as 'services' in use at end of year and, requires abandonment/removal of all services no longer in use.

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## 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	4,565		26		4,539	579	1
1.000	95	8	3		100	8	2
1.250	15			(1)	14	0	3
1.500	69	3		1	73	1	4
2.000	54	3			57	2	5
3.000	16				16	12	6
4.000	3				3	3	7
6.000	2				2	2	8
<b>Total:</b>	<b>4,819</b>	<b>14</b>	<b>29</b>	<b>0</b>	<b>4,804</b>	<b>607</b>	

### 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	4,341	114	19	2	15	48	4,539	1
1.000	8	64	19	8	0	1	100	2
1.250	0	13	0	1	0	0	14	3
1.500	0	48	13	3	0	9	73	4
2.000	0	39	13	4	0	1	57	5
3.000	0	5	2	6	3	0	16	6
4.000	0	1	2	0	0	0	3	7
6.000	0	0	1	1	0	0	2	8
<b>Total:</b>	<b>4,349</b>	<b>284</b>	<b>69</b>	<b>25</b>	<b>18</b>	<b>59</b>	<b>4,804</b>	

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## METERS

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### 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.

All station meters were tested in 2008 and will be regularly tested every 2 years as required.

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## 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)	
<b>Fire Hydrants</b>						
Outside of Municipality	10				10	1
Within Municipality	651	14	8		657	2
<b>Total Fire Hydrants</b>	<b>661</b>	<b>14</b>	<b>8</b>	<b>0</b>	<b>667</b>	
<b>Flushing Hydrants</b>						
	4				4	3
<b>Total Flushing Hydrants</b>	<b>4</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>4</b>	

**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:	1,512	*
Number of distribution system valves end of year:	1,719	
Number of distribution valves operated during year:	581	

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## HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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### Hydrants and Distribution System Valves (Page W-22)

#### General footnotes

The Utility contracts for its valve-turning program and was able to exercise only about 34% of its January 1, 2008 valves for the total dollars budgeted for this purpose.

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