



3014 (02-05-09)

ANNUAL REPORT

OF

Name: BALDWIN MUNICIPAL WATER UTILITY

Principal Office: 400 CEDAR STREET
P.O. BOX 97
BALDWIN , WI 54002

For the Year Ended: DECEMBER 31, 2008

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

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I CYNTHIA DERINGER of
(Person responsible for accounts)

Baldwin Municipal Water Utility, certify that I
(Utility Name)

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

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

ADMINISTRATOR/CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BALDWIN MUNICIPAL WATER UTILITY

Utility Address: 400 CEDAR STREET
P.O. BOX 97
BALDWIN, WI 54002

When was utility organized? 12/31/1895

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS CYNTHIA DERINGER

Title: ADMINISTRATOR/CLERK

Office Address:

400 CEDAR STREET
P.O. BOX 97
BALDWIN, WI 54002

Telephone: (715) 684 - 3426

Fax Number: (715) 684 - 4708

Email Address: vlgbldwn@baldwin-telecom.net

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

Name: REBEKAH DENZINE

Title: MANAGER

Office Address: WIPFLI LLP

3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6914 EXT

Fax Number: (715) 832 - 2345

Email Address: rdenzine@wipfli.com

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

Name: MR. DON MCGEE

Title: VILLAGE PRESIDENT

Office Address:

400 CEDAR STREET
P.O. BOX 97
BALDWIN, WI 54002

Telephone: (715) 684 - 3426

Fax Number: (715) 684 - 4708

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: WIPFLI LLP

3703 OAKWOOD HILLS PARKWAY
P.O. BOX 690
EAU CLAIRE, WI 54702-0690

Telephone: (715) 858 - 6914 EXT

Fax Number: (715) 832 - 2345

Email Address: rdenzine@wipfli.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 10/14/2008

Period covered by most recent audit: 01/01/07 - 12/31/07

Names and titles of utility management including manager or superintendent:

Name: MR JOHN TRAXLER

Title: SUPERINTENDENT

Office Address:

400 CEDAR STREET
P.O. BOX 97
BALDWIN, WI 54002

Telephone: (715) 684 - 2535

Fax Number: (715) 684 - 2351

Email Address: baldpw@baldwin-telecom.net

Name of utility commission/committee: Baldwin Utility Committee

Names of members of utility commission/committee:

MR KEVIN BRATHOL, BOARD MEMBER
MR DUANE RUSSETT, BOARD MEMBER
MR JOHN TRAXLER, SUPERINTENDENT

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	448,967	450,899	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	211,330	201,281	2
Depreciation Expense (403)	53,647	50,594	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	95,110	94,014	5
Total Operating Expenses	360,087	345,889	
Net Operating Income	88,880	105,010	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	88,880	105,010	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	23,957	27,745	10
Miscellaneous Nonoperating Income (421)	3,347	4,827	11
Total Other Income	27,304	32,572	
Total Income	116,184	137,582	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(13,251)	(13,251)	12
Other Income Deductions (426)	58,666	58,644	13
Total Miscellaneous Income Deductions	45,415	45,393	
Income Before Interest Charges	70,769	92,189	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	25,950	26,850	14
Amortization of Debt Discount and Expense (428)	967	967	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	26,917	27,817	
Net Income	43,852	64,372	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,532,622	3,468,250	20
Balance Transferred from Income (433)	43,852	64,372	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)	3,576,474	3,532,622	

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	448,967	0	448,967	1
Total (Acct. 400):	448,967	0	448,967	
Operation and Maintenance Expense (401-402):				
Derived	211,330	0	211,330	2
Total (Acct. 401-402):	211,330	0	211,330	
Depreciation Expense (403):				
Derived	53,647	0	53,647	3
Total (Acct. 403):	53,647	0	53,647	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	95,110	0	95,110	5
Total (Acct. 408):	95,110	0	95,110	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	88,880	0	88,880	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE	0		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON ADVANCE TO MUNICIPALITY	18,200	0	18,200	11
INTEREST INCOME	5,757	0	5,757	12
Total (Acct. 419):	23,957	0	23,957	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		3,347	3,347	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):				
NONE	0	0	0	14
Total (Acct. 421):	0	3,347	3,347	
TOTAL OTHER INCOME:	23,957	3,347	27,304	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(13,251)	0	(13,251)	15
NONE	0	0	0	16
Total (Acct. 425):	(13,251)	0	(13,251)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	58,666	58,666	17
NONE	0	0	0	18
Total (Acct. 426):	0	58,666	58,666	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(13,251)	58,666	45,415	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	25,950	0	25,950	19
Total (Acct. 427):	25,950	0	25,950	
Amortization of Debt Discount and Expense (428):				
DEBT DISCOUNT ON REVENUE BONDS	967	0	967	20
Total (Acct. 428):	967	0	967	
Amortization of Premium on Debt--Cr. (429):				
NONE	0	0	0	21
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	22
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	23
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE	0	0	0	24
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	26,917	0	26,917	
NET INCOME:	99,171	(55,319)	43,852	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	1,017,327	2,515,295	3,532,622	25
Total (Acct. 216):	1,017,327	2,515,295	3,532,622	

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	99,171	(55,319)	43,852	26
Total (Acct. 433):	99,171	(55,319)	43,852	
Miscellaneous Credits to Surplus (434):				
NONE	0	0	0	27
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE	0	0	0	28
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215	0		0	29
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE	0	0	0	30
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	1,116,498	2,459,976	3,576,474	

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	448,967	0	0	0	448,967	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	448,967	0	0	0	448,967	

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	86,037	0	86,037	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	633	0	633	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	86,670	0	86,670	

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	2.0	1
Electric	0.0	2
Gas	0.0	3
Sewer	0.0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	5,662,515	5,487,070	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,027,563	928,082	2
Net Utility Plant	4,634,952	4,558,988	
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)	355,000	375,000	5
Other Investments (124)	693	693	6
Sinking Funds (125)	648,281	592,333	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	1,003,974	968,026	
CURRENT AND ACCRUED ASSETS			
Cash (131)	0	649	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	76,244	78,632	15
Other Accounts Receivable (143)	4,800	4,800	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	22,297	20,340	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)	0	0	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
Total Current and Accrued Assets	103,341	104,421	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	12,571	13,538	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	12,571	13,538	
Total Assets and Other Debits	5,754,838	5,644,973	

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)	1,031,538	1,031,538	33
Appropriated Earned Surplus (215)	0	0	34
Unappropriated Earned Surplus (216)	3,576,474	3,532,622	35
Total Proprietary Capital	4,608,012	4,564,160	
LONG-TERM DEBT			
Bonds (221)	505,000	535,000	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	505,000	535,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	7,153	3,216	40
Payables to Municipality (233)	94,220	0	41
Customer Deposits (235)	0	0	42
Taxes Accrued (236)	89,351	88,107	43
Interest Accrued (237)	0	0	44
Tax Collections Payable (241)	0	0	45
Miscellaneous Current and Accrued Liabilities (242)	5,586	7,079	46
Total Current and Accrued Liabilities	196,310	98,402	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	246,748	235,392	48
Other Deferred Credits (253)	198,768	212,019	49
Total Deferred Credits	445,516	447,411	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	50
Injuries and Damages Reserve (262)	0	0	51
Pensions and Benefits Reserve (263)	0	0	52
Miscellaneous Operating Reserves (265)	0	0	53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	5,754,838	5,644,973	

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	5,487,070	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)	2,675,400	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,985,018	0	0	0	3
Utility Plant Purchased or Sold (102)	0	0	0	0	4
Utility Plant Leased to Others (104)	0	0	0	0	5
Property Held for Future Use (105)	0	0	0	0	6
Completed Construction not Classified (106)	0	0	0	0	7
Construction Work in Progress (107)	2,097	0	0	0	8
Total Utility Plant	5,662,515	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)	462,279	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	565,284	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0	0	0	0	11
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0	0	0	0	12
Accumulated Provision for Amortization of Utility Plant in Service (114)	0	0	0	0	13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0	0	0	0	14
Accumulated Provision for Amortization of Property Held for Future Use (116)	0	0	0	0	15
Total Accumulated Provision	1,027,563	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)	0	0	0	0	16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)	0	0	0	0	17
Other Utility Plant Adjustments (119)	0	0	0	0	18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	4,634,952	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)	414,018				414,018	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	53,647				53,647	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,275				4,275	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	607				607	10
Other credits (specify):						11
NONE	0				0	12
	0				0	13
	0				0	14
	0				0	15
Total credits	58,529	0	0	0	58,529	16
Debits during year						17
Book cost of plant retired	7,068				7,068	18
Cost of removal	3,200				3,200	19
Other debits (specify):						20
NONE	0				0	21
	0				0	22
	0				0	23
	0				0	24
Total debits	10,268	0	0	0	10,268	25
Balance end of year (111.1)	462,279	0	0	0	462,279	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)	514,064				514,064	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	58,666				58,666	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
NONE	0				0	9
Salvage	0				0	10
Other credits (specify):						11
NONE	0				0	12
	0				0	13
	0				0	14
	0				0	15
Total credits	58,666	0	0	0	58,666	16
Debits during year						17
Book cost of plant retired	7,446				7,446	18
Cost of removal	0				0	19
Other debits (specify):						20
NONE	0				0	21
	0	0			0	22
	0				0	23
	0				0	24
Total debits	7,446	0	0	0	7,446	25
Balance end of year (111.2)	565,284	0	0	0	565,284	26
Footnotes						27

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)	22,297	20,340
Sewer utility (154)	0	0
Heating utility (154)	0	0
Gas utility (154)	0	0
Merchandise (155)	0	0
Other materials & supplies (156)	0	0
Stores expense (163)	0	0
Total Materials and Supplies	22,297	20,340

**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)				
WATER SYSTEM REVENUE BONDS OF 2001	967	428	12,571	1
Total			12,571	
Unamortized premium on debt (251)				
NONE	0	0	0	2
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	1,031,538	1
Changes during year (explain):		
NONE	0	2
Balance end of year	1,031,538	

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)	
2001 WATER SYSTEM REVENUE BONDS	12/01/2001	12/01/2021	4.85%	505,000	1
Total Bonds (Account 221):				505,000	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	88,107	1
Accruals:		
Charged water department expense	95,110	2
Charged electric department expense	0	3
Charged sewer department expense	1,386	4
Other (explain):		
None	0	5
Total Accruals and other credits	96,496	
Taxes paid during year:		
County, state and local taxes	88,107	6
Social Security taxes	6,637	7
PSC Remainder Assessment	508	8
Other (explain):		
NONE	0	9
Total payments and other debits	95,252	
Balance end of year	89,351	

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)					
2001 WATER SYSTEM REVENUE BONDS	0	25,950	25,950	0	1
Subtotal	0	25,950	25,950	0	
Advances from Municipality (223)					
NONE	0	0	0	0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0	0	0	0	4
Subtotal	0	0	0	0	
Total	0	25,950	25,950	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
ADVANCE TO MUNICIPALITY (TIF #5)	355,000	1
Total (Acct. 123):	355,000	
Other Investments (124):		
SPECIAL ASSESSMENT DEFERRED	693	2
Total (Acct. 124):	693	
Sinking Funds (125):		
BOND SINKING FUNDS	278,784	3
IMPACT FEES	369,497	4
Total (Acct. 125):	648,281	
Depreciation Fund (126):		
NONE	0	5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE	0	6
Total (Acct. 128):	0	
Special Deposits (134):		
NONE	0	7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	76,244	9
Electric	0	10
Sewer (Regulated)	0	11
Other (specify):		
NONE	0	12
Total (Acct. 142):	76,244	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	0	13
Merchandising, jobbing and contract work	0	14
Other (specify):		
DEFERRED IMPACT FEE RECEIVABLE	4,800	15
Total (Acct. 143):	4,800	
Receivables from Municipality (145):		
NONE	0	16
Total (Acct. 145):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE	0	17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE	0	18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE	0	22
Total (Acct. 186):	0	
Payables to Municipality (233):		
DUE TO GENERAL FUND	94,220	* 23
Total (Acct. 233):	94,220	
Other Deferred Credits (253):		
Regulatory Liability	198,768	24
NONE	0	25
Total (Acct. 253):	198,768	

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.

"Done"

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	2,585,628	0	0	0	2,585,628	1
Materials and Supplies	21,318	0	0	0	21,318	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (111.1)	438,148	0	0	0	438,148	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	205,393	0	0	0	205,393	6
NONE	0	0	0	0	0	7
Average Net Rate Base	1,963,405	0	0	0	1,963,405	
Net Operating Income	88,880	0	0	0	88,880	8
Net Operating Income as a percent of						
Average Net Rate Base	4.53%	N/A	N/A	N/A	4.53%	

**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	212,019	0	0	0	212,019	1
Add credits during year:						
NONE	0	0	0	0	0	2
Deduct charges:						
Miscellaneous Amortization (425)	13,251	0	0	0	13,251	3
Other (specify):						
NONE	0	0	0	0	0	4
Balance End of Year	198,768	0	0	0	198,768	

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.

On June 24, 2008 the Village increased the water rates by 3%.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

Public Service Commission Order 320-WQ-101 approved a simplified water rate increase. The simplified rate case did not require a hearing.

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)	439,081	441,777	1
Total Sales of Water	439,081	441,777	
Other Operating Revenues			
Forfeited Discounts (470)	2,235	1,991	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	7,651	7,131	5
Total Other Operating Revenues	9,886	9,122	
Total Operating Revenues	448,967	450,899	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	0	6
Pumping Expenses (620-625)	46,455	45,253	7
Water Treatment Expenses (630-635)	0	0	8
Transmission and Distribution Expenses (640-655)	49,175	50,750	9
Customer Accounts Expenses (901-906)	12,639	11,751	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	103,061	93,527	12
Total Operation and Maintenance Expenses	211,330	201,281	
Other Operating Expenses			
Depreciation Expense (403)	53,647	50,594	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	95,110	94,014	15
Total Other Operating Expenses	148,757	144,608	
Total Operating Expenses	360,087	345,889	
NET OPERATING INCOME	88,880	105,010	

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)	0	0	0	1
Commercial (460.2)	0	0	0	2
Industrial (460.3)	0	0	0	3
Public Authority (460.4)	0	0	0	4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	1,444	64,944	195,232	5
Commercial (461.2)	137	21,641	47,568	6
Industrial (461.3)	16	8,343	14,827	7
Public Authority (461.4)	26	8,644	17,212	8
Total Metered Sales to General Customers (461)	1,623	103,572	274,839	
Private Fire Protection Service (462)	21		9,073	9
Public Fire Protection Service (463)	1		155,169	10
Other Water Sales (465)	0	0	0	11
Sales for Resale (466)	0	0	0	12
Interdepartmental Sales (467)	0	0	0	13
Total Sales of Water	1,645	103,572	439,081	

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)	0	1
Other (specify):		
Wholesale fire protection billed	0	2
Amount billed (usually per rate schedule F-1 or Fd-1)	155,169	3
NONE	0	4
Total Public Fire Protection Service (463)	155,169	
Forfeited Discounts (470):		
NONE	0	5
Customer late payment charges	2,235	6
Other (specify):		
Total Forfeited Discounts (470)	2,235	
Rents from Water Property (472):		
NONE	0	7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE	0	8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
REPAIRS OF HYDRANTS AND METERS	338	9
HYDRANT RENT	1,080	10
INSTALLATION FEE FOR WATER USE ONLY METERS	60	11
Return on net investment in meters charged to sewer department	6,173	12
Other (specify):		
Total Other Water Revenues (474)	7,651	

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)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	0	0	3
Maintenance of Water Source Plant (605)	0	0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	25,785	26,049	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	17,301	16,313	7
Operation Supplies and Expenses (623)	0	0	8
Maintenance of Pumping Plant (625)	3,369	2,891	9
Total Pumping Expenses	46,455	45,253	
WATER TREATMENT EXPENSES			
Operation Labor (630)	0	0	10
Chemicals (631)	0	0	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	0	0	13
Total Water Treatment Expenses	0	0	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	2,346	1,088	14
Operation Supplies and Expenses (641)	2,971	12,223	* 15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	619	16
Maintenance of Mains (651)	18,381	18,707	17
Maintenance of Services (652)	8,645	8,882	18
Maintenance of Meters (653)	1,081	5,175	19
Maintenance of Hydrants (654)	15,751	4,056	* 20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	49,175	50,750	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	50	126	22
Accounting and Collecting Labor (902)	12,589	11,625	23
Supplies and Expenses (903)	0	0	24
Uncollectible Accounts (904)	0	0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)	0		26
Total Customer Accounts Expenses	12,639	11,751	
SALES EXPENSES			
Sales Expenses (910)	0	0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	23,438	19,733	28
Office Supplies and Expenses (921)	2,235	2,380	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	20,658	12,026	* 31
Property Insurance (924)	6,056	6,688	32
Injuries and Damages (925)	0	0	33
Employee Pensions and Benefits (926)	41,868	43,018	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	6,000	6,000	36
Transportation Expenses (933)	2,806	3,682	37
Maintenance of General Plant (935)	0	0	38
Total Administrative and General Expenses	103,061	93,527	
Total Operation and Maintenance Expenses	211,330	201,281	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

A/C #641 During 2007 the utility spent \$3,629 for system leak detection. That amount was included in this account. They did not have this expense in 2008.

A/C #654 During 2008 utility employees spent additional time thawing out hydrants due to the cold temperatures throughout the winter.

A/C #923 During 2008 the utility paid \$6,400 for utility mapping and GIS updates. They also paid \$3,400 for orthophotography fees.

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		89,351	88,107	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,386	1,362	2
Net property tax equivalent		87,965	86,745	
Social Security		6,637	6,779	3
PSC Remainder Assessment		508	490	4
Other (specify): NONE		0	0	5
Total tax expense		95,110	94,014	

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			Saint Croix				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.186623				3
County tax rate	mills		3.252746				4
Local tax rate	mills		7.975661				5
School tax rate	mills		10.445945				6
Voc. school tax rate	mills		1.094109				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.955084				10
Less: state credit	mills		1.947145				11
Net tax rate	mills		21.007939				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.975661				14
Combined School Tax Rate	mills		11.540054				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		19.515715				17
Total Tax Rate	mills		22.955084				18
Ratio of Local and School Tax to Total	dec.		0.850170				19
Total tax net of state credit	mills		21.007939				20
Net Local and School Tax Rate	mills		17.860311				21
Utility Plant, Jan. 1	\$	5,487,070	5,487,070				22
Materials & Supplies	\$	20,340	20,340				23
Subtotal	\$	5,507,410	5,507,410				24
Less: Plant Outside Limits	\$	5,974	5,974				25
Taxable Assets	\$	5,501,436	5,501,436				26
Assessment Ratio	dec.		0.909354				27
Assessed Value	\$	5,002,753	5,002,753				28
Net Local & School Rate	mills		17.860311				29
Tax Equiv. Computed for Current Year	\$	89,351	89,351				30
Tax Equivalent per 1994 PSC Report	\$	39,874					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	89,351					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	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	10,815	0	0	0	10,815	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	54,570	0	0	0	54,570	8
Supply Mains (316)	745	0	0	0	745	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	66,130	0	0	0	66,130	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	43,230	0	0	0	43,230	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	31,397	0	0	0	31,397	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	2,902	0	0	0	2,902	16
Total Pumping Plant	77,529	0	0	0	77,529	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	0	0	0	0	0	19 *
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	374	0	0	0	374	21
Total Water Treatment Plant	374	0	0	0	374	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	19,390	0	0	0	19,390	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	440,933	0	0	0	440,933	24
Transmission and Distribution Mains (343)	1,202,970	128,363	3,448	0	1,327,885	25
Services (345)	199,485	19,065	525	0	218,025	26
Meters (346)	170,673	3,267	2,633	0	171,307	27
Hydrants (348)	160,379	27,706	462	0	187,623	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)	0	0	0	0	0	29
Total Transmission and Distribution Plant	2,193,830	178,401	7,068	0	2,365,163	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	68,480	0	0	0	68,480	31
Office Furniture and Equipment (391)	967	0	0	0	967	32
Computer Equipment (391.1)	2,348	8,211	0	0	10,559	33
Transportation Equipment (392)	12,556	0	0	0	12,556	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	64,974	0	0	0	64,974	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	8,668	0	0	0	8,668	41
Total General Plant	157,993	8,211	0	0	166,204	
Total utility plant in service directly assignable	2,495,856	186,612	7,068	0	2,675,400	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	2,495,856	186,612	7,068	0	2,675,400	

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

This cost has been included for many years and it is believed to be for chemical holding tanks for an emergency.

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	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0	0	0	0	0	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	39,532	0	0	0	39,532	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	39,532	0	0	0	39,532	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	33,831	0	0	0	33,831	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	0	0	0	0	0	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
Total Pumping Plant	33,831	0	0	0	33,831	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	0	0	0	0	0	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0	0	0	0	0	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	192,674	0	0	0	192,674	24
Transmission and Distribution Mains (343)	1,750,977	0	5,019	0	1,745,958	25
Services (345)	528,648	1,250	1,390	0	528,508	26
Meters (346)	0	0	0	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)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	360,139	0	1,037	0	359,102	28
Other Transmission and Distribution Plant (349)	0	0	0	0	0	29
Total Transmission and Distribution Plant	2,832,438	1,250	7,446	0	2,826,242	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	0	0	0	0	0	31
Office Furniture and Equipment (391)	0	0	0	0	0	32
Computer Equipment (391.1)	0	0	0	0	0	33
Transportation Equipment (392)	0	0	0	0	0	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	56,999	0	0	0	56,999	39
SCADA Equipment (397.1)	28,414	0	0	0	28,414	40
Miscellaneous Equipment (398)	0	0	0	0	0	41
Total General Plant	85,413	0	0	0	85,413	
Total utility plant in service directly assignable	2,991,214	1,250	7,446	0	2,985,018	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	2,991,214	1,250	7,446	0	2,985,018	

SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January	0	0	10,222	10,222	1
February	0	0	9,437	9,437	2
March	0	0	9,667	9,667	3
April	0	0	9,456	9,456	4
May	0	0	10,465	10,465	5
June	0	0	11,814	11,814	6
July	0	0	13,179	13,179	7
August	0	0	13,631	13,631	8
September	0	0	10,531	10,531	9
October	0	0	9,397	9,397	10
November	0	0	8,557	8,557	11
December	0	0	8,977	8,977	12
Total annual pumpage	0	0	125,333	125,333	

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):	125,333	1
Less: Gallons (000's) used in the treatment process:	0	2
Subtotal: Gallons (000's) entering distribution system:	125,333	3
Less: Gallons (000's) sold:	103,572	4
Gallons (000's) entering distribution system but not sold:	21,761	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	540	7
Gallons (000's) used for fire protection:	301	8
Gallons (000's) used to prevent freezing of distribution system:	288	9
Gallons (000's) used for other system uses:	1,154	10
Subtotal Estimated Usage:	2,283	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	261	13
Gallons (000's) lost due to service leaks or breaks:	0	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	19,217	17
Subtotal of Estimated Losses:	19,478	18
Percentage of water entering distribution system sold:	83%	19
Percentage of unaccounted for water:	15%	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.)	625	22
Date of maximum: 08/05/2008		23
Cause of maximum: High sprinkling day.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	145	25
Date of minimum: 02/29/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	166,182	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:	4	33
Population served (estimate the number of individuals served):		34
Inside municipality?	3,568	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)	
NEWTON STREET	2	410	24	576,000	Yes	1
PINE STREET	3	417	24	1,440,000	Yes	2

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1
Identification	2	3		1
Location	NEWTON STREET	PINE STREET		2
Purpose	P	P		3
Destination	D	D		4
Pump Manufacturer	LAYNE	PEERLESS		5
Year Installed	1957	1985		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	750	1,050		8
Pump Motor or Standby Engine Mfr	LAYNE	PEERLESS		9
Year Installed	1957	1985		10
Type	ELECTRIC	ELECTRIC		11
Horsepower	60	125		12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				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	#1	#2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1985	2002		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	180	98		6
Total capacity in gallons (actual)	300,000	200,000		7
				8
WATER TREATMENT PLANT				9
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
				16
Footnotes				17
				18
				19
				20
				21
				22
				23
				24
				25
				26
				27
				28

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	4.000	3,650	0	1,428	0	2,222	1
P	D	4.000	660	0	0	0	660	2
M	D	6.000	60,057	1,457	533	0	60,981	* 3
M	D	8.000	46,829	504	0	0	47,333	* 4
M	D	12.000	26,530	0	0	0	26,530	5
Total Within Municipality			137,726	1,961	1,961	0	137,726	
Total Utility			137,726	1,961	1,961	0	137,726	

WATER MAINS

Water Mains (Page W-19)

If Added During Year column total is greater than zero, please explain financing following the criteria listed in the schedule headnote No. 5.

The main additions were financed by available resources of the utility.

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	526	0	16	0	510	7	1
M	1.000	992	16	0	0	1,008	199 *	2
P	1.250	3	0	0	0	3	0	3
M	1.500	60	0	0	0	60	25	4
M	2.000	24	0	0	0	24	2	5
M	4.000	5	0	0	0	5	0	6
M	6.000	24	0	0	0	24	8	7
M	8.000	5	0	0	0	5	0	8
Total Utility		1,639	16	16	0	1,639	241	

WATER SERVICES

Water Services (Page W-20)

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

1. 15 - 1" services were financed by available resources of the utility.
 2. 1 - 1" service was financed by the property owner.
-

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	1,595	6	1	6	1,606	0	*	1
1.000	28	2	1	9	38	0	*	2
1.250	1	0	0	0	1	0		3
1.500	22	0	1	(3)	18	0	*	4
2.000	24	3	3	5	29	0	*	5
3.000	9	0	0	(1)	8	0	*	6
Total:	1,679	11	6	16	1,700	0		

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	1,471	101	5	9	0	20	1,606	*	1
1.000	0	22	8	7	0	1	38	*	2
1.250	0	0	0	0	0	1	1		3
1.500	0	13	5	0	0	0	18	*	4
2.000	0	17	4	7	0	1	29	*	5
3.000	0	1	0	4	0	3	8	*	6
Total:	1,471	154	22	27	0	26	1,700		

METERS

Meters (Page W-21)

Explain all reported adjustments.

At the end of fiscal year 2008 the village compared the meter reconciliation to the actual billing records. The Village noticed that there were some discrepancies. Adjustments were made to reconcile the inventory records to the billing system.

If Tested During Year column total is zero, please explain.

During 2008, as in the past, the utility has been replacing the 5/8" meters rather than testing them.

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

The utility has been replacing the smaller meters rather than testing them. During the past several years the utility has replaced over a third of 5/8" meters. During the current year the utility had 17 meters warranted by the company. The meters were replaced at no cost to the utility.

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, these meters are being tested at least once every two years.

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	0	0	0	1
Within Municipality	305	5	2	0	308	2
Total Fire Hydrants	305	5	2	0	308	
Flushing Hydrants						
	3	0	0	0	3	3
Total Flushing Hydrants	3	0	0	0	3	

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

Number of hydrants operated during year:	311	*
Number of distribution system valves end of year:	661	
Number of distribution valves operated during year:	324	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

During 2008 the utility operated 49% of valves. The utility plans to test all distribution valves in a two year period.
