



3015 (02-05-09)

ANNUAL REPORT

OF

Name: OOSTBURG MUNICIPAL WATER UTILITY

Principal Office: 927 CENTER AVENUE, STE 4
OOSTBURG, WI 53070

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 JILL LUDENS of
(Person responsible for accounts)

OOSTBURG 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)

CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OOSTBURG MUNICIPAL WATER UTILITY

Utility Address: 927 CENTER AVENUE, STE 4
OOSTBURG, WI 53070

When was utility organized? 3/7/1937

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS. JILL E. LUDENS

Title: CLERK-TREASURER

Office Address:

927 CENTER AVENUE, STE 4
OOSTBURG, WI 53070

Telephone: (920) 564 - 3214

Fax Number: (920) 564 - 3596

Email Address: oostburg@wi.rr.com

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

Name: DAVID L MACCOUX

Title: SHAREHOLDER

Office Address: SCHENCK BUSINESS SOLUTIONS

2200 RIVERSIDE DR
P.O. BOX 23819
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4114

Fax Number: (920) 617 - 2511

Email Address: dave.maccoux@schencksolutions.com

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

Name: ROGER BUYZE

Title: CHAIRMAN

Office Address:

927 CENTER AVE STE 4
P.O. BOX 700227
OOSTBURG, WI 53070

Telephone: (920) 564 - 3214

Fax Number:

Email Address:

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

YES

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

Name: DAVID L MACCOUX

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305

Telephone: (920) 455 - 4114

Fax Number: (920) 617 - 2511

Email Address: dave.maccoux@schencksolutions.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 6/9/2008

Period covered by most recent audit: JANUARY 1, 2007- JANUARY 31,2007

Names and titles of utility management including manager or superintendent:

Name: MR ROGER OONK

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

1118 SUPERIOR AVENUE
OOSTBURG, WI 53070

Telephone: (920) 564 - 3844

Fax Number: () -

Email Address: rgoonk@qwics.com

Name of utility commission/committee: WATER UTILITY COMMISSION

Names of members of utility commission/committee:

- MR ROGER BUYZE, CHAIRMAN
- MR JAMES DAVIES, COMMISSIONER
- MR GLENN WYNVEEN, COMMISSIONER

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)	409,519	423,970	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	198,758	189,069	2
Depreciation Expense (403)	84,420	85,774	3
Amortization Expense (404-407)	0		4
Taxes (408)	85,446	78,349	5
Total Operating Expenses	368,624	353,192	
Net Operating Income	40,895	70,778	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	40,895	70,778	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	2,299	0	10
Miscellaneous Nonoperating Income (421)	166,022	2,500	* 11
Total Other Income	168,321	2,500	
Total Income	209,216	73,278	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,694)	(5,694)	12
Other Income Deductions (426)	23,883	23,883	13
Total Miscellaneous Income Deductions	18,189	18,189	
Income Before Interest Charges	191,027	55,089	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	65,435	57,556	14
Amortization of Debt Discount and Expense (428)	7,361	7,364	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	7,980	9,365	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	80,776	74,285	
Net Income	110,251	(19,196)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,723,977	1,743,173	20
Balance Transferred from Income (433)	110,251	(19,196)	21
Miscellaneous Credits to Surplus (434)	10,032	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		25
Total Unappropriated Earned Surplus End of Year (216)	1,844,260	1,723,977	

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	409,519	0	409,519	1
Total (Acct. 400):	409,519	0	409,519	
Operation and Maintenance Expense (401-402):				
Derived	198,758	0	198,758	2
Total (Acct. 401-402):	198,758	0	198,758	
Depreciation Expense (403):				
Derived	84,420	0	84,420	3
Total (Acct. 403):	84,420	0	84,420	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	85,446	0	85,446	5
Total (Acct. 408):	85,446	0	85,446	
Revenues from Utility Plant Leased to Others (412):				
NONE			0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE			0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	40,895	0	40,895	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST ON BANK ACCOUNTS	2,299		2,299	11
Total (Acct. 419):	2,299	0	2,299	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		162,594	162,594	* 12
WE ENERGIES ASSISTANCE GRANT	3,428		3,428	13
Total (Acct. 421):	3,428	162,594	166,022	
TOTAL OTHER INCOME:	5,727	162,594	168,321	

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(5,694)	0	(5,694)	14
NONE			0	15
Total (Acct. 425):	(5,694)	0	(5,694)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	23,883	23,883	16
NONE			0	17
Total (Acct. 426):	0	23,883	23,883	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,694)	23,883	18,189	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	65,435	0	65,435	18
Total (Acct. 427):	65,435	0	65,435	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT	7,361		7,361	19
Total (Acct. 428):	7,361	0	7,361	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	7,980	0	7,980	21
Total (Acct. 430):	7,980	0	7,980	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	80,776	0	80,776	
NET INCOME:	(28,460)	138,711	110,251	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	680,094	1,043,883	1,723,977	24
Total (Acct. 216):	680,094	1,043,883	1,723,977	
Balance Transferred from Income (433):				
Derived	(28,460)	138,711	110,251	25
Total (Acct. 433):	(28,460)	138,711	110,251	
Miscellaneous Credits to Surplus (434):				
FINAL 2007 AUDIT ADJUSTMENTS	10,032		10,032	* 26
Total (Acct. 434):	10,032	0	10,032	

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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	661,666	1,182,594	1,844,260	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

General footnotes

Miscellaneous Nonoperating Income (421) - \$162,594 reported in 2008 represents the 2007 contributed plant received in 2008.

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$2,000, please explain fully.

The Village used a one-fund accounting system requiring allocations of cash and other common balance sheet accounts between the Village and the water utility. The final 2007 audit adjustments increased equity by \$10,032 as summarized below:

Interest Income (Account 419) Reported - \$0; audit - \$5,700 (allocation of interest to utility's portion of pooled cash balances).

Office Supplies and Expenses (Account 681) Reported - \$8,561; audit - \$5,317 (net credit of \$3,244 - re-allocation of office supplies to sewer and village based on usage)

Outside Services Employed (Account 682) - Reported - \$13,638; audit - \$12,550 (net credit of \$1,088 - re-allocation of outside services to sewer)

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	409,519	0	0	0	409,519	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					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	321				321	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	409,198	0	0	0	409,198	

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	1.0	1
Electric		2
Gas		3
Sewer	1.4	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	5,715,071	5,681,537	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	927,421	836,234	2
Net Utility Plant	4,787,650	4,845,303	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	0	0	
CURRENT AND ACCRUED ASSETS			
Cash (131)	91,770	66,136	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	0	1,734	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	99,203	98,547	15
Other Accounts Receivable (143)	0	275	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	11,842	9,469	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	202,815	176,161	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	51,239	58,600	27
Extraordinary Property Losses (182)	39,753	0	28
Preliminary Survey and Investigation Charges (183)	34,985	69,970	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	125,977	128,570	
Total Assets and Other Debits	5,116,442	5,150,034	

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)	1,437,151	1,403,777	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,844,260	1,723,977	35
Total Proprietary Capital	3,281,411	3,127,754	
LONG-TERM DEBT			
Bonds (221)	1,444,763	1,481,623	36
Advances from Municipality (223)	218,880	228,242	37
Other long-Term Debt (224)	34,985	69,970	38
Total Long-Term Debt	1,698,628	1,779,835	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	36,630	61,610	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	74,786	43
Interest Accrued (237)	14,363	14,945	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	50,993	151,341	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	85,410	91,104	49
Total Deferred Credits	85,410	91,104	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	5,116,442	5,150,034	

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	5,681,537	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)	4,306,636	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,408,435	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
Construction Work in Progress (107)					7
Total Utility Plant	5,715,071	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)	683,175	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	244,246	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	927,421	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	4,787,650	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)	615,871				615,871	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	84,420				84,420	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,093				6,093	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	90,513	0	0	0	90,513	16
Debits during year						17
Book cost of plant retired	62,962				62,962	18
Cost of removal					0	19
Other debits (specify):						20
adjust book cost of plant retired	(39,753)				(39,753)	21
					0	22
					0	23
					0	24
Total debits	23,209	0	0	0	23,209	25
Balance end of year (111.1)	683,175	0	0	0	683,175	26
Footnotes						27

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

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

General footnotes

other debits is to adjust the book cost of plant retired. The Utility depreciates by asset, and pumping equipment did not last its full useful life. Therefore the Utility is recording a loss on disposal of fixed assets. We will record this loss in other deferred debits. See footnote at Balance sheet account details for more information.

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)	220,363				220,363	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	23,883				23,883	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	23,883	0	0	0	23,883	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	244,246	0	0	0	244,246	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year	321	2
Collection of accounts previously written off: Utility Customers		3
Collection of accounts previously written off: Others		4
Total Additions	321	
Deductions:		
Accounts written off during the year: Utility Customers	321	5
Accounts written off during the year: Others		6
Total accounts written off	321	
Balance end of year	0	

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	11,842	9,469
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	11,842	9,469

**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)				
GO NOTE DATED 7/1/03	264	428	1,190	1
LOSS ON ADVANCE REFINANCING	1,986	428	11,916	2
WATER & SEWER SYSTEM REVENUE BANS 2006	960	428	2,240	3
WATER & SEWER SYSTEM REVENUE BONDS 2006	4,151	428	35,893	4
Total			51,239	
Unamortized premium on debt (251)				
NONE				5
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,403,777	1
Changes during year (explain):		
ASSETS CONTRIBUTED BY VILLAGE	33,374	2
Balance end of year	1,437,151	

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)	
WATER & SEWER REVENUE BANS	05/25/2006	05/01/2011	4.39%	328,125	1
WATER & SEWER REVENUE BONDS	07/05/2006	05/01/2027	4.61%	1,116,638	2
Total Bonds (Account 221):				1,444,763	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
N 10TH STREET PROJECT - GO NOTE	07/01/2003	06/01/2013	3.59%	6,199	1
N 6TH STREET PROJECT -OOSTBURG BANK	10/27/1999	08/31/2009	5.29%	212,681	2
Total for Account 223				218,880	
Other Long-Term Debt (224)					
WATER TOWER MAINTENANCE OBLIGATION	08/05/2005	01/16/2009	0.00%	34,985	3
Total for Account 224				34,985	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	74,786	1
Accruals:		
Charged water department expense	85,447	2
Charged electric department expense	1,291	3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	86,738	
Taxes paid during year:		
County, state and local taxes	157,100	6
Social Security taxes	4,069	7
PSC Remainder Assessment	355	8
Other (explain):		
NONE		9
Total payments and other debits	161,524	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
WATER SYSTEM REFUNDING REVENUE BONDS 1994	0			0	1
WATER & SEWER REVENUE BONDS 2000	0			0	2
WATER & SEWER SYSTEM REVENUE BANS 2001	0			0	3
WATER & SEWER SYSTEM REVENUE BANS 2006	4,813	14,438	14,438	4,813	4
WATER & SEWER SYSTEM REVENUE BONDS 2006	8,541	50,997	51,243	8,295	5
Subtotal	13,354	65,435	65,681	13,108	
Advances from Municipality (223)					
NONE	0			0	6
N 6TH STREET PROJECT -OOSTBURG STATE BANK	312	439	641	110	7
N 10TH ST PROJECT - GO NOTE DATED 7/1/03	1,279	7,541	7,675	1,145	8
Subtotal	1,591	7,980	8,316	1,255	
Other long-Term Debt (224)					
NONE	0			0	9
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	10
Subtotal	0	0	0	0	
Total	14,945	73,415	73,997	14,363	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	99,203	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	99,203	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	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)	
Extraordinary Property Losses (182):		
LOSS ON EARLY DISPOSAL OF PUMPING EQUIPMENT	39,753	17
Total (Acct. 182):	39,753	
Preliminary Survey and Investigation Charges (183):		
WATER TOWER AMORTIZATION	34,985	18
Total (Acct. 183):	34,985	
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	85,410	23
NONE		24
Total (Acct. 253):	85,410	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.

Authorized by PSC in a letter dated April 1, 2009

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)	4,289,869	0	0	0	4,289,869	1
Materials and Supplies	10,655	0	0	0	10,655	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	649,523	0	0	0	649,523	4
Customer Advances for Construction					0	5
Regulatory Liability	88,257	0	0	0	88,257	6
NONE					0	7
Average Net Rate Base	3,562,744	0	0	0	3,562,744	
Net Operating Income	40,895	0	0	0	40,895	8
Net Operating Income as a percent of						
Average Net Rate Base	1.15%	N/A	N/A	N/A	1.15%	

**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	91,104	0	0	0	91,104	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,694	0	0	0	5,694	3
Other (specify):						
NONE					0	4
Balance End of Year	85,410	0	0	0	85,410	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

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)	401,188	418,419	1
Total Sales of Water	401,188	418,419	
Other Operating Revenues			
Forfeited Discounts (470)	1,097	361	2
Rents from Water Property (472)	0		3
Interdepartmental Rents (473)	0		4
Other Water Revenues (474)	7,234	5,190	5
Total Other Operating Revenues	8,331	5,551	
Total Operating Revenues	409,519	423,970	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	155,521	125,221	6
General Operating Expenses (680-691)	43,237	63,848	7
Total Operation and Maintenance Expenses	198,758	189,069	
Other Operating Expenses			
Depreciation Expense (403)	84,420	85,774	8
Amortization Expense (404-407)			9
Taxes (408)	85,446	78,349	10
Total Other Operating Expenses	169,866	164,123	
Total Operating Expenses	368,624	353,192	
NET OPERATING INCOME	40,895	70,778	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)	4	566	1,160	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	4	566	1,160	
Metered Sales to General Customers (461)				
Residential (461.1)	1,019	49,454	215,716	5
Commercial (461.2)	78	5,842	21,327	6
Industrial (461.3)	6	4,260	11,975	7
Public Authority (461.4)				8
Total Metered Sales to General Customers (461)	1,103	59,556	249,018	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1,080		140,813	10
Other Water Sales (465)	29	2,634	10,197	11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	2,216	62,756	401,188	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	140,813	3
NONE		4
Total Public Fire Protection Service (463)	140,813	
Forfeited Discounts (470):		
PENALTY	1,097	5
Customer late payment charges		6
Other (specify):		
Total Forfeited Discounts (470)	1,097	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		9
Return on net investment in meters charged to sewer department	7,234	10
Other (specify):		
Total Other Water Revenues (474)	7,234	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$2,000, 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 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	38,835	44,655	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	16,086	19,735	3
Chemicals (630)	14,397	17,552	4
Supplies and Expenses (640)	12,852	10,260	5
Repairs of Water Plant (650)	68,466	31,856	6
Transportation Expenses (660)	4,885	1,163	7
Total Plant Operation and Maintenance Expenses	155,521	125,221	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	5,353	5,099	8
Office Supplies and Expenses (681)	3,931	8,561	9
Outside Services Employed (682)	8,873	13,638	10
Insurance Expense (684)	9,316	9,926	11
Employees Pensions and Benefits (686)	15,135	26,134	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	308	490	14
Uncollectible Accounts (690)	321	0	15
Customer Service and Informational Expenses (691)			16
Total General Operating Expenses	43,237	63,848	
Total Operation and Maintenance Expenses	198,758	189,069	

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 30%, but not less \$2,000, please explain.

account #686- Water had less salaries allocated, therefore less benefits

account #682- had less outside services in 2008 and 2007 expenses were high by \$1,088 (see note to credit to equity)

account #650- In 2007 they had less expenses than they normally have

account #681- had better allocation of expenses in 2008 and 2007 expenses were high by \$3,244 (see note to credit to equity)

account #660- increase due to rising fuel prices

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		82,314	74,786	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,291	727	2
Net property tax equivalent		81,023	74,059	
Social Security		4,068	3,824	3
PSC Remainder Assessment		355	466	4
Other (specify): NONE			0	5
Total tax expense		85,446	78,349	

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			Sheboygan				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.185640				3
County tax rate	mills		5.328124				4
Local tax rate	mills		5.609638				5
School tax rate	mills		9.625029				6
Voc. school tax rate	mills		1.610689				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.359120				10
Less: state credit	mills		1.333790				11
Net tax rate	mills		21.025330				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.609638				14
Combined School Tax Rate	mills		11.235718				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		16.845356				17
Total Tax Rate	mills		22.359120				18
Ratio of Local and School Tax to Total	dec.		0.753400				19
Total tax net of state credit	mills		21.025330				20
Net Local and School Tax Rate	mills		15.840479				21
Utility Plant, Jan. 1	\$	5,681,537	5,681,537				22
Materials & Supplies	\$	9,469	9,469				23
Subtotal	\$	5,691,006	5,691,006				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,691,006	5,691,006				26
Assessment Ratio	dec.		0.913094				27
Assessed Value	\$	5,196,423	5,196,423				28
Net Local & School Rate	mills		15.840479				29
Tax Equiv. Computed for Current Year	\$	82,314	82,314				30
Tax Equivalent per 1994 PSC Report	\$	34,383					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	82,314					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	70,761				70,761	4
Structures and Improvements (311)	5,233				5,233	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	171,258				171,258	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	247,252	0	0	0	247,252	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	251,812				251,812	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	230,097	36,304	49,975		216,426	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	481,909	36,304	49,975	0	468,238	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	36,106				36,106	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	36,106	0	0	0	36,106	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	11,474				11,474	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	444,762				444,762	24
Transmission and Distribution Mains (343)	2,246,622				2,246,622	25
Services (345)	351,278				351,278	26
Meters (346)	178,532	56,092	12,987		221,637	27
Hydrants (348)	214,782				214,782	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	29
Total Transmission and Distribution Plant	3,447,450	56,092	12,987	0	3,490,555	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	3,000	4,100			7,100	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)	57,385				57,385	41
Total General Plant	60,385	4,100	0	0	64,485	
Total utility plant in service directly assignable	4,273,102	96,496	62,962	0	4,306,636	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	4,273,102	96,496	62,962	0	4,306,636	

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

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

If Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

The Utility purchased a new Hitachi pump for well #2

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$10,000, please explain.

The Utility disposed of their pump on well #2

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	985,532				985,532	25
Services (345)	252,603				252,603	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)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	170,300				170,300	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,408,435	0	0	0	1,408,435	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)					0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	1,408,435	0	0	0	1,408,435	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,408,435	0	0	0	1,408,435	

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			5,581	5,581	1
February			5,259	5,259	2
March			5,418	5,418	3
April			5,226	5,226	4
May			6,057	6,057	5
June			5,995	5,995	6
July			6,928	6,928	7
August			6,996	6,996	8
September			5,842	5,842	9
October			5,695	5,695	10
November			4,760	4,760	11
December			5,225	5,225	12
Total annual pumpage	0	0	68,982	68,982	

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):	68,982	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	68,982	3
Less: Gallons (000's) sold:	62,756	4
Gallons (000's) entering distribution system but not sold:	6,226	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	96	7
Gallons (000's) used for fire protection:	397	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	124	10
Subtotal Estimated Usage:	617	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	95	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:	5,514	17
Subtotal of Estimated Losses:	5,609	18
Percentage of water entering distribution system sold:	91%	19
Percentage of unaccounted for water:	8%	20
If more than 25%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	328	22
Date of maximum: 07/28/2008		23
Cause of maximum: Dry period, lawn sprinkling, heavy usage		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	88	25
Date of minimum: 12/05/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	135,192	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:	3	32
Number of service breaks repaired this year:		33
Population served (estimate the number of individuals served):		34
Inside municipality?	2,905	35
Outside municipality?		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)	
324 NORTH 9TH STREET	BH028	275	10	110,000	Yes	1
513 CENTER AVENUE	BH029	360	12	112,000	Yes	2
537 S BUSINESS PARK DR	RZ848	350	12	144,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER PUMP WELL NO 1/WELL 3 EMERGENCY GENERATOR		WELL PUMP NO 1	1
Location	324 NORTH 9TH STREET	537 S BUSINESS PARK DRIVE	324 NORTH 9TH STREET	2
Purpose	B	S	P	3
Destination	D		R	4
Pump Manufacturer	AURORA		GOULDS	5
Year Installed	1993	2003	2005	6
Type	CENTRIFUGAL	OTHER	SUBMERSIBLE	7
Actual Capacity (gpm)	420		400	8
Pump Motor or Standby Engine Mfr	US MOTORS	KOHLER	FRANKLIN ELECTRIC	9
Year Installed	1993	2003	2005	10
Type	ELECTRIC	OTHER	ELECTRIC	11
Horsepower	30	162	25	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL PUMP NO 2	WELL PUMP NO. 3		15
Location	513 CENTER AVENUE	537 S BUSINESS PARK DRIVE		16
Purpose	P	P		17
Destination	D	D		18
Pump Manufacturer	BYRON JACKSON	LAYNE		19
Year Installed	1996	2003		20
Type	SUBMERSIBLE	SUBMERSIBLE		21
Actual Capacity (gpm)	430	400		22
Pump Motor or Standby Engine Mfr	BYRON JACKSON	HITACHI		23
Year Installed	1996	2003		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	50	40		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)	R	ET		3
Year constructed	1937	1992		4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL		5
Elevation difference in feet (See Headnote 3.)	10	143		6
Total capacity in gallons (actual)	60,000	250,000		7
WATER TREATMENT PLANT				8
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0599	0.2500		12
Is a corrosion control chemical used (yes, no)?	Y	Y		13
Is water fluoridated (yes, no)?	N	N		14
Footnotes				15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				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	1,306				1,306	1
M	D	6.000	21,160				21,160	2
P	D	6.000	468				468	3
M	D	8.000	9,270				9,270	4
P	D	8.000	32,076				32,076	5
M	D	10.000	3,092				3,092	6
P	D	10.000	11,416				11,416	7
M	D	12.000	97				97	8
P	D	12.000	16,763				16,763	9
Total Within Municipality			95,648	0	0	0	95,648	
Total Utility			95,648	0	0	0	95,648	

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	368				368	11	1
L	0.750	4				4		2
P	1.000	47				47	46	3
M	1.000	636		9		627	66	4
M	1.500	42				42	3	5
M	2.000	8				8		6
M	2.500	1				1		7
M	4.000	3				3		8
P	6.000	5				5		9
M	6.000	1				1		10
P	8.000	9				9	4	11
Total Utility		1,124	0	9	0	1,115	130	

WATER SERVICES

Water Services (Page W-20)

If Services Retirements are greater than zero AND Retirements on both of the Plant in Service schedules (Account 345) are zero, please explain.

Adjustments were made to properly record counts adjusting prior year count errors

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)	
0.750	1,073	77	68	1	1,083	77	1
1.000	19			1	20	0	2
1.500	12	1			13	1	3
2.000	11		1		10	0	4
3.000	3	2	2	3	6	2	5
Total:	1,118	80	71	5	1,132	80	

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)	
0.750	1,012	56	0	15	0	0	1,083	1
1.000	6	9	1	4	0	0	20	2
1.500	1	7	2	3	0	0	13	3
2.000	0	6	1	3	0	0	10	4
3.000	0	0	2	4	0	0	6	5
Total:	1,019	78	6	29	0	0	1,132	

METERS

Meters (Page W-21)

Explain all reported adjustments.

Adjustments were made to properly reflect current counts which were off due to prior year errors

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

yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	200				200	2
Total Fire Hydrants	200	0	0	0	200	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	200
Number of distribution system valves end of year:	458
Number of distribution valves operated during year:	275