



3014 (02-05-09)

ANNUAL REPORT

OF

Name: UNION GROVE WATER UTILITY

Principal Office: 925 15TH AVE
UNION GROVE, WI 53182

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

Signature Page (Page ii)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Union Grove Municipal Water Utility
Union Grove, Wisconsin

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

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

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

Madison, Wisconsin
March 6, 2009

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: UNION GROVE WATER UTILITY

Utility Address: 925 15TH AVE

UNION GROVE, WI 53182

When was utility organized? 1/1/1940

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS JANICE K WINGET

Title: CLERK TREASURER

Office Address:

925 15TH AVE

UNION GROVE, WI 53182

Telephone: (262) 878 - 1818

Fax Number: (262) 878 - 3782

Email Address: jkwinget@uniongrove.net

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

Name: SARAH SCHLEEDE

Title: MANAGER

Office Address: VIRCHOW KRAUSE & COMPANY LLP

10 TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 240 - 2310

Fax Number: (608) 249 - 8532

Email Address: sschleede@virchowkrause.com

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

Name: MARK OSMUNDSEN

Title: DIRECTOR OF UTILITIES

Office Address:

925 15TH AVENUE

UNION GROVE, WI 53182

Telephone: (262) 878 - 1511

Fax Number:

Email Address:

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

YES

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

Name:

Title:

Office Address: VIRCHOW KRAUSE & COMPANY LLP

10 TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 240 - 2659

Fax Number: (608) 249 - 8532

Email Address:

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit: 12/31/2007 - 12/31/2008

Names and titles of utility management including manager or superintendent:

Name: MARK OSMUNDSEN

Title: DIRECTOR OF UTILITIES

Office Address:

925 15TH AVE
UNION GROVE, WI 53182

Telephone: (262) 878 - 1511

Fax Number: (262) 878 - 3782

Email Address: bbehling@plazaearth.com

Name of utility commission/committee: UNION GROVE WATER & WASTERWATER COMMISSION

Names of members of utility commission/committee:

MR JOHN KROZILIUS

MR BILL STOLTZ

MR GORDON SVENDSEN

Is sewer service rendered by the utility? YES

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

Date of Ordinance:

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

IDENTIFICATION AND OWNERSHIP

Identification and Ownership (Page iv)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

Union Grove Municipal Water Utility
Union Grove, Wisconsin

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Virchow Krause & Company, LLP.

Madison, Wisconsin
March 6, 2009

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	782,045	779,852	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	416,240	331,513	2
Depreciation Expense (403)	169,071	157,143	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	124,127	120,149	5
Total Operating Expenses	709,438	608,805	
Net Operating Income	72,607	171,047	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	72,607	171,047	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	681	722	7
Income from Nonutility Operations (417)	35	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	21,783	36,737	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	22,499	37,459	
Total Income	95,106	208,506	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(21,355)	(21,355)	12
Other Income Deductions (426)	39,156	39,156	13
Total Miscellaneous Income Deductions	17,801	17,801	
Income Before Interest Charges	77,305	190,705	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	43,959	47,668	14
Amortization of Debt Discount and Expense (428)	2,428	5,675	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	1,263	3,088	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	47,650	56,431	
Net Income	29,655	134,274	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,950,977	3,816,703	20
Balance Transferred from Income (433)	29,655	134,274	21
Miscellaneous Credits to Surplus (434)	52	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)	3,980,684	3,950,977	

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 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	782,045	0	782,045	1
Total (Acct. 400):	782,045	0	782,045	
Operation and Maintenance Expense (401-402):				
Derived	416,240	0	416,240	2
Total (Acct. 401-402):	416,240	0	416,240	
Depreciation Expense (403):				
Derived	169,071	0	169,071	3
Total (Acct. 403):	169,071	0	169,071	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	124,127	0	124,127	5
Total (Acct. 408):	124,127	0	124,127	
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:	72,607	0	72,607	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	681	0	681	8
Total (Acct. 415-416):	681	0	681	
Income from Nonutility Operations (417):				
SCRAP- MONIES	35		35	9
Total (Acct. 417):	35	0	35	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	21,783		21,783	11
Total (Acct. 419):	21,783	0	21,783	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
NONE			0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	22,499	0	22,499	

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)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(21,355)	0	(21,355)	14
NONE	0		0	15
Total (Acct. 425):	(21,355)	0	(21,355)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	39,156	39,156	16
NONE			0	17
Total (Acct. 426):	0	39,156	39,156	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(21,355)	39,156	17,801	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	43,959	0	43,959	18
Total (Acct. 427):	43,959	0	43,959	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT ISSUANCE COST	2,428		2,428	19
Total (Acct. 428):	2,428	0	2,428	
Amortization of Premium on Debt--Cr. (429):				
NONE	0		0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	1,263	0	1,263	21
Total (Acct. 430):	1,263	0	1,263	
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:	47,650	0	47,650	
NET INCOME:	68,811	(39,156)	29,655	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	2,029,892	1,921,085	3,950,977	24
Total (Acct. 216):	2,029,892	1,921,085	3,950,977	
Balance Transferred from Income (433):				
Derived	68,811	(39,156)	29,655	25
Total (Acct. 433):	68,811	(39,156)	29,655	
Miscellaneous Credits to Surplus (434):				
MISC ADJUSTMENT TO PRIOR EARNED SURPLUS	52		52	26
Total (Acct. 434):	52	0	52	

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				
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):	2,098,755	1,881,929	3,980,684	

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	681				681	1
Costs & Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold					0	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	0	0	0	0	0	
Net income (or loss)	681	0	0	0	681	

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	782,045	0	0	0	782,045	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	782,045	0	0	0	782,045	

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	144,136	0	144,136	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	144,136	0	144,136	

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		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	8,483,736	7,037,282	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,579,288	1,405,231	2
Net Utility Plant	6,904,448	5,632,051	
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		7
Depreciation Fund (126)	0		8
Other Special Funds (128)	137,960	127,562	9
Total Other Property and Investments	137,960	127,562	
CURRENT AND ACCRUED ASSETS			
Cash (131)	838,209	674,942	10
Special Deposits (134)	0		11
Working Funds (135)	0		12
Temporary Cash Investments (136)	27,545	52,348	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	336,776	179,282	15
Other Accounts Receivable (143)	3,398	185,081	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	18,424	26,701	18
Plant Materials and Operating Supplies (154)	16,920	16,701	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		24
Accrued Utility Revenues (173)	0		25
Miscellaneous Current and Accrued Assets (174)	0		26
Total Current and Accrued Assets	1,241,272	1,135,055	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	2,428	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	32,239	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	0	34,667	
Total Assets and Other Debits	8,283,680	6,929,335	

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)	1,783,685	316,550	33
Appropriated Earned Surplus (215)	0		34
Unappropriated Earned Surplus (216)	3,980,684	3,950,977	35
Total Proprietary Capital	5,764,369	4,267,527	
LONG-TERM DEBT			
Bonds (221)	1,807,456	1,891,229	36
Advances from Municipality (223)	17,037	47,208	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	1,824,493	1,938,437	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	8,178	14,176	40
Payables to Municipality (233)	235,793	237,268	41
Customer Deposits (235)	0		42
Taxes Accrued (236)	113,237	112,953	43
Interest Accrued (237)	7,924	9,394	44
Tax Collections Payable (241)	0		45
Miscellaneous Current and Accrued Liabilities (242)	9,358	7,899	46
Total Current and Accrued Liabilities	374,490	381,690	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0		48
Other Deferred Credits (253)	320,328	341,683	49
Total Deferred Credits	320,328	341,683	
OPERATING RESERVES			
Property Insurance Reserve (261)	0		50
Injuries and Damages Reserve (262)	0		51
Pensions and Benefits Reserve (263)	0		52
Miscellaneous Operating Reserves (265)	0		53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	8,283,680	6,929,337	

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	7,037,283	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)	6,133,061	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,350,675	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)					8
Total Utility Plant	8,483,736	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)	932,185	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	647,103	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	1,579,288	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	6,904,448	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)	797,285				797,285	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	169,071				169,071	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	4,262				4,262	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	60				60	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	173,393	0	0	0	173,393	16
Debits during year						17
Book cost of plant retired	38,493				38,493	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	38,493	0	0	0	38,493	25
Balance end of year (111.1)	932,185	0	0	0	932,185	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)	607,947				607,947	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	39,156				39,156	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	39,156	0	0	0	39,156	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)	647,103	0	0	0	647,103	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	16,920	16,701	2
Sewer utility (154)		0	3
Heating utility (154)			4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)			8
Total Materials and Supplies	16,920	16,701	

**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)				
NONE				1
UNAMORTIZED DEBT ISSUANCE COST FOR 2004 DEBT	2,428	428	0	2
Total			0	
Unamortized premium on debt (251)				
NONE				3
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	316,550	1
Changes during year (explain):		
CAPITAL CONTRIBUTIONS FROM TIF	1,467,135	2
Balance end of year	<u>1,783,685</u>	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2005 SDWL BONDS	11/09/2005	05/01/2025	2.37%	1,312,103	1
2007 SDWL BONDS	04/25/2007	05/01/2026	2.48%	495,353	2
Total Bonds (Account 221):				1,807,456	

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)					
ADVANCE FROM VILLAGE	06/12/2000	03/15/2009	5.24%	17,037	1
Total for Account 223				17,037	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	112,953	* 1
Accruals:		
Charged water department expense	124,127	2
Charged electric department expense		3
Charged sewer department expense	2,514	4
Other (explain):		
Due from muni	(2,225)	5
Total Accruals and other credits	124,416	
Taxes paid during year:		
County, state and local taxes	112,953	6
Social Security taxes	10,513	7
PSC Remainder Assessment	666	8
Other (explain):		
NONE		9
Total payments and other debits	124,132	
Balance end of year	113,237	

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)					
BOND ANTICIPATION NOTES 2.47%	0			0	1
2005 SDWL BONDS - 2.37%	5,417	31,521	31,766	5,172	2
2007 SDWL BONDS-2.48	2,133	12,438	12,528	2,043	3
Subtotal	7,550	43,959	44,294	7,215	
Advances from Municipality (223)					
1998 ADVANCE - 4.65%	0			0	4
1997 ADVANCE - 5.35%	463	190	653	0	5
2000 ADVANCE - 5.25%	1,381	1,073	1,745	709	6
Subtotal	1,844	1,263	2,398	709	
Other Long-Term Debt (224)					
NONE	0			0	7
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	8
Subtotal	0	0	0	0	
Total	9,394	45,222	46,692	7,924	

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):		
REDEMPTION ACCOUNT	119,650	5
DEPRECIATION ACCOUNT	18,310	6
Total (Acct. 128):	137,960	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	336,776	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	336,776	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	3,398	13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE		15
Total (Acct. 143):	3,398	
Receivables from Municipality (145):		
RECEIVABLE FROM SEWER UTILITY FOR JOINT METERING	18,424	16
Total (Acct. 145):	18,424	

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		* 17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		22
Total (Acct. 186):	0	
Payables to Municipality (233):		
PAYABLE TO SEWER UTILITY FOR BILLINGS	235,793	* 23
Total (Acct. 233):	235,793	
Other Deferred Credits (253):		
Regulatory Liability	320,328	24
NONE		25
Total (Acct. 253):	320,328	

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.

Due to Sewer Utility are amounts for customer accounts receivable. These amounts are netted with amounts due from the Sewer Utility for joint metering allocation.

Due to Village amount is the amount due to the village for Tax Equivalent. This is netted with amounts due from the city for accounts put on the cities tax roll.

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)	5,409,834	0	0	0	5,409,834	1
Materials and Supplies	16,810	0	0	0	16,810	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	864,735	0	0	0	864,735	4
Customer Advances for Construction					0	5
Regulatory Liability	331,005	0	0	0	331,005	6
NONE					0	7
Average Net Rate Base	4,230,904	0	0	0	4,230,904	
Net Operating Income	72,607	0	0	0	72,607	8
Net Operating Income as a percent of						
Average Net Rate Base	1.72%	N/A	N/A	N/A	1.72%	

**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	341,683	0	0	0	341,683	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	21,355	0	0	0	21,355	3
Other (specify):						
NONE					0	4
Balance End of Year	320,328	0	0	0	320,328	

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)	705,934	721,359	1
Total Sales of Water	705,934	721,359	
Other Operating Revenues			
Forfeited Discounts (470)	1,058	1,029	2
Rents from Water Property (472)	71,068	53,523	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	3,985	3,941	5
Total Other Operating Revenues	76,111	58,493	
Total Operating Revenues	782,045	779,852	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	48,883	41,172	6
Pumping Expenses (620-625)	78,483	83,244	7
Water Treatment Expenses (630-635)	30,235	27,464	8
Transmission and Distribution Expenses (640-655)	67,028	65,237	9
Customer Accounts Expenses (901-906)	25,005	16,970	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	166,606	97,426	12
Total Operation and Maintenance Expenses	416,240	331,513	
Other Operating Expenses			
Depreciation Expense (403)	169,071	157,143	13
Amortization Expense (404-407)	0	0	14
Taxes (408)	124,127	120,149	15
Total Other Operating Expenses	293,198	277,292	
Total Operating Expenses	709,438	608,805	
NET OPERATING INCOME	72,607	171,047	

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	1	64	1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	1	1	64	
Metered Sales to General Customers (461)				
Residential (461.1)	1,286	75,496	306,418	5
Commercial (461.2)	146	40,585	126,963	6
Industrial (461.3)	8	21,890	49,782	7
Public Authority (461.4)	7	21,924	28,759	8
Total Metered Sales to General Customers (461)	1,447	159,895	511,922	
Private Fire Protection Service (462)	12		11,820	9
Public Fire Protection Service (463)	1		182,128	10
Other Water Sales (465)	1	0		11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,462	159,896	705,934	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)	128	1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	182,000	3
NONE	0	4
Total Public Fire Protection Service (463)	182,128	
Forfeited Discounts (470):		
NONE	0	5
Customer late payment charges	1,058	6
Other (specify):		
Total Forfeited Discounts (470)	1,058	
Rents from Water Property (472):		
WATER TOWER RENTAL	71,068	7
Total Rents from Water Property (472)	71,068	
Interdepartmental Rents (473):		
NONE	0	8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
RECONNECTION FEES	1,050	9
Return on net investment in meters charged to sewer department	2,935	10
Other (specify):		
Total Other Water Revenues (474)	3,985	

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)	41,615	35,452	* 1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	5,088	5,475	3
Maintenance of Water Source Plant (605)	2,180	245	4
Total Source of Supply Expenses	48,883	41,172	
PUMPING EXPENSES			
Operation Labor (620)	20,365	20,756	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	50,480	51,300	* 7
Operation Supplies and Expenses (623)	0	0	8
Maintenance of Pumping Plant (625)	7,638	11,188	9
Total Pumping Expenses	78,483	83,244	
WATER TREATMENT EXPENSES			
Operation Labor (630)	0	0	10
Chemicals (631)	27,024	26,979	11
Operation Supplies and Expenses (632)	0	0	12
Maintenance of Water Treatment Plant (635)	3,211	485	13
Total Water Treatment Expenses	30,235	27,464	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	19,651	11,172	14
Operation Supplies and Expenses (641)	0	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	0	16
Maintenance of Mains (651)	25,987	28,094	17
Maintenance of Services (652)	12,144	12,796	18
Maintenance of Meters (653)	6,792	11,087	19
Maintenance of Hydrants (654)	2,454	2,088	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	67,028	65,237	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	7,687	8,085	22
Accounting and Collecting Labor (902)	9,700	4,700	23
Supplies and Expenses (903)	7,618	4,185	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)			26
Total Customer Accounts Expenses	25,005	16,970	
SALES EXPENSES			
Sales Expenses (910)	0	0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	22,162	9,000	* 28
Office Supplies and Expenses (921)	8,596	8,790	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	61,231	14,258	* 31
Property Insurance (924)	13,487	12,669	32
Injuries and Damages (925)	0	0	33
Employee Pensions and Benefits (926)	55,637	45,807	34
Regulatory Commission Expenses (928)	0	0	35
Miscellaneous General Expenses (930)	0	78	36
Transportation Expenses (933)	5,493	6,374	37
Maintenance of General Plant (935)	0	450	38
Total Administrative and General Expenses	166,606	97,426	
Total Operation and Maintenance Expenses	416,240	331,513	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

General footnotes

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.

Account 600 - The increase in operational labor is due more maintenance work done in the water utility and a change in the allocation of labor in 2008.

Account 920 - The increase in administrative and general salaries is due a change in the allocation of the director of public works salary in 2008.

Account 923 - The increase is due to increased engineering and legal fees due to a pump failure in well# 4. These amounts are not anticipated to be recovered and therefore were expenses.

If Employee Pensions and Benefits (926) is zero, yet salary expense accounts exceed \$15,000, please explain.

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		115,462	112,953	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		2,514	1,390	2
Net property tax equivalent		112,948	111,563	
Social Security		10,513	7,739	3
PSC Remainder Assessment		666	847	4
Other (specify): NONE			0	5
Total tax expense		124,127	120,149	

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			Sauk				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.172030				3
County tax rate	mills		3.148120				4
Local tax rate	mills		5.162140				5
School tax rate	mills		11.934140				6
Voc. school tax rate	mills		1.243280				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		21.659710				10
Less: state credit	mills		2.063550				11
Net tax rate	mills		19.596160				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.162140				14
Combined School Tax Rate	mills		13.177420				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.339560				17
Total Tax Rate	mills		21.659710				18
Ratio of Local and School Tax to Total	dec.		0.846713				19
Total tax net of state credit	mills		19.596160				20
Net Local and School Tax Rate	mills		16.592325				21
Utility Plant, Jan. 1	\$	7,037,283	7,037,283				22
Materials & Supplies	\$	16,701	16,701				23
Subtotal	\$	7,053,984	7,053,984				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	7,053,984	7,053,984				26
Assessment Ratio	dec.		0.986500				27
Assessed Value	\$	6,958,755	6,958,755				28
Net Local & School Rate	mills		16.592325				29
Tax Equiv. Computed for Current Year	\$	115,462	115,462				30
Tax Equivalent per 1994 PSC Report	\$	47,834					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	115,462					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)	28,073	0	0	0	28,073	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)	214,636	0	0	0	214,636	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	5,750	0	0	0	5,750	10
Total Source of Supply Plant	248,459	0	0	0	248,459	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	174,296	0	0	0	174,296	12
Other Power Production Equipment (323)	25,000	0	0	0	25,000	13
Electric Pumping Equipment (325)	256,548	0	0	0	256,548	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	455,844	0	0	0	455,844	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	1,389,968	0	0	0	1,389,968	18
Sand or Other Media Filtration Equipment (332)	693,234	0	0	0	693,234	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	2,083,202	0	0	0	2,083,202	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	1,882	0	0	0	1,882	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	125,314	0	0	0	125,314	24
Transmission and Distribution Mains (343)	1,175,716	1,127,657	24,737	0	2,278,636	25
Services (345)	137,735	203,103	8,813	0	332,025	26
Meters (346)	153,612	2,820	75	0	156,357	27
Hydrants (348)	122,630	138,390	4,010	0	257,010	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)	553	0	0	0	553	29
Total Transmission and Distribution Plant	1,717,442	1,471,970	37,635	0	3,151,777	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	5,139	0	0	0	5,139	32
Computer Equipment (391.1)	17,223	0	0	0	17,223	33
Transportation Equipment (392)	47,680	0	0	0	47,680	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	2,939	0	0	0	2,939	37
Power Operated Equipment (396)	27,203				27,203	38
Communication Equipment (397)	4,258				4,258	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	77,219	12,976	858	0	89,337	41
Total General Plant	181,661	12,976	858	0	193,779	
Total utility plant in service directly assignable	4,686,608	1,484,946	38,493	0	6,133,061	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	4,686,608	1,484,946	38,493	0	6,133,061	

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)	94,505	0	0	0	94,505	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	94,505	0	0	0	94,505	
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)	51,000	0	0	0	51,000	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	51,000	0	0	0	51,000	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	220,335	0	0	0	220,335	24
Transmission and Distribution Mains (343)	1,617,496	0	0	0	1,617,496	25
Services (345)	212,687	0	0	0	212,687	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)	154,652	0	0	0	154,652	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,205,170	0	0	0	2,205,170	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	2,350,675	0	0	0	2,350,675	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,350,675	0	0	0	2,350,675	

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			14,525	14,525	1
February			13,718	13,718	2
March			14,580	14,580	3
April			13,923	13,923	4
May			14,721	14,721	5
June			14,031	14,031	6
July			16,409	16,409	7
August			16,943	16,943	8
September			13,997	13,997	9
October			13,280	13,280	10
November			12,158	12,158	11
December			11,928	11,928	12
Total annual pumpage	0	0	170,213	170,213	

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):	170,213	1
Less: Gallons (000's) used in the treatment process:	3,865	2
Subtotal: Gallons (000's) entering distribution system:	166,348	3
Less: Gallons (000's) sold:	159,896	4
Gallons (000's) entering distribution system but not sold:	6,452	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	2,595	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	2,595	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	716	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:	3,141	17
Subtotal of Estimated Losses:	3,857	18
Percentage of water entering distribution system sold:	96%	19
Percentage of unaccounted for water:	2%	20
If more than 25%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,309	22
Date of maximum: 03/12/2008		23
Cause of maximum: Chlorination of Well #4		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	246	25
Date of minimum: 12/20/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	499,480	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water? 0%		31
Number of main breaks repaired this year:	0	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	4,531	35
Outside municipality?	0	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)	
1108 12TH AVENUE	3	1,150	12	0	No	1
1350 INDUSTRIAL PARK DRIVE	5	1,500	15	300,000	Yes	2
1746 NEW STREET	4	1,360	15	250,000	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)	5	1
Identification	3			4	
Location	1108 12TH AVENUE	1765 NEW STREET	1350 INDUSRTIAL PARK DRIVE		2
Purpose	P		P		3
Destination	D		D		4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	LAYNE NORTHWEST		5
Year Installed	1992		2006		6
Type	OTHER		OTHER		7
Actual Capacity (gpm)	810		700		8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC		USEM	ALLIS CHALMERS	9
Year Installed	1998		2006		10
Type	OTHER		OTHER		11
Horsepower	200		150		12
Footnotes					13
					14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
Identification				16
Location				17
Purpose				18
Destination				19
Pump Manufacturer				20
Year Installed				21
Type				22
Actual Capacity (gpm)				23
Pump Motor or Standby Engine Mfr				24
Year Installed				25
Type				26
Horsepower				27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	1	2	3	4
Identification number or name				1	2	3	4
RESERVOIRS, STANDPIPES OR ELEVATED TANKS							2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET					3
Year constructed	1955	1979					4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL					5
Elevation difference in feet (See Headnote 3.)	148	135					6
Total capacity in gallons (actual)	118,000	500,000					7
WATER TREATMENT PLANT							8
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER				9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE				10
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE				11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	0.0000				12
Is a corrosion control chemical used (yes, no)?	N	N	Y				13
Is water fluoridated (yes, no)?	N	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			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	1.500	300				300	1
M	D	3.000	310				310	2
M	D	4.000	8,588		479		8,109	3
P	D	4.000	34	37			71	* 4
M	D	6.000	37,307		5,847		31,460	5
P	D	6.000	10,776	410			11,186	* 6
M	D	8.000	7,033		150		6,883	7
P	D	8.000	29,046	2,231			31,277	* 8
M	D	10.000	7,577		55		7,522	9
M	S	10.000	92				92	10
M	T	10.000	140				140	11
P	D	10.000	200	3			203	* 12
M	D	12.000	1,254				1,254	13
P	D	12.000	12,516	6,756			19,272	* 14
Total Within Municipality			115,173	9,437	6,531	0	118,079	
M	D	6.000	0				0	15
Total Outside of Municipality			0	0	0	0	0	
Total Utility			115,173	9,437	6,531	0	118,079	

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 addition of Water Mains is financed through the TIF district.

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)	
P	1.000	198				198		* 1
L	1.000	1				1		2
M	1.000	1,117	93	86		1,124		* 3
P	1.250	2				2		4
P	1.500	21	3	2		22		* 5
L	2.000	1				1		6
M	2.000	27	1	1		27		* 7
P	3.000	1				1		8
M	3.000	6				6		9
M	4.000	6				6		10
P	6.000	1				1		11
M	8.000	2				2		12
P	8.000	4				4		13
Total Utility		1,387	97	89	0	1,395	0	

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.

Water Services were financed through the TIF district.

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

This Number is correctly stated at 0.

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	1,488	14	4	0	1,498	31	*	1
0.750	38				38	0	*	2
1.000	62	2	0	0	64	0		3
1.500	10				10	3		4
2.000	42	0	2	0	40	2		5
3.000	8				8	0		6
4.000	5				5	0		7
Total:	1,653	16	6	0	1,663	36		

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	1,306	65	5	9	0	113	1,498	*	1
0.750	16	13	1	0	0	8	38	*	2
1.000	8	40	5	6	0	5	64		3
1.500	0	8	0	1	0	1	10		4
2.000	0	27	6	3	0	4	40		5
3.000	0	3	1	1	0	3	8		6
4.000	0	0	1	3	0	1	5		7
Total:	1,330	156	19	23	0	135	1,663		

METERS

Meters (Page W-21)

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

Meters are tested in the required time frame.

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	217	15	14	0	218	2
Total Fire Hydrants	217	15	14	0	218	
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:	218
Number of distribution system valves end of year:	570
Number of distribution valves operated during year:	570