



3014 (02-05-09)

ANNUAL REPORT

OF

Name: VILLAGE OF WATERFORD WATER AND SEWER UTILITY

Principal Office: 801 ELA AVAENUE
WATERFORD, WI 53185

For the Year Ended: DECEMBER 31, 2008

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

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

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

GENERAL RULES FOR REPORTING

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF WATERFORD WATER AND SEWER UTILITY

Utility Address: 801 ELA AVAENUE
WATERFORD, WI 53185

When was utility organized? 4/1/1952

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MR JEFF DOLEZAL

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

801 ELA AVENUE
WATERFORD, WI 53185

Telephone: (262) 534 - 4069

Fax Number: (262) 534 - 3554

Email Address: dolezal@tds.net

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

Name: JOHN KNEPEL

Title: CPA, PARTNER

Office Address: VIRCHOW KRAUSE AND COMPANY, LLP

115 S 84TH STREET
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5359

Fax Number: (414) 777 - 5555

Email Address: JKNEPEL@VIRCHOWKRAUSE.COM

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

Name: MR. RANDY HARRINGTON

Title: CHAIRMAN

Office Address:

801 ELA AVENUE
WATERFORD, WI 53185

Telephone: (262) 534 - 4069

Fax Number: (262) 534 - 3554

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: JOHN KNEPEL

Title: CPA, PARTNER

Office Address: VIRCHOW KRAUSE AND COMPANY, LLP

115 S 84TH STREET
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5359 EXT

Fax Number: (414) 777 - 5555

Email Address: JKNEPEL@VIRCHOWKRAUSE.COM

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report:

Period covered by most recent audit: 1/1/08-12/31/08

Names and titles of utility management including manager or superintendent:

Name: JEFF DOLEZAL

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

801 ELA AVENUE
WATERFORD, WI 53185

Telephone: (262) 534 - 4069

Fax Number: (262) 534 - 3554

Email Address: DOLEZAL@TDS.NET

Name of utility commission/committee: VILLAGE OF WATERFORD WATER AND SEWER UTILITY

Names of members of utility commission/committee:

- MR FRANK CZUTA, COMMISSIONER
- MR STEPHEN DENMAN, COMMISSIONER
- MR ROY GAWLITTA, COMMISSIONER
- MR RANDY HARRINGTON, CHAIRMAN
- MR KEN MORGAN, COMMISSIONER

Is sewer service rendered by the utility? YES

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

Date of Ordinance: 7/28/1986

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

To the Board of Commissioners
Waterford Water and Sewer Utilities
Waterford, 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 Waterford Water Utility, an enterprise fund of the Village of Waterford 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.

Milwaukee, Wisconsin
March 3, 2009

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	682,052	618,653	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	286,463	306,959	2
Depreciation Expense (403)	84,259	119,513	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	182,216	181,271	5
Total Operating Expenses	552,938	607,743	
Net Operating Income	129,114	10,910	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	129,114	10,910	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	26,402	48,527	10
Miscellaneous Nonoperating Income (421)	164,876	35,430	11
Total Other Income	191,278	83,957	
Total Income	320,392	94,867	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(18,728)	(18,729)	12
Other Income Deductions (426)	145,042	106,693	13
Total Miscellaneous Income Deductions	126,314	87,964	
Income Before Interest Charges	194,078	6,903	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	73,089	77,618	14
Amortization of Debt Discount and Expense (428)	1,806	2,801	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	74,895	80,419	
Net Income	119,183	(73,516)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	5,994,547	5,258,887	20
Balance Transferred from Income (433)	119,183	(73,516)	21
Miscellaneous Credits to Surplus (434)	0	1,896,995	22
Miscellaneous Debits to Surplus--Debit (435)	0	2,016,995	23
Appropriations of Surplus--Debit (436)	0	(929,176)	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	6,113,730	5,994,547	

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	682,052	0	682,052	1
Total (Acct. 400):	682,052	0	682,052	
Operation and Maintenance Expense (401-402):				
Derived	286,463	0	286,463	2
Total (Acct. 401-402):	286,463	0	286,463	
Depreciation Expense (403):				
Derived	84,259	0	84,259	3
Total (Acct. 403):	84,259	0	84,259	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	182,216	0	182,216	5
Total (Acct. 408):	182,216	0	182,216	
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:	129,114	0	129,114	
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 AND DIVIDENDS	26,402		26,402	11
Total (Acct. 419):	26,402	0	26,402	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		157,478	157,478	12
MISCELLANEOUS NONOPERATING REVENUE	2,673	0	2,673	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
IMPACT FEES COLLECTED	4,725		4,725	14
Total (Acct. 421):	7,398	157,478	164,876	
TOTAL OTHER INCOME:	33,800	157,478	191,278	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(18,728)	0	(18,728)	15
NONE			0	16
Total (Acct. 425):	(18,728)	0	(18,728)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	145,042	145,042	17
NONE			0	18
Total (Acct. 426):	0	145,042	145,042	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(18,728)	145,042	126,314	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	73,089	0	73,089	19
Total (Acct. 427):	73,089	0	73,089	
Amortization of Debt Discount and Expense (428):				
NONE	1,806		1,806	20
Total (Acct. 428):	1,806	0	1,806	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	21
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	22
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	23
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	24
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	74,895	0	74,895	
NET INCOME:	106,747	12,436	119,183	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	(566,003)	6,560,550	5,994,547	25
Total (Acct. 216):	(566,003)	6,560,550	5,994,547	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	106,747	12,436	119,183	26
Total (Acct. 433):	106,747	12,436	119,183	
Miscellaneous Credits to Surplus (434):				
NONE			0	27
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	28
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	29
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	30
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(459,256)	6,572,986	6,113,730	

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 & 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	682,052	0	0	0	682,052	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	961				961	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	681,091	0	0	0	681,091	

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	101,728	0	101,728	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	101,728	0	101,728	

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	2.2	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)	10,821,464	10,622,036	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,451,673	1,220,148	2
Net Utility Plant	9,369,791	9,401,888	
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)	705,995	813,697	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	176,926	145,787	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	77,549	64,208	18
Plant Materials and Operating Supplies (154)	0	0	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	7,500	7,500	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	967,970	1,031,192	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	30,811	33,612	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	30,811	33,612	
Total Assets and Other Debits	10,368,572	10,466,692	

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)	2,123,443	2,123,443	33
Appropriated Earned Surplus (215)	0	0	34
Unappropriated Earned Surplus (216)	6,113,730	5,994,547	35
Total Proprietary Capital	8,237,173	8,117,990	
LONG-TERM DEBT			
Bonds (221)	1,465,000	1,595,000	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	1,465,000	1,595,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	12,281	4,999	40
Payables to Municipality (233)	360,421	432,776	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	11,707	12,628	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	1,063	3,644	46
Total Current and Accrued Liabilities	385,472	454,047	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	280,927	299,655	49
Total Deferred Credits	280,927	299,655	
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	10,368,572	10,466,692	

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	10,622,036	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)	3,372,914	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	7,448,550	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	10,821,464	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)	576,109	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	875,564	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	1,451,673	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	9,369,791	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)	489,626				489,626	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	84,259				84,259	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	6,464				6,464	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	90,723	0	0	0	90,723	16
Debits during year						17
Book cost of plant retired	4,240				4,240	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	4,240	0	0	0	4,240	25
Balance end of year (111.1)	576,109	0	0	0	576,109	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)	730,522				730,522	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	145,042				145,042	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	145,042	0	0	0	145,042	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)	875,564	0	0	0	875,564	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|---|
| <ol style="list-style-type: none"> 1. Report separately each item of property with a book cost of \$5,000 or more included in account 121. 2. Other items may be grouped by classes of property. 3. Describe in detail any investment in sewer department carried in this account. |
|---|

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

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

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

MATERIALS AND SUPPLIES

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

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

**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)				
2,375,000 REVENUE BOND	2,801	428	30,811	1
Total			30,811	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,123,443	1
Changes during year (explain):		
NONE		2
Balance end of year	2,123,443	

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)	
2,375,000 WATER REVENUE BOND	03/01/2001	05/01/2019	4.72%	1,465,000	1
Total Bonds (Account 221):				<u>1,465,000</u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
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	0	1
Accruals:		
Charged water department expense	182,216	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	182,216	
Taxes paid during year:		
County, state and local taxes	173,776	6
Social Security taxes	7,925	7
PSC Remainder Assessment	515	8
Other (explain):		
NONE		9
Total payments and other debits	182,216	
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)					
NONE	0			0	1
WATER REVENUE BOND	12,628	73,089	74,010	11,707	2
Subtotal	12,628	73,089	74,010	11,707	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	4
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	5
Subtotal	0	0	0	0	
Total	12,628	73,089	74,010	11,707	

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	176,926	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	176,926	
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):		
PUBLIC FIRE PROTECTION, DELIQUENT AMOUNTS ON TAX ROLL, ETC.	77,549	* 15
Total (Acct. 145):	77,549	
Prepayments (165):		
BUILDING RENTAL FOR SUBSEQUENT YEAR	7,500	16
Total (Acct. 165):	7,500	

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):		
NONE		17
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):	0	
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):		
DUE TO VILLAGE - PENSION, PAYROLL EXPENSES	68,341	22
DUE TO SEWER UTILTY - TEMPORARY LOAN FOR CASH FLOW	292,080	23
Total (Acct. 233):	360,421	
Other Deferred Credits (253):		
Regulatory Liability	280,927	24
NONE		25
Total (Acct. 253):	280,927	

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.

Account 145 and 233: Done.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	3,351,940	0	0	0	3,351,940	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	532,867	0	0	0	532,867	4
Customer Advances for Construction					0	5
Regulatory Liability	290,291	0	0	0	290,291	6
NONE					0	7
Average Net Rate Base	2,528,782	0	0	0	2,528,782	
Net Operating Income	129,114	0	0	0	129,114	8
Net Operating Income as a percent of						
Average Net Rate Base	5.11%	N/A	N/A	N/A	5.11%	

**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	299,655	0	0	0	299,655	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	18,728	0	0	0	18,728	3
Other (specify):						
NONE					0	4
Balance End of Year	280,927	0	0	0	280,927	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

Village approved final acceptance of a subdivision creating contributed capital for the utility.

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.

In 2007, the village applied for a rate increase, and on 6/11/2008, the new rates were put into effect.

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)	671,069	607,025	1
Total Sales of Water	671,069	607,025	
Other Operating Revenues			
Forfeited Discounts (470)	5,518	4,661	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	5,465	6,967	5
Total Other Operating Revenues	10,983	11,628	
Total Operating Revenues	682,052	618,653	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	79	0	6
Pumping Expenses (620-625)	47,222	35,160	7
Water Treatment Expenses (630-635)	54,576	57,066	8
Transmission and Distribution Expenses (640-655)	65,750	93,251	9
Customer Accounts Expenses (901-906)	18,687	19,939	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	100,149	101,543	12
Total Operation and Maintenance Expenses	286,463	306,959	
Other Operating Expenses			
Depreciation Expense (403)	84,259	119,513	13
Amortization Expense (404-407)		0	14
Taxes (408)	182,216	181,271	15
Total Other Operating Expenses	266,475	300,784	
Total Operating Expenses	552,938	607,743	
NET OPERATING INCOME	129,114	10,910	

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	5,113	1,177	1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	1	5,113	1,177	
Metered Sales to General Customers (461)				
Residential (461.1)	1,784	96,000	340,505	5
Commercial (461.2)	254	34,000	93,895	6
Industrial (461.3)	17	6,000	15,113	7
Public Authority (461.4)			0	8
Total Metered Sales to General Customers (461)	2,055	136,000	449,513	
Private Fire Protection Service (462)	16		8,208	9
Public Fire Protection Service (463)	1		198,946	10
Other Water Sales (465)	13	5,000	13,225	11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	2,086	146,113	671,069	

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)	198,946	3
NONE		4
Total Public Fire Protection Service (463)	198,946	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	5,518	6
Other (specify):		
Total Forfeited Discounts (470)	5,518	
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	5,465	10
Other (specify):		
Total Other Water Revenues (474)	5,465	

OTHER OPERATING REVENUES (WATER)

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

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

Done.

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	0	0	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	79	0	3
Maintenance of Water Source Plant (605)	0	0	4
Total Source of Supply Expenses	79	0	
PUMPING EXPENSES			
Operation Labor (620)	0	0	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	47,222	35,160	* 7
Operation Supplies and Expenses (623)	0	0	8
Maintenance of Pumping Plant (625)	0	0	9
Total Pumping Expenses	47,222	35,160	
WATER TREATMENT EXPENSES			
Operation Labor (630)	19,211	21,354	10
Chemicals (631)	6,204	7,150	11
Operation Supplies and Expenses (632)	17,414	13,657	12
Maintenance of Water Treatment Plant (635)	11,747	14,905	13
Total Water Treatment Expenses	54,576	57,066	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	19,005	20,979	14
Operation Supplies and Expenses (641)	0	0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	0	0	16
Maintenance of Mains (651)	24,464	46,553	* 17
Maintenance of Services (652)	11,537	14,997	18
Maintenance of Meters (653)	4,434	2,518	19
Maintenance of Hydrants (654)	6,310	8,204	20
Maintenance of Other Plant (655)	0	0	21
Total Transmission and Distribution Expenses	65,750	93,251	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,178	2,049	22
Accounting and Collecting Labor (902)	10,321	12,413	23
Supplies and Expenses (903)	5,227	4,719	24
Uncollectible Accounts (904)	961	758	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)	0		26
Total Customer Accounts Expenses	18,687	19,939	
SALES EXPENSES			
Sales Expenses (910)	0	0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	20,563	20,882	28
Office Supplies and Expenses (921)	9,285	8,236	29
Administrative Expenses Transferred--Credit (922)	0	0	30
Outside Services Employed (923)	17,790	24,901	* 31
Property Insurance (924)	7,410	5,499	32
Injuries and Damages (925)	0	0	33
Employee Pensions and Benefits (926)	32,172	30,886	34
Regulatory Commission Expenses (928)	1,687	950	35
Miscellaneous General Expenses (930)	8,480	7,643	36
Transportation Expenses (933)	2,762	2,546	37
Maintenance of General Plant (935)	0	0	38
Total Administrative and General Expenses	100,149	101,543	
Total Operation and Maintenance Expenses	286,463	306,959	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

The village experienced an increase in the amount expended for fuel, due to the rising gas prices in 2008.

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 923: Fewer accounting and engineering services in the current year compared to the prior year.

Account 651: The village experienced 5 main breaks in the prior year requiring repairs and maintenance. The current year had only 3 main breaks.

Account 622: The village experienced an increase in the amount expended for fuel, due to the rising gas prices in 2008.

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		175,709	173,998	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,933	1,844	2
Net property tax equivalent		173,776	172,154	
Social Security		7,925	8,462	3
PSC Remainder Assessment		515	655	4
Other (specify): NONE			0	5
Total tax expense		182,216	181,271	

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			Racine				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.206620				3
County tax rate	mills		4.019110				4
Local tax rate	mills		7.422870				5
School tax rate	mills		13.021720				6
Voc. school tax rate	mills		1.493260				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		26.163580				10
Less: state credit	mills		2.143710				11
Net tax rate	mills		24.019870				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.422870				14
Combined School Tax Rate	mills		14.514980				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		21.937850				17
Total Tax Rate	mills		26.163580				18
Ratio of Local and School Tax to Total	dec.		0.838488				19
Total tax net of state credit	mills		24.019870				20
Net Local and School Tax Rate	mills		20.140375				21
Utility Plant, Jan. 1	\$	10,622,036	10,622,036				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	10,622,036	10,622,036				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	10,622,036	10,622,036				26
Assessment Ratio	dec.		0.821331				27
Assessed Value	\$	8,724,207	8,724,207				28
Net Local & School Rate	mills		20.140375				29
Tax Equiv. Computed for Current Year	\$	175,709	175,709				30
Tax Equivalent per 1994 PSC Report	\$	45,286					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	175,709					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)	100				100	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)	319,715	918	0	0	320,633	* 8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	319,815	918	0	0	320,733	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	24,585		0	0	24,585	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	40,444	857			41,301	14
Diesel Pumping Equipment (326)	8,250				8,250	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	73,279	857	0	0	74,136	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	290,616		0	0	290,616	* 18
Sand or Other Media Filtration Equipment (332)	7,695				7,695	19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)					0	21
Total Water Treatment Plant	298,311	0	0	0	298,311	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	110				110	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	535,188				535,188	24
Transmission and Distribution Mains (343)	1,370,876		0	0	1,370,876	* 25
Services (345)	170,554		0	0	170,554	* 26
Meters (346)	233,649	7,019	4,240		236,428	27
Hydrants (348)	187,698	1,178	0	0	188,876	* 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	2,498,075	8,197	4,240	0	2,502,032	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	14,623	1,824			16,447	32
Computer Equipment (391.1)	36,824	17,535			54,359	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)	90,040	16,856			106,896	41
Total General Plant	141,487	36,215	0	0	177,702	
Total utility plant in service directly assignable	3,330,967	46,187	4,240	0	3,372,914	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,330,967	46,187	4,240	0	3,372,914	

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)	583,074	0		0	583,074	* 8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	583,074	0	0	0	583,074	
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)	1,376,995	0		0	1,376,995	* 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	1,376,995	0	0	0	1,376,995	
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)	4,258,884	149,422		0	4,408,306	* 25
Services (345)	570,750	0		0	570,750	* 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)	501,369	8,056		0	509,425	* 28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	5,331,003	157,478	0	0	5,488,481	
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	7,291,072	157,478	0	0	7,448,550	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	7,291,072	157,478	0	0	7,448,550	

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			15,843	15,843	1
February			15,355	15,355	2
March			17,120	17,120	3
April			18,057	18,057	4
May			19,342	19,342	5
June			17,469	17,469	6
July			19,229	19,229	7
August			21,373	21,373	8
September			17,162	17,162	9
October			17,420	17,420	10
November			13,939	13,939	11
December			14,206	14,206	12
Total annual pumpage	0	0	206,515	206,515	

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):	206,515	1
Less: Gallons (000's) used in the treatment process:	0	2
Subtotal: Gallons (000's) entering distribution system:	206,515	3
Less: Gallons (000's) sold:	146,113	4
Gallons (000's) entering distribution system but not sold:	60,402	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	2,500	7
Gallons (000's) used for fire protection:	3,500	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	2,000	10
Subtotal Estimated Usage:	8,000	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	9,000	13
Gallons (000's) lost due to service leaks or breaks:	10,000	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	0	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	33,402	17
Subtotal of Estimated Losses:	52,402	18
Percentage of water entering distribution system sold:	71%	19
Percentage of unaccounted for water:	16%	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.)	936	22
Date of maximum: 09/01/2008		23
Cause of maximum: Dry conditions		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	333	25
Date of minimum: 11/14/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	490,008	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:	13	32
Number of service breaks repaired this year:	3	33
Population served (estimate the number of individuals served):		34
Inside municipality?	4,850	35
Outside municipality?	1	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #1 123 N. RIVER	SHALLOW	106	10	70,000	Yes	1
WELL #3 801 ELA AVE.	SHALLOW	136	8	27,000	Yes	2
WELL #4 791 CORNERSTONE CROSS	SHALLOW	82	12	245,000	Yes	3
WELL #5 726 CORNERSTONE CROSS	DEEP	1,500	24	200,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #1	WELL #3	WELL #4	1
Location	WATERFORD, WI	WATERFORD, WI	WATERFORD, WI	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	MUNICIPAL WELL & PUMP	LAYNE	5
Year Installed	1986	1999	2006	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	350	190	500	8
Pump Motor or Standby Engine Mfr	LAYNE	MUNICIPAL	LAYNE	9
Year Installed	1986	1999	2006	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	35	15	15	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #5			15
Location	WATERFORD, WI			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	LAYNE			19
Year Installed	2006			20
Type	SUBMERSIBLE			21
Actual Capacity (gpm)	480			22
Pump Motor or Standby Engine Mfr	LAYNE			23
Year Installed	2006			24
Type	ELECTRIC			25
Horsepower	75			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	NUMBER #1	NUMBER #2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	3
Year constructed	1965	1995	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	120	147	6
Total capacity in gallons (actual)	200,000	400,000	7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES	CENTRAL FACILITIES	11
Filters, type (gravity, pressure, other, none)	PRESSURE	PRESSURE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.2000	1.2000	13
Is a corrosion control chemical used (yes, no)?	N	N	14
Is water fluoridated (yes, no)?	N	N	15
Footnotes			16

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	5,292				5,292	1
M	D	6.000	22,873				22,873	2
P	D	6.000	1,294				1,294	3
M	D	8.000	24,521				24,521	4
P	D	8.000	56,349	1,756			58,105	* 5
M	D	10.000	4,887				4,887	6
M	D	12.000	2,708				2,708	7
P	D	12.000	31,211	1,610			32,821	* 8
M	D	16.000	23,311				23,311	9
Total Within Municipality			172,446	3,366	0	0	175,812	
Total Utility			172,446	3,366	0	0	175,812	

WATER MAINS

Water Mains (Page W-19)

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

Mains were contributed the the District by a subdivision developer.

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	609				609	1	1
M	1.000	855				855	183	2
M	1.250	56				56	0	3
M	1.500	63				63	21	4
M	2.000	62				62	3	5
P	3.000	1				1	0	6
P	4.000	9				9	3	7
M	6.000	1				1	0	8
P	6.000	11				11	10	9
M	8.000	17				17	15	10
Total Utility		1,684	0	0	0	1,684	236	

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	1,093	16	19		1,090	50	1
0.750	1,028	4	2		1,030	12	2
1.000	28	2	0		30	1	3
1.500	27	0	0		27	0	4
2.000	18	0	0		18	1	5
3.000	13	0	0		13	0	6
4.000	2	0	0		2	0	7
6.000	1	0	0		1	1	8
Total:	2,210	22	21	0	2,211	65	

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	883	146	8	1	0	52	1,090	1
0.750	941	51	4	2	3	29	1,030	2
1.000	0	21	2	5	0	2	30	3
1.500	0	24	1	0	1	1	27	4
2.000	0	11	1	2	0	4	18	5
3.000	0	1	1	4	3	4	13	6
4.000	0	0	0	2	0	0	2	7
6.000	0	0	0	1	0	0	1	8
Total:	1,824	254	17	17	7	92	2,211	

METERS

Meters (Page W-21)

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

Meters are tested on a 10 year rolling basis. Not every meter is tested every year, but each meter is tested at least once in a 10 year period. Meters are replaced as considered necessary based on testing done.

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	1				1	1
Within Municipality	405	9			414	2
Total Fire Hydrants	406	9	0	0	415	
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:	400
Number of distribution system valves end of year:	468
Number of distribution valves operated during year:	64