



3015 (02-05-09)

ANNUAL REPORT

OF

Name: BRANDON WATER AND SEWER UTILITY

Principal Office: 117 EAST MAIN STREET
P.O. BOX 385
BRANDON, WI 53919

For the Year Ended: DECEMBER 31, 2008

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

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I DEBORAH STARK of
(Person responsible for accounts)

BRANDON WATER AND SEWER UTILITY, certify that I
(Utility Name)

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

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

CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: BRANDON WATER AND SEWER UTILITY

Utility Address: 117 EAST MAIN STREET
P.O. BOX 385
BRANDON, WI 53919

When was utility organized? 1/1/1938

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: DEBORAH STARK

Title: UTILITY CLERK

Office Address:

115 N. CENTER STREET
P.O. BOX 385
BRANDON, WI 53919

Telephone: (920) 346 - 5415

Fax Number: (920) 346 - 8217

Email Address: CLERKOFBRANDON@CENTURYTEL.NET

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

Name: DEAN S. TILLEMA, CPA

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: WESTRA, TILLEMA & O'CONNOR

111 EAST MAIN STREET
WAUPUN, WI 53963

Telephone: (920) 324 - 9711

Fax Number: (920) 324 - 8868

Email Address: DEANT@YOURCPAS.NET

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

Name: PETER TE BEEST

Title: VILLAGE PRESIDENT

Office Address:

115 N. CENTER ST
BRANDON, WI 53919

Telephone: (920) 346 - 5415

Fax Number: (920) 346 - 8217

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: DEAN S. TILLEMA, CPA

Title: CERTIFIED PUBLIC ACCOUNTANT

Office Address: WESTRA, TILLEMA & O'CONNOR, LLC

111 EAST MAIN STREET
WAUPUN, WI 53963

Telephone: (920) 324 - 9711

Fax Number: (920) 327 - 4886

Email Address: DEANT@YOURCPAS.NET

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 5/23/2008

Period covered by most recent audit: 2007

Names and titles of utility management including manager or superintendent:

Name: VANCE HENNING

Title: SUPERINTENDENT

Office Address:

115 N. CENTER STREET
P.O. BOX 385
BRANDON, WI 53919

Telephone: (920) 346 - 5415

Fax Number: (920) 346 - 8217

Email Address:

Name of utility commission/committee: BRANDON SEWER AND WATER UTILITY COMMISSION

Names of members of utility commission/committee:

- CYNTHIA KOEHLER
- KURT KROHN
- RICK PETERSON
- RICHARD ROEMING
- ANGELA SMIT
- PETER TE BEEST
- STEVE TETZLAFF

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:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	112,893	108,117	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	83,158	87,466	2
Depreciation Expense (403)	17,933	17,810	3
Amortization Expense (404-407)	0		4
Taxes (408)	18,268	17,937	5
Total Operating Expenses	119,359	123,213	
Net Operating Income	(6,466)	(15,096)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(6,466)	(15,096)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	6,454	6,981	10
Miscellaneous Nonoperating Income (421)	45,119	25,082	11
Total Other Income	51,573	32,063	
Total Income	45,107	16,967	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(3,017)	(3,017)	12
Other Income Deductions (426)	37,875	37,875	13
Total Miscellaneous Income Deductions	34,858	34,858	
Income Before Interest Charges	10,249	(17,891)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	102,692	107,705	14
Amortization of Debt Discount and Expense (428)	3,218	3,218	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	105,910	110,923	
Net Income	(95,661)	(128,814)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	778,686	907,500	20
Balance Transferred from Income (433)	(95,661)	(128,814)	21
Miscellaneous Credits to Surplus (434)	5,719	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	688,744	778,686	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	112,893	0	112,893	1
Total (Acct. 400):	112,893	0	112,893	
Operation and Maintenance Expense (401-402):				
Derived	83,158	0	83,158	2
Total (Acct. 401-402):	83,158	0	83,158	
Depreciation Expense (403):				
Derived	17,933	0	17,933	3
Total (Acct. 403):	17,933	0	17,933	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	18,268	0	18,268	5
Total (Acct. 408):	18,268	0	18,268	
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:	(6,466)	0	(6,466)	
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):				
NONE	6,454		6,454	11
Total (Acct. 419):	6,454	0	6,454	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water			0	12
INCOME FROM UNREGULATED SEWER	45,119		45,119	13
Total (Acct. 421):	45,119	0	45,119	
TOTAL OTHER INCOME:	51,573	0	51,573	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(3,017)	0	(3,017)	14
NONE			0	15
Total (Acct. 425):	(3,017)	0	(3,017)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	3,785	3,785	16
AMORTIZATION OF SEWER CONTRIBUTED CAPITAL		34,090	34,090	17
Total (Acct. 426):	0	37,875	37,875	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(3,017)	37,875	34,858	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	102,692	0	102,692	18
Total (Acct. 427):	102,692	0	102,692	
Amortization of Debt Discount and Expense (428):				
NONE	3,218		3,218	19
Total (Acct. 428):	3,218	0	3,218	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
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:	105,910	0	105,910	
NET INCOME:	(57,786)	(37,875)	(95,661)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	(772,207)	1,550,893	778,686	24
Total (Acct. 216):	(772,207)	1,550,893	778,686	
Balance Transferred from Income (433):				
Derived	(57,786)	(37,875)	(95,661)	25
Total (Acct. 433):	(57,786)	(37,875)	(95,661)	
Miscellaneous Credits to Surplus (434):				
PRIOR PERIOD CORRECTION	5,719		5,719	* 26
Total (Acct. 434):	5,719	0	5,719	

DETAILS OF INCOME STATEMENT ACCOUNTS

1. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D) and all other lesser amounts grouped as Miscellaneous. Describe fully using other than account titles.
2. Nonregulated sewer income should be reported as Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(824,274)	1,513,018	688,744	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

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

PRIOR PERIOD CORRECTION FOR A BILLINGS ADJUSTMENT.

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	112,893	0	0	0	112,893	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	112,893	0	0	0	112,893	

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)	981,483	980,111	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	319,924	298,417	2
Net Utility Plant	661,559	681,694	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	3,289,787	3,289,037	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	793,078	694,396	4
Net Nonutility Property	2,496,709	2,594,641	
Investment in Municipality (123)	0	0	5
Other Investments (124)	0	0	6
Sinking Funds (125)	112,585	102,899	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	2,609,294	2,697,540	
CURRENT AND ACCRUED ASSETS			
Cash (131)	106,679	258,439	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	8,819	3,140	15
Other Accounts Receivable (143)	32,025	10,983	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	285,661	273,361	18
Plant Materials and Operating Supplies (154)	1,934	1,924	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)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	435,118	547,847	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	69,732	76,169	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	69,732	76,169	
Total Assets and Other Debits	3,775,703	4,003,250	

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)	667,235	667,235	33
Appropriated Earned Surplus (215)		0	34
Unappropriated Earned Surplus (216)	688,744	778,686	35
Total Proprietary Capital	1,355,979	1,445,921	
LONG-TERM DEBT			
Bonds (221)	680,000	730,000	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	1,594,609	1,673,585	38
Total Long-Term Debt	2,274,609	2,403,585	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	18,933	14,476	40
Payables to Municipality (233)	14,939	21,815	41
Customer Deposits (235)		0	42
Taxes Accrued (236)	16,550	16,392	43
Interest Accrued (237)	35,204	38,089	44
Tax Collections Payable (241)	14,240	14,706	45
Miscellaneous Current and Accrued Liabilities (242)			46
Total Current and Accrued Liabilities	99,866	105,478	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)		0	48
Other Deferred Credits (253)	45,249	48,266	49
Total Deferred Credits	45,249	48,266	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)		0	53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	3,775,703	4,003,250	

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	980,111	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)	697,691	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	283,792	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	981,483	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)	232,596	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	87,328	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	319,924	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	661,559	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)	214,874				214,874	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	17,933				17,933	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	449				449	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	18,382	0	0	0	18,382	16
Debits during year						17
Book cost of plant retired	660				660	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	660	0	0	0	660	25
Balance end of year (111.1)	232,596	0	0	0	232,596	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)	83,543				83,543	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	3,785				3,785	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	3,785	0	0	0	3,785	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)	87,328	0	0	0	87,328	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	3,289,037	750		3,289,787	1
NONE	0			0	2
Total Nonutility Property (121)	3,289,037	750	0	3,289,787	
Less accum. prov. depr. & amort. (122)	694,396	98,682		793,078	3
Net Nonutility Property	2,594,641	(97,932)	0	2,496,709	

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	0
Deductions:	
Accounts written off during the year: Utility Customers	5
Accounts written off during the year: Others	6
Total accounts written off	0
Balance end of year	0

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	1,934	1,924
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	1,934	1,924

**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)				
G.O. BONDS ISSUED 11/1/06 TO REFINANCE OLD ISSUE	6,437	427	69,732	1
Total			69,732	
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	667,235	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>667,235</u></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)	
REVENUE BONDS (REFINANCED '06)	03/15/2000	11/01/2019	5.99%	0	1
G.O. BONDS - 2006	11/01/2006	05/01/2019	4.12%	680,000	2
Total Bonds (Account 221):				680,000	

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)					
SEWER NOTE PAYABLE - USDA	02/28/2003	02/28/2043	4.63%	1,594,609	2
SEWER NOTE PAYABLE - BANK OF OAKFIELD	02/27/2003	03/01/2008	4.34%	0	3
Total for Account 224				1,594,609	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	16,392	1
Accruals:		
Charged water department expense	16,550	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	16,550	
Taxes paid during year:		
County, state and local taxes	14,538	6
Social Security taxes	1,772	7
PSC Remainder Assessment	82	8
Other (explain):		
NONE		9
Total payments and other debits	16,392	
Balance end of year	16,550	

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)					
G.O. BONDS	5,039	30,811	31,157	4,693	1
Subtotal	5,039	30,811	31,157	4,693	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
SEWER CONSTRUCTION LOAN	33,050	71,881	74,420	30,511	3
Subtotal	33,050	71,881	74,420	30,511	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	38,089	102,692	105,577	35,204	

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):		
UTILITY FUND ACCOUNTS - DEBT RESERVE, ETC	112,585	3
Total (Acct. 125):	112,585	
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	8,819	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	8,819	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	32,025	* 12
Merchandising, jobbing and contract work		13
Other (specify):		
ACCOUS RECEIVABLE FOR BILLINGS TO BE REMITTED TO SEWER UTILITY.		14
Total (Acct. 143):	32,025	
Receivables from Municipality (145):		
ADVANCE DUE FROM VILLAGE TIF FOR PRIOR YEAR PROJECTS TO BE PAID BY TIF.	285,661	15
Total (Acct. 145):	285,661	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
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):		
TEMPORARY ADVANCE DUE TO VILLAGE FOR OPERATING EXPENSES	14,939	22
Total (Acct. 233):	14,939	
Other Deferred Credits (253):		
Regulatory Liability	45,249	23
NONE		24
Total (Acct. 253):	45,249	

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 \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

ACCT 143 - ACCOUNTS RECEIVABLE FOR SEWER BILLINGS TO BE REMITTED TO SEWER UTILITY.

ACCT 233 - TEMPORARY ADVANCE DUE TO VILLAGE FOR OPERATING EXPENSES.

ACCT 145 - ADVANCE DUE TO VILLAGE FOR PRIOR YEAR PROJECTS TO BE PAID BY TIF.

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)	697,005	0	0	0	697,005	1
Materials and Supplies	1,929	0	0	0	1,929	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	223,735	0	0	0	223,735	4
Customer Advances for Construction					0	5
Regulatory Liability	46,757	0	0	0	46,757	6
NONE					0	7
Average Net Rate Base	428,442	0	0	0	428,442	
Net Operating Income	(6,466)	0	0	0	(6,466)	8
Net Operating Income as a percent of						
Average Net Rate Base	-1.51%	N/A	N/A	N/A	-1.51%	

**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	48,266	0	0	0	48,266	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	3,017	0	0	0	3,017	3
Other (specify):						
NONE					0	4
Balance End of Year	45,249	0	0	0	45,249	

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)	112,503	107,757	1
Total Sales of Water	112,503	107,757	
Other Operating Revenues			
Forfeited Discounts (470)	0	0	2
Rents from Water Property (472)	0		3
Interdepartmental Rents (473)	0		4
Other Water Revenues (474)	390	360	5
Total Other Operating Revenues	390	360	
Total Operating Revenues	112,893	108,117	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	44,489	52,011	6
General Operating Expenses (680-691)	38,669	35,455	7
Total Operation and Maintenance Expenses	83,158	87,466	
Other Operating Expenses			
Depreciation Expense (403)	17,933	17,810	8
Amortization Expense (404-407)			9
Taxes (408)	18,268	17,937	10
Total Other Operating Expenses	36,201	35,747	
Total Operating Expenses	119,359	123,213	
NET OPERATING INCOME	(6,466)	(15,096)	

WATER OPERATING REVENUES - SALES OF WATER

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

Particulars (a)	Average No. Customers (b)	Thousands of Gallons of Water Sold (c)	Amounts (d)	
Operating Revenues				
Sales of Water				
Unmetered Sales to General Customers (460)				
Residential (460.1)				1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	0	0	0	
Metered Sales to General Customers (461)				
Residential (461.1)	351	13,415	55,141	5
Commercial (461.2)	31	2,345	8,887	6
Industrial (461.3)	2	155	531	7
Public Authority (461.4)	17	762	4,212	8
Total Metered Sales to General Customers (461)	401	16,677	68,771	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		43,732	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	402	16,677	112,503	

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)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	43,732	3
NONE		4
Total Public Fire Protection Service (463)	43,732	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges		6
Other (specify):		
Total Forfeited Discounts (470)	0	
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	390	10
Other (specify):		
Total Other Water Revenues (474)	390	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 30 percent, but not less than \$2,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	16,313	16,289	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	9,773	9,898	3
Chemicals (630)		0	4
Supplies and Expenses (640)	1,997	1,845	5
Repairs of Water Plant (650)	9,498	20,368	* 6
Transportation Expenses (660)	6,908	3,611	* 7
Total Plant Operation and Maintenance Expenses	44,489	52,011	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	9,347	9,941	8
Office Supplies and Expenses (681)	2,389	1,766	9
Outside Services Employed (682)	9,457	5,853	* 10
Insurance Expense (684)	4,138	6,093	11
Employees Pensions and Benefits (686)	6,525	6,510	12
Regulatory Commission Expenses (688)		0	13
Miscellaneous General Expenses (689)	6,813	5,292	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)			16
Total General Operating Expenses	38,669	35,455	
Total Operation and Maintenance Expenses	83,158	87,466	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 30%, but not less \$2,000, please explain.

ACCT 682 - INCREASE DUE TO WATER SYSTEM ANALYSIS AND TESTING COSTS.

ACCT 660 - INCREASE DUE TO HIGHER VEHICLE MAINTENANCE EXPENSES INCURRED IN 2008.

ACCT 650 - DECREASE DUE TO FEWER BREAKS OVER PRIOR YEAR.

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		16,550	16,392	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		136	126	2
Net property tax equivalent		16,414	16,266	
Social Security		1,772	1,548	3
PSC Remainder Assessment		82	123	4
Other (specify): NONE			0	5
Total tax expense		18,268	17,937	

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			Fond du Lac				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.168414				3
County tax rate	mills		4.826100				4
Local tax rate	mills		7.175693				5
School tax rate	mills		9.559920				6
Voc. school tax rate	mills		1.332546				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		23.062673				10
Less: state credit	mills		1.715152				11
Net tax rate	mills		21.347521				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.175693				14
Combined School Tax Rate	mills		10.892466				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		18.068159				17
Total Tax Rate	mills		23.062673				18
Ratio of Local and School Tax to Total	dec.		0.783437				19
Total tax net of state credit	mills		21.347521				20
Net Local and School Tax Rate	mills		16.724445				21
Utility Plant, Jan. 1	\$	980,111	980,111				22
Materials & Supplies	\$	1,924	1,924				23
Subtotal	\$	982,035	982,035				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	982,035	982,035				26
Assessment Ratio	dec.		1.007673				27
Assessed Value	\$	989,570	989,570				28
Net Local & School Rate	mills		16.724445				29
Tax Equiv. Computed for Current Year	\$	16,550	16,550				30
Tax Equivalent per 1994 PSC Report	\$	3,743					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	16,550					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)	0				0	4
Structures and Improvements (311)	16,855				16,855	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	16,997				16,997	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	66,802				66,802	10
Total Source of Supply Plant	100,654	0	0	0	100,654	
PUMPING PLANT						
Land and Land Rights (320)	914				914	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	53,189				53,189	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	5,954				5,954	16
Total Pumping Plant	60,057	0	0	0	60,057	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	30,280				30,280	24
Transmission and Distribution Mains (343)	373,386				373,386	25
Services (345)	44,296				44,296	26
Meters (346)	37,272	1,282	660		37,894	27
Hydrants (348)	32,598				32,598	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	517,832	1,282	660	0	518,454	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	4,715				4,715	32
Computer Equipment (391.1)	3,916	750			4,666	33
Transportation Equipment (392)	3,927				3,927	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)	5,218				5,218	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)					0	41
Total General Plant	17,776	750	0	0	18,526	
Total utility plant in service directly assignable	696,319	2,032	660	0	697,691	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	696,319	2,032	660	0	697,691	

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	277,792				277,792	25
Services (345)	6,000				6,000	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)	0				0	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	283,792	0	0	0	283,792	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)					0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	283,792	0	0	0	283,792	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	283,792	0	0	0	283,792	

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			1,537	1,537	1
February			1,468	1,468	2
March			1,689	1,689	3
April			1,570	1,570	4
May			1,773	1,773	5
June			1,706	1,706	6
July			1,724	1,724	7
August			1,846	1,846	8
September			1,586	1,586	9
October			1,558	1,558	10
November			1,488	1,488	11
December			1,562	1,562	12
Total annual pumpage	0	0	19,507	19,507	

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):	19,507	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	19,507	3
Less: Gallons (000's) sold:	16,677	4
Gallons (000's) entering distribution system but not sold:	2,830	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	596	7
Gallons (000's) used for fire protection:	42	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	638	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	519	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:	1,673	17
Subtotal of Estimated Losses:	2,192	18
Percentage of water entering distribution system sold:	85%	19
Percentage of unaccounted for water:	9%	20
If more than 25%, indicate causes:		21
		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
		26
		27

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	91	28
Date of maximum: 02/16/2008		29
Cause of maximum: MAIN BREAK		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	39	33
Date of minimum: 02/07/2008		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	88,845	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:		40
Number of service breaks repaired this year:		41
Population served (estimate the number of individuals served):		42
Inside municipality?	650	43
Outside municipality?		44

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 1938	1	833	10	0	Yes	1
WELL 2 LEASED	2	638	10	0	Yes	2

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	1	2	3	1
Location	WELL 1	WELL2	WELL 3	2
Purpose	P	P	S	3
Destination	D	D	D	4
Pump Manufacturer	FM	WEIMAN	GE	5
Year Installed	1938	1985	1948	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	300	100	220	8
Pump Motor or Standby Engine Mfr	FM	BALDOR	OTHER	9
Year Installed	1938	1985	1948	10
Type	ELECTRIC	ELECTRIC	OTHER	11
Horsepower	40	10	1	12
Footnotes				13
				14

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

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1	2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2 3
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	4 5
Year constructed	1938	1938	6
Primary material (earthen, steel, concrete, other)	OTHER	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	14	125	9 10
Total capacity in gallons (actual)	40,000	51,750	11 12
WATER TREATMENT PLANT			13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	14 15
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	1.0000	21 22 23
Is a corrosion control chemical used (yes, no)?	N	N	24 25
Is water fluoridated (yes, no)?	N	N	26 27
Footnotes			28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	2.000	496				496	1
M	D	4.000	5,008				5,008	2
P	D	4.000	600				600	3
M	D	6.000	16,689				16,689	4
P	D	6.000	716				716	5
P	D	8.000	8,299				8,299	6
Total Within Municipality			31,808	0	0	0	31,808	
Total Utility			31,808	0	0	0	31,808	

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	326				326		1
M	1.000	36				36		2
M	1.500	2				2		3
M	2.000	22				22		4
M	3.000	1				1		5
Total Utility		387	0	0	0	387	0	

WATER SERVICES

Water Services (Page W-20)

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

ALL IN USE.

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	410	12	12		410	40	1
0.750	1				1	0	2
1.500	3				3	0	3
2.000	5				5	2	4
3.000	1				1	0	5
4.000	1				1	0	6
Total:	421	12	12	0	421	42	

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	344	24	1	16	0	25	410	1
0.750	0	1	0	0	0	0	1	2
1.500	0	2	0	1	0	0	3	3
2.000	0	2	0	2	0	1	5	4
3.000	0	0	0	1	0	0	1	5
4.000	0	0	0	1	0	0	1	6
Total:	344	29	1	21	0	26	421	

METERS

Meters (Page W-21)

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

PROGRAM CALLS FOR TESTING EVERY 10 YEARS. HOWEVER, THIS WAS NOT ACHIEVED IN 2008, BUT SHOULD BE MET FOR 2009 AND BEYOND.

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	50				50	2
Total Fire Hydrants	50	0	0	0	50	
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:	50
Number of distribution system valves end of year:	96
Number of distribution valves operated during year:	96