



3015 (02-05-09)

ANNUAL REPORT

OF

Name: DANE WATER AND SEWER UTILITY

Principal Office: 102 W MAIN
P.O. BOX 168
DANE, WI 53529

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 REBECCA SIMPSON of
(Person responsible for accounts)

DANE 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) 03/18/2009
(Date)

CLERK/TREASURER/ADMINISTRATOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DANE WATER AND SEWER UTILITY

Utility Address: 102 W MAIN

P.O. BOX 168

DANE, WI 53529

When was utility organized? 12/31/1948

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: REBECCA SIMPSON

Title: CLERK/TREASURER/ADMINISTRATOR

Office Address:

102 W MAIN

P.O. BOX 168

DANE, WI 53529

Telephone: (608) 849 - 5422

Fax Number: (608) 849 - 6412

Email Address: villageofdane@charter.net

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

Name: DAVID WIPPERFURTH

Title: PRESIDENT

Office Address:

102 W MAIN ST

P.O. BOX 168

DANE, WI 53529

Telephone: (608) 849 - 5422

Fax Number: (608) 849 - 6412

Email Address: villageofdane@charter.net

Are records of utility audited by individuals or firms, other than utility employee? NO

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

Name:

Title:

Office Address:

Telephone:

Fax Number:

Email Address:

Date of most recent audit report:

Period covered by most recent audit:

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR DAVID KOENIG JR

Title: UTILITY SUPERINTENDENT

Office Address:

102 W MAIN
P.O. BOX 168
DANE, WI 53529

Telephone: (608) 849 - 5422

Fax Number: (608) 849 - 6412 EXT

Email Address:

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

Names of members of utility commission/committee:

- MR TODD ENDRES, MEMBER
- MR DON LORD, MEMBER
- MR JIM LORD, MEMBER
- MR ROGER SCHMIDT, MEMBER
- MR DAVE WIPPERFURTH, PRESIDENT

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:

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 - Contacts (Page iv)

If the utility clerk (or other utility/municipal person responsible for municipal utility recordkeeping) is new (or will be new in the next year), please indicate here.

A new utility clerk started on 11/17/08.

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	90,948	91,250	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	52,829	64,026	2
Depreciation Expense (403)	12,087	11,971	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	15,339	15,552	5
Total Operating Expenses	80,255	91,549	
Net Operating Income	10,693	(299)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	10,693	(299)	
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)	752	661	10
Miscellaneous Nonoperating Income (421)	(5,721)	109,726	11
Total Other Income	(4,969)	110,387	
Total Income	5,724	110,088	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,077)	(5,077)	12
Other Income Deductions (426)	6,643	6,056	13
Total Miscellaneous Income Deductions	1,566	979	
Income Before Interest Charges	4,158	109,109	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	18,821	15,667	14
Amortization of Debt Discount and Expense (428)	0	0	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	18,821	15,667	
Net Income	(14,663)	93,442	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,040,094	933,389	20
Balance Transferred from Income (433)	(14,663)	93,442	21
Miscellaneous Credits to Surplus (434)	13,263	13,263	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	1,038,694	1,040,094	

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	90,948	0	90,948	1
Total (Acct. 400):	90,948	0	90,948	
Operation and Maintenance Expense (401-402):				
Derived	52,829	0	52,829	2
Total (Acct. 401-402):	52,829	0	52,829	
Depreciation Expense (403):				
Derived	12,087	0	12,087	3
Total (Acct. 403):	12,087	0	12,087	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	15,339	0	15,339	5
Total (Acct. 408):	15,339	0	15,339	
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:	10,693	0	10,693	
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	752		752	11
Total (Acct. 419):	752	0	752	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		0	0	12
NON-REGULATED SEWER INCOME (LOSS)	(5,721)	0	(5,721)	13
Total (Acct. 421):	(5,721)	0	(5,721)	
TOTAL OTHER INCOME:	(4,969)	0	(4,969)	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(5,077)	0	(5,077)	14
NONE			0	15
Total (Acct. 425):	(5,077)	0	(5,077)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	6,643	6,643	16
NONE			0	17
Total (Acct. 426):	0	6,643	6,643	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,077)	6,643	1,566	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	18,821	0	18,821	18
Total (Acct. 427):	18,821	0	18,821	
Amortization of Debt Discount and Expense (428):				
NONE			0	19
Total (Acct. 428):	0	0	0	
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:	18,821	0	18,821	
NET INCOME:	(8,020)	(6,643)	(14,663)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	710,790	329,304	1,040,094	24
Total (Acct. 216):	710,790	329,304	1,040,094	
Balance Transferred from Income (433):				
Derived	(8,020)	(6,643)	(14,663)	25
Total (Acct. 433):	(8,020)	(6,643)	(14,663)	
Miscellaneous Credits to Surplus (434):				
PAYMENT IN LIEU OF TAXES FORGIVEN	13,263		13,263	26
Total (Acct. 434):	13,263	0	13,263	

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):	716,033	322,661	1,038,694	

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.

Done

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	90,948	0	0	0	90,948	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	90,948	0	0	0	90,948	

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	0.1	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)	883,919	879,182	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	345,643	327,008	2
Net Utility Plant	538,276	552,174	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	2,424,684	2,424,980	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	582,304	525,883	4
Net Nonutility Property	1,842,380	1,899,097	
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	1,842,380	1,899,097	
CURRENT AND ACCRUED ASSETS			
Cash (131)	139,531	103,152	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)	15,622	16,196	15
Other Accounts Receivable (143)	45,085	37,304	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	4,915	4,795	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)	0	0	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
Total Current and Accrued Assets	205,153	161,447	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	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	0	0	
Total Assets and Other Debits	2,585,809	2,612,718	

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)	444,547	444,547	33
Appropriated Earned Surplus (215)	0	0	34
Unappropriated Earned Surplus (216)	1,038,694	1,040,094	35
Total Proprietary Capital	1,483,241	1,484,641	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	704,163	765,007	38
Total Long-Term Debt	704,163	765,007	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	14,183	3,007	40
Payables to Municipality (233)	304,975	275,166	41
Customer Deposits (235)	0	0	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	3,098	3,670	44
Tax Collections Payable (241)	0		45
Miscellaneous Current and Accrued Liabilities (242)	0		46
Total Current and Accrued Liabilities	322,256	281,843	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0	0	48
Other Deferred Credits (253)	76,149	81,226	49
Total Deferred Credits	76,149	81,226	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	50
Injuries and Damages Reserve (262)	0	0	51
Pensions and Benefits Reserve (263)	0	0	52
Miscellaneous Operating Reserves (265)	0	0	53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,585,809	2,612,717	

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	879,182	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)	485,272	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	398,647	0	0	0	3
Utility Plant Purchased or Sold (102)	0				4
Utility Plant Leased to Others (104)	0				5
Property Held for Future Use (105)	0				6
Construction Work in Progress (107)	0				7
Total Utility Plant	883,919	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)	205,634	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	140,009	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)	0				10
Accumulated Provision for Depreciation of Property Held for Future Use (113)	0				11
Accumulated Provision for Amortization of Utility Plant in Service (114)	0				12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)	0				13
Accumulated Provision for Amortization of Property Held for Future Use (116)	0				14
Total Accumulated Provision	345,643	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)	0				15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)	0				16
Other Utility Plant Adjustments (119)	0				17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	538,276	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)	193,642				193,642	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	12,087				12,087	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	868				868	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	12,955	0	0	0	12,955	16
Debits during year						17
Book cost of plant retired	963				963	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	963	0	0	0	963	25
Balance end of year (111.1)	205,634	0	0	0	205,634	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)	133,366				133,366	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	6,643				6,643	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	6,643	0	0	0	6,643	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)	140,009	0	0	0	140,009	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	2,424,980		296	2,424,684	1
NONE	0			0	2
Total Nonutility Property (121)	2,424,980	0	296	2,424,684	
Less accum. prov. depr. & amort. (122)	525,883	56,449	28	582,304	3
Net Nonutility Property	1,899,097	(56,449)	268	1,842,380	

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)	4,675	4,555
Sewer utility (154)	240	240
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	4,915	4,795

**UNAMORTIZED DEBT DISCOUNT & EXPENSE & PREMIUM ON DEBT
(ACCTS. 181 AND 251)**

Report net discount and expense or premium separately for each security issue.

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
NONE				1
Total			0	
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	444,547	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>444,547</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)	1
				0	
		Total Bonds (Account 221):		0	

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)					
	00/00/0000	00/00/0000	0.00%	0	1
Total for Account 223				0	
Other Long-Term Debt (224)					
CLEAN WATER FUND LOAN	09/23/1998	05/01/2018	2.63%	704,163	2
Total for Account 224				704,163	
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	15,339	2
Charged electric department expense	0	3
Charged sewer department expense	2,955	4
Other (explain):		
NONE		5
Total Accruals and other credits	18,294	
Taxes paid during year:		
County, state and local taxes	13,263	6
Social Security taxes	4,952	7
PSC Remainder Assessment	79	8
Other (explain):		
NONE		9
Total payments and other debits	18,294	
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
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
CLEANWATER FUND NOTES	3,670	18,821	19,393	3,098	3
Subtotal	3,670	18,821	19,393	3,098	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	3,670	18,821	19,393	3,098	

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	15,622	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	15,622	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	45,085	12
Merchandising, jobbing and contract work		13
Other (specify):		
SEWER ACCPIMTS RECEIVABLE		14
Total (Acct. 143):	45,085	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Extraordinary Property Losses (182):		
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):		
NONE	304,975	22
Total (Acct. 233):	304,975	
Other Deferred Credits (253):		
Regulatory Liability	76,149	23
NONE		24
Total (Acct. 253):	76,149	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

General footnotes

The amount in Account 233 is the amount the water and sewer utility owes to the village for items such as payroll, invoices that contained both utility and municipal items, and other miscellaneous items.

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.

The amount in Account 233 is the amount the water and sewer utility owes to the village for items such as payroll, invoices that contained both utility and municipal items, and other miscellaneous items.

Account 143 - 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)	482,903	0	0	0	482,903	1
Materials and Supplies	4,615	0	0	0	4,615	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	199,638	0	0	0	199,638	4
Customer Advances for Construction	0				0	5
Regulatory Liability	78,687	0	0	0	78,687	6
NONE	0				0	7
Average Net Rate Base	209,193	0	0	0	209,193	
Net Operating Income	10,693	0	0	0	10,693	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	81,226	0	0	0	81,226	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,077	0	0	0	5,077	3
Other (specify):						
NONE					0	4
Balance End of Year	76,149	0	0	0	76,149	

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)	89,857	89,450	1
Total Sales of Water	89,857	89,450	
Other Operating Revenues			
Forfeited Discounts (470)	792	873	2
Rents from Water Property (472)	0		3
Interdepartmental Rents (473)	0		4
Other Water Revenues (474)	299	927	5
Total Other Operating Revenues	1,091	1,800	
Total Operating Revenues	90,948	91,250	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	27,617	48,556	6
General Operating Expenses (680-691)	25,212	15,470	7
Total Operation and Maintenance Expenses	52,829	64,026	
Other Operating Expenses			
Depreciation Expense (403)	12,087	11,971	8
Amortization Expense (404-407)			9
Taxes (408)	15,339	15,552	10
Total Other Operating Expenses	27,426	27,523	
Total Operating Expenses	80,255	91,549	
NET OPERATING INCOME	10,693	(299)	

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)	320	17,040	44,868	5
Commercial (461.2)	28	2,398	6,774	6
Industrial (461.3)	3	1,879	2,797	7
Public Authority (461.4)	4	93	418	8
Total Metered Sales to General Customers (461)	355	21,410	54,857	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		35,000	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	356	21,410	89,857	

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)	35,000	3
NONE		4
Total Public Fire Protection Service (463)	35,000	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	792	6
Other (specify):		
Total Forfeited Discounts (470)	792	
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	299	10
Other (specify):		
Total Other Water Revenues (474)	299	

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)	22,001	21,215	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	3,257	3,430	3
Chemicals (630)	0	0	4
Supplies and Expenses (640)	1,761	1,912	5
Repairs of Water Plant (650)	598	21,999	6
Transportation Expenses (660)	0	0	7
Total Plant Operation and Maintenance Expenses	27,617	48,556	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	7,178	7,480	8
Office Supplies and Expenses (681)	1,327	1,337	9
Outside Services Employed (682)	10,713	2,379	10
Insurance Expense (684)	2,590	1,218	11
Employees Pensions and Benefits (686)	2,964	2,906	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	440	150	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)	0		16
Total General Operating Expenses	25,212	15,470	
Total Operation and Maintenance Expenses	52,829	64,026	

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.

Outside Services Employed (682) had a significant increase due to a water main break. An excavating company brought in to dig up line for repair to be completed. The utility also saw an significant in water testing expenses.

Repairs of Water Plant (650) had a signifant decrease from 2007, because in 2007 significant costs were paid out to repair well #2.

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		13,263	13,263	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		235	224	2
Net property tax equivalent		13,028	13,039	
Social Security		2,232	2,415	3
PSC Remainder Assessment		79	98	4
Other (specify): NONE			0	5
Total tax expense		15,339	15,552	

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			Dane				1
SUMMARY OF TAX RATES							
State tax rate	mills		0.172386				2
County tax rate	mills		2.719806				3
Local tax rate	mills		4.818174				4
School tax rate	mills		9.444030				5
Voc. school tax rate	mills		1.230541				6
Other tax rate - Local	mills		0.469999				7
Other tax rate - Non-Local	mills		0.000000				8
Total tax rate	mills		18.854936				9
Less: state credit	mills		1.575071				10
Net tax rate	mills		17.279865				11
PROPERTY TAX EQUIVALENT CALCULATION							
Local Tax Rate	mills		4.818174				12
Combined School Tax Rate	mills		10.674571				13
Other Tax Rate - Local	mills		0.469999				14
Total Local & School Tax	mills		15.962744				15
Total Tax Rate	mills		18.854936				16
Ratio of Local and School Tax to Total	dec.		0.846608				17
Total tax net of state credit	mills		17.279865				18
Net Local and School Tax Rate	mills		14.629276				19
Utility Plant, Jan. 1	\$	879,182	879,182				20
Materials & Supplies	\$	4,555	4,555				21
Subtotal	\$	883,737	883,737				22
Less: Plant Outside Limits	\$	0	0				23
Taxable Assets	\$	883,737	883,737				24
Assessment Ratio	dec.		0.991800				25
Assessed Value	\$	876,490	876,490				26
Net Local & School Rate	mills		14.629276				27
Tax Equiv. Computed for Current Year	\$	12,822	12,822				28
Tax Equivalent per 1994 PSC Report	\$	13,263					29
Any lower tax equivalent as authorized by municipality (see note 6)	\$						30
Tax equiv. for current year (see note 6)	\$	13,263					31
Footnotes							32

PROPERTY TAX EQUIVALENT (WATER)

Property Tax Equivalent (Water) (Page W-07)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

The Other Tax Rate Local is for the Fire District levy.

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)	2,475				2,475	4
Structures and Improvements (311)	16,076				16,076	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	8,520	1,264			9,784	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	27,071	1,264	0	0	28,335	
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)	32,690				32,690	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	1,292	4,435			5,727	16
Total Pumping Plant	33,982	4,435	0	0	38,417	
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)	1,354				1,354	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	1,354	0	0	0	1,354	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	20,159				20,159	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	242,710				242,710	24
Transmission and Distribution Mains (343)	79,491				79,491	25
Services (345)	12,461				12,461	26
Meters (346)	32,516	1	963		31,554	27
Hydrants (348)	10,518				10,518	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)	150				150	29
Total Transmission and Distribution Plant	398,005	1	963	0	397,043	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	100				100	32
Computer Equipment (391.1)	3,590				3,590	33
Transportation Equipment (392)	7,679				7,679	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	8,754				8,754	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	20,123	0	0	0	20,123	
Total utility plant in service directly assignable	480,535	5,700	963	0	485,272	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	480,535	5,700	963	0	485,272	

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)	288,668				288,668	25
Services (345)	67,295				67,295	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)	42,684				42,684	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	398,647	0	0	0	398,647	
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	398,647	0	0	0	398,647	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	398,647	0	0	0	398,647	

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			2,235	2,235	1
February			2,253	2,253	2
March			2,011	2,011	3
April			1,883	1,883	4
May			2,141	2,141	5
June			2,152	2,152	6
July			2,327	2,327	7
August			2,345	2,345	8
September			1,960	1,960	9
October			1,881	1,881	10
November			1,771	1,771	11
December			1,840	1,840	12
Total annual pumpage	0	0	24,799	24,799	

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):	24,799	1
Less: Gallons (000's) used in the treatment process:	0	2
Subtotal: Gallons (000's) entering distribution system:	24,799	3
Less: Gallons (000's) sold:	21,410	4
Gallons (000's) entering distribution system but not sold:	3,389	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	140	7
Gallons (000's) used for fire protection:	180	8
Gallons (000's) used to prevent freezing of distribution system:	0	9
Gallons (000's) used for other system uses:	214	10
Subtotal Estimated Usage:	534	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	18	13
Gallons (000's) lost due to service leaks or breaks:	0	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	30	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	2,807	17
Subtotal of Estimated Losses:	2,855	18
Percentage of water entering distribution system sold:	86%	19
Percentage of unaccounted for water:	11%	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.)	155	22
Date of maximum: 03/15/2008		23
Cause of maximum: Fire		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	42	25
Date of minimum: 09/04/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	48,978	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	1	32
Number of service breaks repaired this year:	1	33
Population served (estimate the number of individuals served):		34
Inside municipality?	952	35
Outside municipality?	0	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
MILITARY AND MAIN ST.	1	302	8	288,000	Yes	1
WEST ST	2	440	12	324,000	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	WELL NO. 1	WELL NO. 2	1
Location	MILITARY AND MAIN ST	WEST ST.	2
Purpose	P	P	3
Destination	D	D	4
Pump Manufacturer	LAYNE NORTHWEST	LAYNE NORTHWEST	5
Year Installed	1948	1966	6
Type	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	400	820	8
Pump Motor or Standby Engine Mfr	LAYNE	LAYNE	10
Year Installed	1948	1948	11
Type	ELECTRIC	ELECTRIC	12
Horsepower	25	40	13
Footnotes			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			25
Type			26
Horsepower			27
Footnotes			28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	NO. 1	NO. 2	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	3
Year constructed	1948	1987	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	170	6
Total capacity in gallons (actual)	22,000	150,000	7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	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			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
A	D	6.000	1,240				1,240	1
M	D	6.000	2,176				2,176	2
A	D	8.000	12,934				12,934	3
M	D	8.000	7,389				7,389	4
M	D	10.000	1,305				1,305	5
M	D	12.000	85				85	6
Total Within Municipality			25,129	0	0	0	25,129	
Total Utility			25,129	0	0	0	25,129	

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	227				227		1
M	1.000	90				90		2
M	1.250	1				1		3
M	1.500	1				1		4
M	2.000	6				6		5
M	3.000	1				1		6
M	6.000	1				1		7
Total Utility		327	0	0	0	327	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.

The utility does not own any water services that are not in service.

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	398		15		383	28	1
1.000	3				3	0	2
1.250	1				1	0	3
1.500	5				5	0	4
2.000	6				6	0	5
3.000	1				1	0	6
6.000	1	2			3	1	7
Total:	415	2	15	0	402	29	

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	320	28	0	2	0	33	383	1
1.000	0	1	0	1	0	1	3	2
1.250	0	0	0	0	0	1	1	3
1.500	0	0	0	1	0	4	5	4
2.000	0	2	3	0	0	1	6	5
3.000	0	0	0	0	0	1	1	6
6.000	0	0	0	2	0	1	3	7
Total:	320	31	3	6	0	42	402	

METERS

Meters (Page W-21)

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

Meters are replaced every 20 years.

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

If 6-inch or larger meters in commercial, industrial or public authority classifications have not been tested, please explain.

One 6 inch meter was testing during the year, the other was installed during the year and did not require testing.

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	52				52	2
Total Fire Hydrants	52	0	0	0	52	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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:	52
Number of distribution system valves end of year:	125
Number of distribution valves operated during year:	125