



3015 (02-05-09)

ANNUAL REPORT

OF

Name: DARIEN WATERWORKS AND SEWER SYSTEM

Principal Office: 24 N. WISCONSIN
P.O. BOX 97
DARIEN, WI 53114-0097

For the Year Ended: DECEMBER 31, 2008

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

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

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

GENERAL RULES FOR REPORTING

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: DARIEN WATERWORKS AND SEWER SYSTEM

Utility Address: 24 N. WISCONSIN
P.O. BOX 97
DARIEN, WI 53114-0097

When was utility organized? 1/1/1968

Report any change in name:

Effective Date:

Utility Web Site: mdennison@darienwi.us

Utility employee in charge of correspondence concerning this report:

Name: MARC DENNISON

Title: VILLAGE ADMIN/CLERK/TREASURER

Office Address:

24 N. WISCONSIN STREET
P.O. BOX 97
DARIEN, WI 53114-0097

Telephone: (262) 882 - 5055

Fax Number: (262) 882 - 5282

Email Address: mdennison@darienwi.us

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

Name: KAREN S. HALL

Title: CPA

Office Address: PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE
P.O. BOX 508
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220

Fax Number: (262) 248 - 8429

Email Address: kshcanada@sbcglobal.net

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

Name: ROBERT METZNER

Title: VILLAGE PRESIDENT

Office Address:

24 N. WISCONSIN STREET
P.O. BOX 97
DARIEN, WI 53114-0097

Telephone: (262) 882 - 5055

Fax Number: (262) 882 - 5282

Email Address: rmetzner@darienwi.us

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: PATRICK W. ROMENESKO

Title: CPA/OWNER

Office Address: PATRICK W. ROMENESKO, S.C.

1001 HOST DRIVE
P.O. BOX 508
LAKE GENEVA, WI 53147

Telephone: (262) 248 - 0220

Fax Number: (262) 248 - 8429

Email Address: pwrrome@sbcglobal.net

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/20/2009

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2008

Names and titles of utility management including manager or superintendent:

Name: GREG EPPING

Title: SUPERINTENDENT

Office Address:

24 N. WISCONSIN STREET
P.O. BOX 97
DARIEN, WI 53114-0097

Telephone: (262) 882 - 5055

Fax Number: (262) 882 - 5282

Email Address: gepping@darienwi.us

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR JAMES ABBOTT
MR ROBERT METZNER, CHAIRMAN
MR KURT ZIPP

Is sewer service rendered by the utility? NO

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

Date of Ordinance: [REDACTED]

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

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

Firm Name: NONE

Contact Person:

Title:

Telephone:

Fax Number:

Email Address:

Contract/Agreement beginning-ending dates:

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

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	269,081	271,449	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	182,757	196,417	2
Depreciation Expense (403)	131,043	131,501	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	112,228	110,973	5
Total Operating Expenses	426,028	438,891	
Net Operating Income	(156,947)	(167,442)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(156,947)	(167,442)	
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)	3,933	12,825	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	3,933	12,825	
Total Income	(153,014)	(154,617)	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(9,128)	(9,128)	12
Other Income Deductions (426)	15,916	15,916	13
Total Miscellaneous Income Deductions	6,788	6,788	
Income Before Interest Charges	(159,802)	(161,405)	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	140,862	142,169	14
Amortization of Debt Discount and Expense (428)	6,886	12,819	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	147,748	154,988	
Net Income	(307,550)	(316,393)	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	543,861	860,254	20
Balance Transferred from Income (433)	(307,550)	(316,393)	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	236,311	543,861	

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	269,081	0	269,081	1
Total (Acct. 400):	269,081	0	269,081	
Operation and Maintenance Expense (401-402):				
Derived	182,757	0	182,757	2
Total (Acct. 401-402):	182,757	0	182,757	
Depreciation Expense (403):				
Derived	131,043	0	131,043	3
Total (Acct. 403):	131,043	0	131,043	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	112,228	0	112,228	5
Total (Acct. 408):	112,228	0	112,228	
Revenues from Utility Plant Leased to Others (412):				
NONE	0		0	6
Total (Acct. 412):	0	0	0	
Expenses of Utility Plant Leased to Others (413):				
NONE	0		0	7
Total (Acct. 413):	0	0	0	
TOTAL UTILITY OPERATING INCOME:	(156,947)	0	(156,947)	
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		0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE	0		0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INVESTMENT INCOME	3,933		3,933	11
Total (Acct. 419):	3,933	0	3,933	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		0	0	12
NONE	0	0	0	13
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	3,933	0	3,933	

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	(9,128)	0	(9,128)	14
NONE	0	0	0	15
Total (Acct. 425):	(9,128)	0	(9,128)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	15,916	15,916	16
NONE	0	0	0	17
Total (Acct. 426):	0	15,916	15,916	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(9,128)	15,916	6,788	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	140,862	0	140,862	18
Total (Acct. 427):	140,862	0	140,862	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT	6,886		6,886	19
Total (Acct. 428):	6,886	0	6,886	
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:	147,748	0	147,748	
NET INCOME:	(291,634)	(15,916)	(307,550)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	(846,940)	1,390,801	543,861	24
Total (Acct. 216):	(846,940)	1,390,801	543,861	
Balance Transferred from Income (433):				
Derived	(291,634)	(15,916)	(307,550)	25
Total (Acct. 433):	(291,634)	(15,916)	(307,550)	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

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):	(1,138,574)	1,374,885	236,311	

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	0	0	0	0	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	0	0	0	0	0	2
Payroll	0	0	0	0	0	3
Materials	0	0	0	0	0	4
Taxes	0	0	0	0	0	5
Other (list by major classes):						
NONE	0	0	0	0	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	269,081	0	0	0	269,081	1
Less: interdepartmental sales	0	0	0	0	0	2
Less: interdepartmental rents	0	0	0	0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained	0	0	0	0	0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0	0	0	0	0	6
Revenues subject to Wisconsin Remainder Assessment	269,081	0	0	0	269,081	

FULL-TIME EMPLOYEES (FTE)

Use FTE numbers where FTE stands for full-time employees or full-time equivalency. FTE can be computed by using total hours worked/2080 hours for a fiscal year. Estimate to the nearest tenth. If an employee works part time for more than one industry then determine FTE based on estimate of hours worked per industry.

Example: An employee worked 35% of their time on electric jobs, 30% on water jobs, 20% on sewer jobs and 15% on municipal nonutility jobs. The FTE by industry would be .4 for electric, .3 for water and .2 for sewer.

Industry (a)	FTE (b)	
Water	1.9	1
Electric	0.0	2
Gas	0.0	3
Sewer	0.0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	5,737,014	5,576,644	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,253,472	1,113,740	2
Net Utility Plant	4,483,542	4,462,904	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	1,807,392	2,007,392	5
Other Investments (124)	0	0	6
Sinking Funds (125)	121,247	118,309	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	1,928,639	2,125,701	
CURRENT AND ACCRUED ASSETS			
Cash (131)	179,791	9,498	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	1,813	1,770	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	27,341	26,310	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	5,503	151,805	18
Plant Materials and Operating Supplies (154)	7,832	5,595	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	222,280	194,978	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	61,040	67,926	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)	11,411	22,821	32
Total Deferred Debits	72,451	90,747	
Total Assets and Other Debits	6,706,912	6,874,330	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	2,736,135	2,566,273	33
Appropriated Earned Surplus (215)	0	0	34
Unappropriated Earned Surplus (216)	236,311	543,861	35
Total Proprietary Capital	2,972,446	3,110,134	
LONG-TERM DEBT			
Bonds (221)	2,072,923	2,126,669	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	915,195	985,729	38
Total Long-Term Debt	2,988,118	3,112,398	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	5,941	6,294	40
Payables to Municipality (233)	443,323	328,855	41
Customer Deposits (235)	0	0	42
Taxes Accrued (236)	107,195	106,242	43
Interest Accrued (237)	34,133	37,547	44
Tax Collections Payable (241)	0	0	45
Miscellaneous Current and Accrued Liabilities (242)	2,915	3,102	46
Total Current and Accrued Liabilities	593,507	482,040	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)	0	0	48
Other Deferred Credits (253)	136,928	146,056	49
Total Deferred Credits	136,928	146,056	
OPERATING RESERVES			
Property Insurance Reserve (261)	0	0	50
Injuries and Damages Reserve (262)	0	0	51
Pensions and Benefits Reserve (263)	15,913	23,702	52
Miscellaneous Operating Reserves (265)	0	0	53
Total Operating Reserves	15,913	23,702	
Total Liabilities and Other Credits	6,706,912	6,874,330	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	5,576,644	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,881,091	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	855,923	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	5,737,014	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)	995,244	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	258,228	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	1,253,472	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	4,483,542	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)	871,428				871,428	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	131,043				131,043	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,473				3,473	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	134,516	0	0	0	134,516	16
Debits during year						17
Book cost of plant retired	10,700				10,700	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	10,700	0	0	0	10,700	25
Balance end of year (111.1)	995,244	0	0	0	995,244	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)	242,312				242,312	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	15,916				15,916	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	15,916	0	0	0	15,916	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)	258,228	0	0	0	258,228	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)	
NONE	0	0	0	0	1
NONE	0	0	0	0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	0	0	0	

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

Particulars (a)	Amount (b)	
Balance first of year	0	1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	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)	7,832	5,595
Sewer utility (154)	0	0
Heating utility (154)	0	0
Gas utility (154)	0	0
Merchandise (155)	0	0
Other materials & supplies (156)	0	0
Stores expense (163)	0	0
Total Materials and Supplies	7,832	5,595

**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)				
2001 G.O. NOTES	698	428	933	1
2003 REVENUE BONDS	4,896	428	48,899	2
2007 G.O. BONDS	1,292	428	11,208	3
Total			61,040	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	2,566,273	1
Changes during year (explain):		
MADISON STREET UTILITY PROJECT CONTRIBUTED BY TIF	169,862	2
Balance end of year	<u>2,736,135</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)	
2003 REVENUE BONDS	04/01/2003	10/01/2023	4.78%	2,072,923	1
Total Bonds (Account 221):				<u>2,072,923</u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%	0	1
Total for Account 223				0	
Other Long-Term Debt (224)					
2007 G.O. NOTES	08/01/2007	04/01/2020	4.23%	637,500	2
2001 G.O. NOTES	07/01/2001	10/01/2011	4.41%	208,125	3
2003 G.O. NOTES	04/01/2003	04/01/2013	3.57%	69,570	4
Total for Account 224				915,195	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%	0	5
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	106,242	1
Accruals:		
Charged water department expense	112,228	2
Charged electric department expense	0	3
Charged sewer department expense	1,209	4
Other (explain):		
NONE		5
Total Accruals and other credits	113,437	
Taxes paid during year:		
County, state and local taxes	106,242	6
Social Security taxes	6,023	7
PSC Remainder Assessment	219	8
Other (explain):		
NONE		9
Total payments and other debits	112,484	
Balance end of year	107,195	

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	0	0	1
2003 REVENUE BONDS	24,942	99,311	99,768	24,485	2
Subtotal	24,942	99,311	99,768	24,485	
Advances from Municipality (223)					
NONE	0	0	0	0	3
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
2001 G.O. NOTES	3,031	10,033	10,730	2,334	4
2003 G.O. NOTES	691	2,649	2,688	652	5
2007 G.O. NOTES	8,883	28,869	31,090	6,662	6
Subtotal	12,605	41,551	44,508	9,648	
Notes Payable (231)					
NONE	0	0	0	0	7
Subtotal	0	0	0	0	
Total	37,547	140,862	144,276	34,133	

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):		
ADVANCE FROM MUNICIPALITY NOT SUBJECT TO CURRENT SETTLEMENT	1,807,392	1
Total (Acct. 123):	1,807,392	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
2003 REVENUE BONDS	24,559	3
2007 G.O. BONDS	96,688	4
Total (Acct. 125):	121,247	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	27,341	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	27,341	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
NONE	0	15
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DELINQUENT WATER BILLS PLACED ON THE 2008 TAX ROLL	5,503	16
Total (Acct. 145):	5,503	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		17
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		18
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		19
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		20
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		21
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
WATER TOWER PAINTING	11,411	22
Total (Acct. 186):	11,411	
Payables to Municipality (233):		
DUE TO GENERAL FUND-PAYROLL AND MONTHLY BILLS PAID BY GENERAL FUND	302,670	23
2008 TAX EQUIVALENT DUE TO GENERAL FUND	107,195	24
DUE TO TIF 2 FUND-INTEREST ON 2007 G.O. NOTES-WATER PORTION	31,090	25
DUE TO SEWER UTILITY	2,368	26
Total (Acct. 233):	443,323	
Other Deferred Credits (253):		
Regulatory Liability	136,928	27
NONE		28
Total (Acct. 253):	136,928	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Miscellaneous Deferred Debits (Acct 186): amortization requires PSC authorization. Provide date of authorization.

On May 17, 2004 the PSC approved amortization over a seven year period costs totaling \$79,875 incurred by the utility for painting the water tower during 2004. This is the sixth year of amortization.

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.

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)	4,800,906	0	0	0	4,800,906	1
Materials and Supplies	6,713	0	0	0	6,713	2
Other (specify):						
NONE	0	0	0	0	0	3
Less Average:						
Reserve for Depreciation (111.1)	933,336	0	0	0	933,336	4
Customer Advances for Construction	0	0	0	0	0	5
Regulatory Liability	141,492	0	0	0	141,492	6
NONE	0	0	0	0	0	7
Average Net Rate Base	3,732,791	0	0	0	3,732,791	
Net Operating Income	(156,947)	0	0	0	(156,947)	8
Net Operating Income as a percent of						
Average Net Rate Base	-4.20%	N/A	N/A	N/A	-4.20%	

**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	146,056	0	0	0	146,056	1
Add credits during year:						
NONE	0	0	0	0	0	2
Deduct charges:						
Miscellaneous Amortization (425)	9,128	0	0	0	9,128	3
Other (specify):						
NONE	0	0	0	0	0	4
Balance End of Year	136,928	0	0	0	136,928	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

NONE

2. Leaseholder changes.

NONE

3. Extensions of service.

NONE

4. Estimated changes in revenues due to rate changes.

NONE

5. Obligations incurred or assumed, excluding commercial paper.

NONE

6. Formal proceedings with the Public Service Commission.

NONE

7. Any additional matters.

NONE

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	261,196	265,313	1
Total Sales of Water	261,196	265,313	
Other Operating Revenues			
Forfeited Discounts (470)	1,907	1,019	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	5,978	5,117	5
Total Other Operating Revenues	7,885	6,136	
Total Operating Revenues	269,081	271,449	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	112,295	122,370	6
General Operating Expenses (680-691)	70,462	74,047	7
Total Operation and Maintenance Expenses	182,757	196,417	
Other Operating Expenses			
Depreciation Expense (403)	131,043	131,501	8
Amortization Expense (404-407)	0	0	9
Taxes (408)	112,228	110,973	10
Total Other Operating Expenses	243,271	242,474	
Total Operating Expenses	426,028	438,891	
NET OPERATING INCOME	(156,947)	(167,442)	

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)	7	152	708	1
Commercial (460.2)	6	211	979	2
Industrial (460.3)	1	52	240	3
Public Authority (460.4)	1	10	52	4
Total Unmetered Sales to General Customers (460)	15	425	1,979	
Metered Sales to General Customers (461)				
Residential (461.1)	598	22,937	137,925	5
Commercial (461.2)	64	4,513	20,554	6
Industrial (461.3)	13	2,209	7,383	7
Public Authority (461.4)	7	1,022	3,843	8
Total Metered Sales to General Customers (461)	682	30,681	169,705	
Private Fire Protection Service (462)	8		7,272	9
Public Fire Protection Service (463)	1		82,240	10
Other Water Sales (465)	0	0	0	11
Sales for Resale (466)	0	0	0	12
Interdepartmental Sales (467)	0	0	0	13
Total Sales of Water	706	31,106	261,196	

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				
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)	82,240	3
NONE		4
Total Public Fire Protection Service (463)	82,240	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,907	6
Other (specify):		
Total Forfeited Discounts (470)	1,907	
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):		
RECONNECTION FEES, NSF CHECK FEES, MISC SALES OF PARTS	2,245	9
Return on net investment in meters charged to sewer department	3,733	10
Other (specify):		
Total Other Water Revenues (474)	5,978	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

DONE

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	42,811	46,925	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	24,908	23,532	3
Chemicals (630)	2,957	4,410	4
Supplies and Expenses (640)	11,963	13,365	5
Repairs of Water Plant (650)	28,254	32,548	6
Transportation Expenses (660)	1,402	1,590	7
Total Plant Operation and Maintenance Expenses	112,295	122,370	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	27,991	25,624	8
Office Supplies and Expenses (681)	3,819	3,456	9
Outside Services Employed (682)	7,063	6,336	10
Insurance Expense (684)	3,710	3,764	11
Employees Pensions and Benefits (686)	26,186	30,354	12
Regulatory Commission Expenses (688)	0	2,038	13
Miscellaneous General Expenses (689)	1,693	2,475	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)	0	0	16
Total General Operating Expenses	70,462	74,047	
Total Operation and Maintenance Expenses	182,757	196,417	

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.

Regulatory Commission Expense (688) Effective June 30, 2007, the Public Service Commission approved the direct charge method for public fire protection.

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		107,195	106,242	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		1,209	1,109	2
Net property tax equivalent		105,986	105,133	
Social Security		6,023	5,539	3
PSC Remainder Assessment		219	301	4
Other (specify): NONE			0	5
Total tax expense		112,228	110,973	

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			Walworth				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.202182				3
County tax rate	mills		4.505340				4
Local tax rate	mills		13.714982				5
School tax rate	mills		8.975682				6
Voc. school tax rate	mills		1.451770				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		28.849956				10
Less: state credit	mills		1.360708				11
Net tax rate	mills		27.489248				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		13.714982				14
Combined School Tax Rate	mills		10.427452				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		24.142434				17
Total Tax Rate	mills		28.849956				18
Ratio of Local and School Tax to Total	dec.		0.836827				19
Total tax net of state credit	mills		27.489248				20
Net Local and School Tax Rate	mills		23.003756				21
Utility Plant, Jan. 1	\$	5,576,644	5,576,644				22
Materials & Supplies	\$	5,595	5,595				23
Subtotal	\$	5,582,239	5,582,239				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	5,582,239	5,582,239				26
Assessment Ratio	dec.		0.834771				27
Assessed Value	\$	4,659,891	4,659,891				28
Net Local & School Rate	mills		23.003756				29
Tax Equiv. Computed for Current Year	\$	107,195	107,195				30
Tax Equivalent per 1994 PSC Report	\$	29,081					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	107,195					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	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0	0	0	0	0	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	522,621	0	0	0	522,621	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	522,621	0	0	0	522,621	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	79,880	0	0	0	79,880	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	117,620	0	0	0	117,620	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
Total Pumping Plant	197,500	0	0	0	197,500	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	1,032,322	0	0	0	1,032,322	18
Sand or Other Media Filtration Equipment (332)	1,331,399	0	0	0	1,331,399	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
Total Water Treatment Plant	2,363,721	0	0	0	2,363,721	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	69,449	0	0	0	69,449	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	748,972	0	0	0	748,972	24
Transmission and Distribution Mains (343)	523,131	140,482	8,820	0	654,793	25
Services (345)	34,608	3,165	0	0	37,773	26
Meters (346)	125,947	1,208	480	0	126,675	27
Hydrants (348)	92,086	26,215	1,400	0	116,901	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	0	0	0	29
Total Transmission and Distribution Plant	1,594,193	171,070	10,700	0	1,754,563	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	0	0	0	0	0	31
Office Furniture and Equipment (391)	0	0	0	0	0	32
Computer Equipment (391.1)	0	0	0	0	0	33
Transportation Equipment (392)	0	0	0	0	0	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	25,813	0	0	0	25,813	41
Total General Plant	25,813	0	0	0	25,813	
Total utility plant in service directly assignable	4,703,848	171,070	10,700	0	4,864,218	
Common Utility Plant Allocated to Water Department (300)	16,873	0	0	0	16,873	42
Total utility plant in service	4,720,721	171,070	10,700	0	4,881,091	

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

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

If Balance First of Year, Account 300 (or 300.1), is nonzero, please explain.

Common utility plant allocated to water utility - There is a 50/50 allocation between the water and sewer utility for this account.

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	0	0	0	1
Franchises and Consents (302)	0	0	0	0	0	2
Miscellaneous Intangible Plant (303)	0	0	0	0	0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0	0	0	0	0	4
Structures and Improvements (311)	0	0	0	0	0	5
Collecting and Impounding Reservoirs (312)	0	0	0	0	0	6
Lake, River and Other Intakes (313)	0	0	0	0	0	7
Wells and Springs (314)	0	0	0	0	0	8
Supply Mains (316)	0	0	0	0	0	9
Other Water Source Plant (317)	0	0	0	0	0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0	0	0	0	0	11
Structures and Improvements (321)	0	0	0	0	0	12
Other Power Production Equipment (323)	0	0	0	0	0	13
Electric Pumping Equipment (325)	0	0	0	0	0	14
Diesel Pumping Equipment (326)	0	0	0	0	0	15
Other Pumping Equipment (328)	0	0	0	0	0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0	0	0	0	0	17
Structures and Improvements (331)	0	0	0	0	0	18
Sand or Other Media Filtration Equipment (332)	0	0	0	0	0	19
Membrane Filtration Equipment (333)	0	0	0	0	0	20
Other Water Treatment Equipment (334)	0	0	0	0	0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0	0	0	0	0	22
Structures and Improvements (341)	0	0	0	0	0	23
Distribution Reservoirs and Standpipes (342)	0	0	0	0	0	24
Transmission and Distribution Mains (343)	502,703	0	0	0	502,703	25
Services (345)	230,012	0	0	0	230,012	26
Meters (346)	0	0	0	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)	123,208	0	0	0	123,208	28
Other Transmission and Distribution Plant (349)	0	0	0	0	0	29
Total Transmission and Distribution Plant	855,923	0	0	0	855,923	
GENERAL PLANT						
Land and Land Rights (389)	0	0	0	0	0	30
Structures and Improvements (390)	0	0	0	0	0	31
Office Furniture and Equipment (391)	0	0	0	0	0	32
Computer Equipment (391.1)	0	0	0	0	0	33
Transportation Equipment (392)	0	0	0	0	0	34
Stores Equipment (393)	0	0	0	0	0	35
Tools, Shop and Garage Equipment (394)	0	0	0	0	0	36
Laboratory Equipment (395)	0	0	0	0	0	37
Power Operated Equipment (396)	0	0	0	0	0	38
Communication Equipment (397)	0	0	0	0	0	39
SCADA Equipment (397.1)	0	0	0	0	0	40
Miscellaneous Equipment (398)	0	0	0	0	0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	855,923	0	0	0	855,923	
Common Utility Plant Allocated to Water Department (300)	0	0	0	0	0	42
Total utility plant in service	855,923	0	0	0	855,923	

SOURCES OF WATER SUPPLY - STATISTICS

Expanded definitions of the three types of accounted-for water reported on this schedule are included in the schedule Help and in the Reference Manual Schedule Reference Sheet.

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January	0	0	2,980	2,980	1
February	0	0	2,839	2,839	2
March	0	0	2,577	2,577	3
April	0	0	2,786	2,786	4
May	0	0	2,950	2,950	5
June	0	0	3,019	3,019	6
July	0	0	3,416	3,416	7
August	0	0	3,163	3,163	8
September	0	0	2,955	2,955	9
October	0	0	2,839	2,839	10
November	0	0	2,763	2,763	11
December	0	0	3,328	3,328	12
Total annual pumpage	0	0	35,615	35,615	

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):	35,615	1
Less: Gallons (000's) used in the treatment process:	1,164	2
Subtotal: Gallons (000's) entering distribution system:	34,451	3
Less: Gallons (000's) sold:	31,106	4
Gallons (000's) entering distribution system but not sold:	3,345	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	51	7
Gallons (000's) used for fire protection:	100	8
Gallons (000's) used to prevent freezing of distribution system:	0	9
Gallons (000's) used for other system uses:	0	10
Subtotal Estimated Usage:	151	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	395	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:	0	15
Gallons (000's) for unauthorized usage such as vandalism and theft:	0	16
Gallons (000's) not accounted for:	2,799	17
Subtotal of Estimated Losses:	3,194	18
Percentage of water entering distribution system sold:	90%	19
Percentage of unaccounted for water:	8%	20
If more than 25%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	276	22
Date of maximum: 12/12/2008		23
Cause of maximum: Water main break		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	0	25
Date of minimum: 03/04/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	172,060	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	3	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	1,599	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)	
WELL AT GERRY WAY	#3	1,405	16	1,440,000	Yes	1
WELL AT NORTH WALWORTH	#1	1,045	8	360,000	Yes	2
WELL AT SOUTH SHARON	#2	118	18	720,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER #1	BOOSTER #2	WELL #1	1
Location	699 GERRY WAY	699 GERRY WAY	140 N. WALWORTH	2
Purpose	B	B	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS	AURORA	5
Year Installed	2006	2006	1969	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	CENTRIFUGAL	7
Actual Capacity (gpm)	500	500	300	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	AURORA	9 10
Year Installed	2005	2005	1969	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	25	25	20	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #2	WELL PUMP #1	WELL PUMP #2	15
Location	224 S. PETERS RD	140 N. WALWORTH	224 S. PETERS RD	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	FAIRBANKS-MORSE	STA-RITE	LAYNE	19
Year Installed	1985	1969	1985	20
Type	CENTRIFUGAL	SUBMERSIBLE	VERTICAL TURBINE	21
Actual Capacity (gpm)	500	350	500	22
Pump Motor or Standby Engine Mfr	FAIRBANKS-MORSE	STA-RITE	WESTINGHOUSE	23 24
Year Installed	1985	1969	1985	25
Type	ELECTRIC	ELECTRIC	ELECTRIC	26
Horsepower	40	30	25	27
Footnotes				28

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 PUMP #3			1
Location	699 GERRY WAY			2
Purpose	P			3
Destination	R			4
Pump Manufacturer	GOULDS			5
Year Installed	2006			6
Type	SUBMERSIBLE			7
Actual Capacity (gpm)	1,000			8
Pump Motor or Standby Engine Mfr	GOULDS			9 10
Year Installed	2005			11
Type	ELECTRIC			12
Horsepower	100			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 24
Year Installed				25
Type				26
Horsepower				27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	RESERVOIR - WELL #3	WATER TOWER 2	WATER TOWER/ WELL #1	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	ET	3
Year constructed	2006	2005	1969	4
Primary material (earthen, steel, concrete, other)	CONCRETE	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	0	160	166	6
Total capacity in gallons (actual)	200,000	400,000	100,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	GRAVITY	GRAVITY	GRAVITY	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.4600	1.4680	1.4680	13
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	14
Is water fluoridated (yes, no)?	N	N	N	15
Footnotes				16

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	WELL #2		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)			3
Year constructed			4
Primary material (earthen, steel, concrete, other)			5
Elevation difference in feet (See Headnote 3.)			6
Total capacity in gallons (actual)			7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	GRAVITY		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	720.0000		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	N		14
Footnotes			15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	6.000	21,527	0	0	0	21,527	1
M	D	8.000	20,953	0	2,205	0	18,748	2
P	D	8.000	10,673	45	0	0	10,718	3
P	D	12.000	3,995	2,160	0	0	6,155	4
Total Within Municipality			57,148	2,205	2,205	0	57,148	
Total Utility			57,148	2,205	2,205	0	57,148	

WATER MAINS

Water Mains (Page W-19)

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

Main additions were financed by contributions from the TIF fund.

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	382	0	0	0	382	0	1
M	1.000	228	0	0	0	228	37	2
M	1.500	11	1	0	0	12	0	3
M	2.000	3	0	0	0	3	0	4
M	4.000	1	0	0	0	1	0	5
M	6.000	5	0	0	0	5	0	6
Total Utility		630	1	0	0	631	37	

WATER SERVICES

Water Services (Page W-20)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.
Service additions were financed by contributions from the TIF fund.

METERS

1. Include in Columns (b), (c), (d), (e) and (f) meters in stock as well as those in service.
2. Report in Column (c) all meters purchased during the year and in Column (d) all meters junked, sold or otherwise permanently retired during the year.
3. Use Column (e) to show correction to previously reported meter count because of inventory or property record corrections.
4. Totals by size in Column (f) should equal same size totals in Column (o).
5. Explain all reported adjustments as a schedule footnote.
6. Do not include station meters in the meter inventory used to complete these tables.

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.750	692	12	12	0	692	10	1
1.000	12	0	0	0	12	0	2
1.500	6	0	0	0	6	0	3
2.000	2	0	0	0	2	0	4
3.000	0	0	0	0	0	0	5
Total:	712	12	12	0	712	10	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.750	586	45	10	6	0	45	692	1
1.000	0	9	1	1	0	1	12	2
1.500	0	4	1	1	0	0	6	3
2.000	0	1	0	1	0	0	2	4
3.000	0	0	0	0	0	0	0	5
Total:	586	59	12	9	0	46	712	

METERS

Meters (Page W-21)

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

The utility started a program to replace all meters approximately 7 years ago. Most meters have been replaced and therefore testing is very limited at this time.

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.

Station meters are tested every two years.

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	0	0	0	1
Within Municipality	131	5	2	0	134	2
Total Fire Hydrants	131	5	2	0	134	
Flushing Hydrants						
	4	0	0	0	4	3
Total Flushing Hydrants	4	0	0	0	4	

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:	9
Number of distribution system valves end of year:	158
Number of distribution valves operated during year:	73