



3014 (02-05-09)

ANNUAL REPORT

OF

Name: DEFOREST MUNICIPAL WATER UTILITY

Principal Office: 306 DEFOREST STREET
DEFOREST, WI 53532- 051

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: DEFOREST MUNICIPAL WATER UTILITY

Utility Address: 306 DEFOREST STREET
DEFOREST, WI 53532- 051

When was utility organized? 12/1/1909

Report any change in name:

Effective Date:

Utility Web Site: www.vi.deforest.wi.us

Utility employee in charge of correspondence concerning this report:

Name: STEVEN J FAHLGREN

Title: FINANCE DIRECTOR

Office Address:

306 DEFOREST STREET
DEFOREST, WI 53532-0510

Telephone: (608) 846 - 6751

Fax Number: (608) 846 - 6963

Email Address: fahlgrens@vi.deforest.wi.us

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

Name: JAMIN FRIEDL

Title:

Office Address: VIRCHOW KRAUSE & CO, LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 240 - 2507

Fax Number: (608) 249 - 8532

Email Address: jfriedl@virchowkrause.com

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

Name: MR JEFFREY N MILLER

Title: VILLAGE PRESIDENT

Office Address:

306 DEFOREST STREET
DEFOREST, WI 53532

Telephone:

Fax Number:

Email Address: millerj@vi.deforest.wi.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:

Title:

Office Address: VIRCHOW KRAUSE & CO, LLP

TEN TERRACE COURT
P.O. BOX 7398
MADISON, WI 53707

Telephone: (608) 240 - 2507

Fax Number: (608) 249 - 8532

Email Address: jfriedl@virchowkrause.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 4/13/2009

Period covered by most recent audit: 2008

Names and titles of utility management including manager or superintendent:

Name: JO ANN MILLER

Title: VILLAGE ADMINISTRATOR

Office Address:

306 DEFOREST STREET
P.O. BOX 510
DEFOREST, WI 53532-0510

Telephone: (608) 846 - 6751 EXT 155

Fax Number: (608) 846 - 6963

Email Address: millerjo@vi.deforest.wi.us

Name: PATRICK VANDERSANDEN

Title: PUBLIC WORKS COORDINATOR

Office Address:

306 DEFOREST STREET
DEFOREST, WI 53532-0510

Telephone: (608) 846 - 6751

Fax Number: (608) 846 - 6963

Email Address: vandersandenp@vi.deforest.wi.us

Name of utility commission/committee: DEFOREST VILLAGE BOARD

Names of members of utility commission/committee:

- MR ERIC BEASLEY, TRUSTEE
- MS MEGAN BLOUNT, TRUSTEE
- MR PAUL BLOUNT, TRUSTEE
- MR ABE DEGNAN, TRUSTEE
- MR JEFF MILLER, TRUSTEE
- MR ERICH RUTH, TRUSTEE
- MR JACK SULLIVAN, TRUSTEE

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:

IDENTIFICATION AND OWNERSHIP

Identification and Ownership (Page iv)

General footnotes

ACCOUNTANTS' COMPILATION REPORT

DeForest Water Utility
DeForest, Wisconsin

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

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

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

Madison, Wisconsin
April 10, 2009

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,082,347	1,130,881	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	383,531	362,723	2
Depreciation Expense (403)	142,461	132,836	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	179,662	170,286	5
Total Operating Expenses	705,654	665,845	
Net Operating Income	376,693	465,036	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	376,693	465,036	
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)	61,495	134,077	10
Miscellaneous Nonoperating Income (421)	142,037	504,172	11
Total Other Income	203,532	638,249	
Total Income	580,225	1,103,285	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(32,803)	(32,803)	12
Other Income Deductions (426)	133,286	128,402	13
Total Miscellaneous Income Deductions	100,483	95,599	
Income Before Interest Charges	479,742	1,007,686	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	71,285	80,492	14
Amortization of Debt Discount and Expense (428)	9,802	9,803	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	1,923	1,225	18
Interest Charged to Construction--Cr. (432)	19,917	(1,994)	19
Total Interest Charges	63,093	93,514	
Net Income	416,649	914,172	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	11,015,663	10,262,384	20
Balance Transferred from Income (433)	416,649	914,172	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	160,893	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)	11,432,312	11,015,663	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,082,347	0	1,082,347	1
Total (Acct. 400):	1,082,347	0	1,082,347	
Operation and Maintenance Expense (401-402):				
Derived	383,531	0	383,531	2
Total (Acct. 401-402):	383,531	0	383,531	
Depreciation Expense (403):				
Derived	142,461	0	142,461	3
Total (Acct. 403):	142,461	0	142,461	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	179,662	0	179,662	5
Total (Acct. 408):	179,662	0	179,662	
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:	376,693	0	376,693	
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):				
INVESTMENT INCOME	61,495		61,495	11
Total (Acct. 419):	61,495	0	61,495	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		142,037	142,037	12
NONE			0	13
Total (Acct. 421):	0	142,037	142,037	
TOTAL OTHER INCOME:	61,495	142,037	203,532	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(32,803)	0	(32,803)	14
NONE			0	15
Total (Acct. 425):	(32,803)	0	(32,803)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	133,286	133,286	16
NONE			0	17
Total (Acct. 426):	0	133,286	133,286	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(32,803)	133,286	100,483	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	71,285	0	71,285	18
Total (Acct. 427):	71,285	0	71,285	
Amortization of Debt Discount and Expense (428):				
DEBT DISCOUNT AND LOSS OF REFUNDING	9,802		9,802	19
Total (Acct. 428):	9,802	0	9,802	
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	1,923	0	1,923	22
Total (Acct. 431):	1,923	0	1,923	
Interest Charged to Construction--Cr. (432):				
2004 BANS FOR WELL #5	19,917		19,917	23
Total (Acct. 432):	19,917	0	19,917	
TOTAL INTEREST CHARGES:	63,093	0	63,093	
NET INCOME:	407,898	8,751	416,649	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	5,467,347	5,548,316	11,015,663	24
Total (Acct. 216):	5,467,347	5,548,316	11,015,663	
Balance Transferred from Income (433):				
Derived	407,898	8,751	416,649	25
Total (Acct. 433):	407,898	8,751	416,649	
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 Income from Nonutility Operations, Account 417.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	5,875,245	5,557,067	11,432,312	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,082,347	0	0	0	1,082,347	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	1,082,347	0	0	0	1,082,347	

DISTRIBUTION OF TOTAL PAYROLL

1. Amounts charged to Utility Financed and to Contributed Plant accounts should be combined and reported in plant or accumulated depreciation accounts.
2. Amount originally charged to clearing accounts as shown in column (b) should be shown as finally distributed in column (c).
3. The amount for clearing accounts in column (c) is entered as a negative for account "Clearing Accounts" and the distributions to accounts on all other lines in column (c) will be positive with the total of column (c) being zero.
4. Provide additional information in the schedule footnotes when necessary.

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	172,166	0	172,166	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	172,166	0	172,166	

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	3.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	14,892,961	14,378,681	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	2,698,101	2,479,522	2
Net Utility Plant	12,194,860	11,899,159	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	45,666	5
Other Investments (124)	0	3,234	6
Sinking Funds (125)	210,698	1,203,895	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	210,698	1,252,795	
CURRENT AND ACCRUED ASSETS			
Cash (131)	592,794	298,806	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)	812,234	1,237,374	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	205,946	223,883	15
Other Accounts Receivable (143)	1,187	1,187	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	6,825	42,247	18
Plant Materials and Operating Supplies (154)	22,361	20,448	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	1,641,347	1,823,945	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	49,007	58,809	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	49,007	58,809	
Total Assets and Other Debits	14,095,912	15,034,708	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,280,850	1,203,283	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	11,432,312	11,015,663	35
Total Proprietary Capital	12,713,162	12,218,946	
LONG-TERM DEBT			
Bonds (221)	691,650	791,700	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	32,090	1,356,198	38
Total Long-Term Debt	723,740	2,147,898	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	38,699	19,343	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	5,245	10,615	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	39,845	29,882	46
Total Current and Accrued Liabilities	83,789	59,840	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	575,221	608,024	49
Total Deferred Credits	575,221	608,024	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	14,095,912	15,034,708	

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	14,378,681	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)	5,684,743	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	8,791,827	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	416,391				8
Total Utility Plant	14,892,961	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)	1,115,653	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,582,448	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	2,698,101	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	12,194,860	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)	1,030,360				1,030,360	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	142,461				142,461	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	16,173				16,173	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	158,634	0	0	0	158,634	16
Debits during year						17
Book cost of plant retired	66,034				66,034	18
Cost of removal	7,307				7,307	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	73,341	0	0	0	73,341	25
Balance end of year (111.1)	1,115,653	0	0	0	1,115,653	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)	1,449,162				1,449,162	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	133,286				133,286	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	133,286	0	0	0	133,286	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)	1,582,448	0	0	0	1,582,448	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year
Electric utility total	0	0
Water utility (154)	22,361	20,448
Sewer utility (154)		
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	22,361	20,448

**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)				
1998 Mortgage Revenue Bonds	2,422	428	12,110	1
Loss on 1998 Advance Refunding	7,380	428	36,897	2
Total			49,007	
Unamortized premium on debt (251)				
NONE				3
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,203,283	1
Changes during year (explain):		
CONTRIBUTED FOR WATER SERVICE AT NEW COMPOST SITE AND ANTIQUE LANE	77,567	2
Balance end of year	1,280,850	

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)	
1998 Advance Refunding MRB's	12/15/1998	05/01/2014	4.54%	691,650	1
Total Bonds (Account 221):				691,650	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
PROMISSORY NOTE	02/17/2004	02/17/2008	3.24%	0	2
VACTOR LEASE OBLIGATION	05/07/2007	05/07/2015	5.60%	32,090	3
BOND ANTICIPATION NOTES	12/15/2004	12/01/2008	3.24%	0	4
Total for Account 224				32,090	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		5
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	179,662	2
Charged electric department expense		3
Charged sewer department expense	4,813	4
Other (explain):		
NONE		5
Total Accruals and other credits	184,475	
Taxes paid during year:		
County, state and local taxes	170,972	6
Social Security taxes	12,408	7
PSC Remainder Assessment	1,095	8
Other (explain):		
NONE		9
Total payments and other debits	184,475	
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
1998 Advance Refunding MRB's	6,004	32,987	33,746	5,245	2
Subtotal	6,004	32,987	33,746	5,245	
Advances from Municipality (223)					
NONE	0			0	3
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
2004 BOND ANTICIPATION NOTES	3,467	38,133	41,600	0	4
PROMISSORY NOTE	1,144	165	1,309	0	5
Subtotal	4,611	38,298	42,909	0	
Notes Payable (231)					
VAC TRUCK CAPITAL LEASE	0	1,923	1,923	0	6
Subtotal	0	1,923	1,923	0	
Total	10,615	73,208	78,578	5,245	

INTEREST ACCRUED (ACCT. 237)

Interest Accrued (Acct. 237) (Page F-20)

If Interest Accrued During Year (for other than Bonds (221)) is non-zero AND the Notes Payable and Miscellaneous Long-Term Debt schedule shows a Principal Amount EOY of zero or less, please explain.

Capital lease paid monthly

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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
NONE		2
Total (Acct. 124):	0	
Sinking Funds (125):		
REDEMPTION FUND	74,845	3
RESERVE FUND	135,853	4
Total (Acct. 125):	210,698	
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	205,946	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	205,946	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
MISCELLANEOUS	1,187	15
Total (Acct. 143):	1,187	
Receivables from Municipality (145):		
DUE FROM GENERAL FUND FOR DELINQUENTS PLACED ON TAX ROLL	2,966	16
DUE FROM TOWN OF BURKE	3,859	17
Total (Acct. 145):	6,825	

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		18
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		19
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		20
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		21
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		22
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		23
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		24
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	575,221	25
NONE		26
Total (Acct. 253):	575,221	

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	5,499,659	0	0	0	5,499,659	1
Materials and Supplies	21,404	0	0	0	21,404	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,073,006	0	0	0	1,073,006	4
Customer Advances for Construction					0	5
Regulatory Liability	591,622	0	0	0	591,622	6
NONE					0	7
Average Net Rate Base	3,856,435	0	0	0	3,856,435	
Net Operating Income	376,693	0	0	0	376,693	8
Net Operating Income as a percent of						
Average Net Rate Base	9.77%	N/A	N/A	N/A	9.77%	

**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	608,024	0	0	0	608,024	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	32,803	0	0	0	32,803	3
Other (specify):						
NONE					0	4
Balance End of Year	575,221	0	0	0	575,221	

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)	921,685	988,608	1
Total Sales of Water	921,685	988,608	
Other Operating Revenues			
Forfeited Discounts (470)	6,565	6,479	2
Rents from Water Property (472)	140,285	120,802	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	13,812	14,992	5
Total Other Operating Revenues	160,662	142,273	
Total Operating Revenues	1,082,347	1,130,881	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	96,593	93,051	6
Pumping Expenses (620-625)	37,614	33,744	7
Water Treatment Expenses (630-635)	18,194	16,691	8
Transmission and Distribution Expenses (640-655)	51,617	59,443	9
Customer Accounts Expenses (901-906)	0		10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	179,513	159,794	12
Total Operation and Maintenance Expenses	383,531	362,723	
Other Operating Expenses			
Depreciation Expense (403)	142,461	132,836	13
Amortization Expense (404-407)		0	14
Taxes (408)	179,662	170,286	15
Total Other Operating Expenses	322,123	303,122	
Total Operating Expenses	705,654	665,845	
NET OPERATING INCOME	376,693	465,036	

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)	2,861	157,840	404,929	5
Commercial (461.2)	259	53,048	116,206	6
Industrial (461.3)	35	12,696	20,167	7
Public Authority (461.4)	24	4,842	11,289	8
Total Metered Sales to General Customers (461)	3,179	228,426	552,591	
Private Fire Protection Service (462)	43		32,980	9
Public Fire Protection Service (463)	3,163		336,114	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	6,385	228,426	921,685	

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	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)	336,114	3
NONE		4
Total Public Fire Protection Service (463)	336,114	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	6,565	6
Other (specify):		
Total Forfeited Discounts (470)	6,565	
Rents from Water Property (472):		
TOWER RENTAL	140,285	7
Total Rents from Water Property (472)	140,285	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS REVENUE	1,131	9
Return on net investment in meters charged to sewer department	12,681	10
Other (specify):		
Total Other Water Revenues (474)	13,812	

OTHER OPERATING REVENUES (WATER)

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

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

Done

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	96,593	93,051	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	96,593	93,051	
PUMPING EXPENSES			
Operation Labor (620)		0	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	32,149	31,909	7
Operation Supplies and Expenses (623)		0	8
Maintenance of Pumping Plant (625)	5,465	1,835	9
Total Pumping Expenses	37,614	33,744	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	18,194	16,691	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	18,194	16,691	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)	35,758	26,747	15
Maintenance of Distribution Reservoirs and Standpipes (650)	167	632	16
Maintenance of Mains (651)	9,519	22,245	17
Maintenance of Services (652)		0	18
Maintenance of Meters (653)	2,676	4,826	19
Maintenance of Hydrants (654)	3,497	4,993	20
Maintenance of Other Plant (655)		0	21
Total Transmission and Distribution Expenses	51,617	59,443	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)		0	22
Accounting and Collecting Labor (902)		0	23
Supplies and Expenses (903)		0	24
Uncollectible Accounts (904)		0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)			26
Total Customer Accounts Expenses	0	0	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	75,573	60,127	28
Office Supplies and Expenses (921)	29,412	20,346	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	12,561	21,900	31
Property Insurance (924)	5,467	1,436	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	49,181	48,197	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)		0	36
Transportation Expenses (933)	7,297	7,706	37
Maintenance of General Plant (935)	22	82	38
Total Administrative and General Expenses	179,513	159,794	
Total Operation and Maintenance Expenses	383,531	362,723	

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 25%, but not less \$5,000, please explain.

641 - Increase due to rent to be paid to the general fund for new public works building built in 2008.

651 - Increase due to main breaks and repairs.

921 - Increase due to rent to be paid to the general fund for new public works building built in 2008.

923 - The utility had a water system study done in 2007

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		170,972	162,707	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		4,813	4,762	2
Net property tax equivalent		166,159	157,945	
Social Security		12,408	11,425	3
PSC Remainder Assessment		1,095	916	4
Other (specify): NONE			0	5
Total tax expense		179,662	170,286	

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							2
State tax rate	mills		0.171184				3
County tax rate	mills		2.387769				4
Local tax rate	mills		6.459865				5
School tax rate	mills		9.976414				6
Voc. school tax rate	mills		1.221959				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		20.217191				10
Less: state credit	mills		1.567131				11
Net tax rate	mills		18.650060				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.459865				14
Combined School Tax Rate	mills		11.198373				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.658238				17
Total Tax Rate	mills		20.217191				18
Ratio of Local and School Tax to Total	dec.		0.873427				19
Total tax net of state credit	mills		18.650060				20
Net Local and School Tax Rate	mills		16.289464				21
Utility Plant, Jan. 1	\$	14,378,681	14,378,681				22
Materials & Supplies	\$	20,448	20,448				23
Subtotal	\$	14,399,129	14,399,129				24
Less: Plant Outside Limits	\$	3,811,852	3,811,852				25
Taxable Assets	\$	10,587,277	10,587,277				26
Assessment Ratio	dec.		0.991368				27
Assessed Value	\$	10,495,888	10,495,888				28
Net Local & School Rate	mills		16.289464				29
Tax Equiv. Computed for Current Year	\$	170,972	170,972				30
Tax Equivalent per 1994 PSC Report	\$	82,192					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	170,972					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	5,541				5,541	4
Structures and Improvements (311)	236,288				236,288	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	335,680				335,680	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	577,509	0	0	0	577,509	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	115,316				115,316	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	170,802				170,802	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	1,250				1,250	16
Total Pumping Plant	287,368	0	0	0	287,368	
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)	6,321				6,321	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	6,321	0	0	0	6,321	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	85,602				85,602	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	1,167,402				1,167,402	24
Transmission and Distribution Mains (343)	1,914,207	343,852	32,104		2,225,955	25
Services (345)	228,583	46,007	5,300		269,290	26
Meters (346)	596,129	10,120	26,160		580,089	27
Hydrants (348)	175,938	12,722	2,470		186,190	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)	445				445	29
Total Transmission and Distribution Plant	4,168,306	412,701	66,034	0	4,514,973	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	7,129				7,129	32
Computer Equipment (391.1)	26,671				26,671	33
Transportation Equipment (392)	154,234				154,234	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	66,221				66,221	40
Miscellaneous Equipment (398)	20,817	23,500			44,317	41
Total General Plant	275,072	23,500	0	0	298,572	
Total utility plant in service directly assignable	5,314,576	436,201	66,034	0	5,684,743	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	5,314,576	436,201	66,034	0	5,684,743	

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)	7,160,757	95,841			7,256,598	25
Services (345)	865,512	26,886			892,398	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)	637,521	5,310			642,831	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	8,663,790	128,037	0	0	8,791,827	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	8,663,790	128,037	0	0	8,791,827	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	8,663,790	128,037	0	0	8,791,827	

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			18,896	18,896	1
February			17,643	17,643	2
March			19,527	19,527	3
April			18,742	18,742	4
May			21,487	21,487	5
June			19,853	19,853	6
July			22,555	22,555	7
August			23,365	23,365	8
September			19,899	19,899	9
October			19,846	19,846	10
November			18,057	18,057	11
December			18,615	18,615	12
Total annual pumpage	0	0	238,485	238,485	

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):	238,485	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	238,485	3
Less: Gallons (000's) sold:	228,426	4
Gallons (000's) entering distribution system but not sold:	10,059	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:		7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	0	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	60	13
Gallons (000's) lost due to service leaks or breaks:	15	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	9,984	17
Subtotal of Estimated Losses:	10,059	18
Percentage of water entering distribution system sold:	96%	19
Percentage of unaccounted for water:	4%	20
If more than 25%, indicate causes:		21

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

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,236	22
Date of maximum: 09/06/2008		23
Cause of maximum: flushing mains		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	290	25
Date of minimum: 04/19/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	266,608	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:	1	33
Population served (estimate the number of individuals served):		34
Inside municipality?	3,091	35
Outside municipality?	89	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)	
408 YAHARA STREET	2	412	12	85,554	Yes	1
515 YORKTOWN ROAD	4	695	30	388,237	Yes	2
609 ACKER PARKWAY	3	665	24	185,603	Yes	3
6215 HERSH ROAD	TCSD #1	550	15	1,080,000	Yes	4

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	#4	#
Identification	#2	#3		#4	1
Location	408 YAHARA STREET	609 ACKER PARKWAY	515 YORKTOWN RD		2
Purpose	P	P			3
Destination	D	D			4
Pump Manufacturer	PEERLESS	BYRON JACKSON	SIMMONS		5
Year Installed	1980	1979		1991	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	300	850		1,600	8
Pump Motor or Standby Engine Mfr	GENERAL ELECTRIC	GENERAL ELECTRIC	GENERAL ELECTRIC		9
Year Installed	1977	1979		1991	10
Type	ELECTRIC	ELECTRIC	ELECTRIC		11
Horsepower	50	100		125	12
Footnotes					13
					14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	#
Identification	TCSD #1			15
Location	6215 HERSH ROAD			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	AMER. TURBINE			19
Year Installed	1994			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	810			22
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC MOTOR			23
Year Installed	1994			24
Type	ELECTRIC			25
Horsepower	75			26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	103 RIVER RD	519 LINDE ST	TCSD #1	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3
Year constructed	1995	1968	1994	4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	5
Elevation difference in feet (See Headnote 3.)	150	130	170	6
Total capacity in gallons (actual)	600,000	300,000	200,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID	LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)		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	1,000.0000	13
Is a corrosion control chemical used (yes, no)?		N	Y	14
Is water fluoridated (yes, no)?		Y	N	15
Footnotes				16

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
A	D	4.000	1,451				1,451	1
M	D	6.000	62,318	1,071	1,662		61,727	2
P	D	6.000	2,235				2,235	3
M	D	8.000	82,708	2,140	500		84,348	4
P	D	8.000	12,435				12,435	5
M	D	10.000	44,573	5,324			49,897	6
P	D	10.000	15,507				15,507	7
M	D	12.000	25,455				25,455	8
P	D	12.000	17,820				17,820	9
Total Within Municipality			264,502	8,535	2,162	0	270,875	
M	D	6.000	0	83			83	10
M	D	6.000	2,843				2,843	11
M	D	8.000	6,708				6,708	12
M	D	10.000	5,751				5,751	13
M	D	12.000	26,344	2,826			29,170	14
M	D	16.000	5,303				5,303	15
Total Outside of Municipality			46,949	2,909	0	0	49,858	
Total Utility			311,451	11,444	2,162	0	320,733	

WATER MAINS

Water Mains (Page W-19)

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

Mains added were 20% utility financed and 80% developer and TIF financed.

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	1,198				1,198		1
M	1.000	1,463	34	34		1,463	175	2
M	1.250	3				3		3
M	1.500	56				56		4
M	2.000	59				59	1	5
M	2.500	1	1			2		6
M	4.000	26	7			33	6	7
M	6.000	5	2			7	0	8
M	8.000	1	1			2	0	9
Total Utility		2,812	45	34	0	2,823	182	

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.

All 2008 service additions were financed by developers.

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	3,117	214	206	(26)	3,099	120	1
1.000	112	13	11	12	126	2	2
1.250	0				0	0	3
1.500	27	1	1		27	0	4
2.000	30			(1)	29	4	5
3.000	5				5	4	6
4.000	4				4	0	7
Total:	3,295	228	218	(15)	3,290	130	

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	2,840	110	15	8	0	126	3,099	1
1.000	0	103	8	2	0	13	126	2
1.250	0	0	0	0	0	0	0	3
1.500	0	24	2	1	0	0	27	4
2.000	0	15	9	5	0	0	29	5
3.000	0	3	0	2	0	0	5	6
4.000	0	0	1	3	0	0	4	7
Total:	2,840	255	35	21	0	139	3,290	

METERS

Meters (Page W-21)

Explain all reported adjustments.

Adjustments are made to reconcile the number of meters to the year-end count.

Ss. PSC 185.83(2) states "Station meters shall be maintained to ensure reasonable accuracy and shall have the accuracy checked at least once every 2 years." Are all station meters being tested every two years? Answer yes or no. If no, please explain.

Yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

1. Distinguish between fire and flushing hydrants by lead size.
 a. Fire hydrants normally have a lead size of 6 inches or greater.
 b. Record as a flushing hydrant where the lead size is less than 6 inches or if pressure is inadequate to provide fire flow.
 2. Explain all reported adjustments in the schedule footnotes.
 3. Report fire hydrants as within or outside the municipal boundaries.

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	106				106	1
Within Municipality	485	21	3		503	2
Total Fire Hydrants	591	21	3	0	609	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

NR811.08(5) recommends that a schedule shall be adopted and followed for operating each system valve and hydrant at least once each two years. Please provide the number operated during the year.

Number of hydrants operated during year:	609
Number of distribution system valves end of year:	973
Number of distribution valves operated during year:	973