



3013 (02-05-09)

ANNUAL REPORT

OF

Name: GERMANTOWN WATER UTILITY

Principal Office: N 112 W17001 MEQUON ROAD
P.O. BOX 337
GERMANTOWN, WI 53022

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: GERMANTOWN WATER UTILITY

Utility Address: N 112 W17001 MEQUON ROAD

P.O. BOX 337

GERMANTOWN, WI 53022

When was utility organized? 12/31/1965

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: KIM RATH

Title: FINANCE DIRECTOR

Office Address:

N 112 W17001 MEQUON AVE

P.O. BOX 337

GERMANTOWN, WI 53022

Telephone: (262) 250 - 4705

Fax Number: (262) 253 - 8255

Email Address: krath@village.germantown.wi.us

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

Name: VICKI HELLENBRAND

Title: PARTNER

Office Address: VIRCHOW KRAUSE & COMPANY, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 240 - 2387

Fax Number: (608) 249 - 8532

Email Address: vhellenbrand@virchowkrause.com

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

Name: THOMAS KEMPINSKI

Title: PRESIDENT

Office Address:

N 112 W17001 MEQUON ROAD

P.O. BOX 337

GERMANTOWN, WI 53022

Telephone: (262) 250 - 4700

Fax Number: (262) 253 - 8255

Email Address: tkempinski@village.germantown.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: VICKI HELLENBRAND

Title: PARTNER

Office Address: VIRCHOW KRAUSE & COMPANY, LLP

TEN TERRACE COURT

P.O. BOX 7398

MADISON, WI 53707

Telephone: (608) 240 - 2387

Fax Number: (608) 249 - 8532

Email Address: vhellenbrand@virchowkrause.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 12/31/2008

Period covered by most recent audit: 1/1/2008-12/31/2008

Names and titles of utility management including manager or superintendent:

Name: DAN LUDWIG

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

N 112 W17001 MEQUON ROAD
P.O. BOX 337
GERMANTOWN, WI 53022

Telephone: (262) 250 - 4725

Fax Number: (262) 253 - 8255

Email Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MR DAVID BAUM, TRUSTEE
- MR MICHAEL BECH, TRUSTEE
- MR MELVIN K EWERT, TRUSTEE
- MR TOM KEMPINSKI, PRESIDENT
- MR JAMES LANGER, TRUSTEE
- MR AL VANDERHEIDEN, TRUSTEE
- MR JEFF WERDERMAN, TRUSTEE
- MR DEAN WOLTER, TRUSTEE
- MR ART ZABEL, 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:

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,979,141	1,980,178	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	1,440,298	1,096,108	2
Depreciation Expense (403)	314,394	339,189	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	472,641	455,727	5
Total Operating Expenses	2,227,333	1,891,024	
Net Operating Income	(248,192)	89,154	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(248,192)	89,154	
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)	98,210	137,634	10
Miscellaneous Nonoperating Income (421)	67,204	598,451	11
Total Other Income	165,414	736,085	
Total Income	(82,778)	825,239	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(91,278)	(91,278)	12
Other Income Deductions (426)	211,111	208,022	13
Total Miscellaneous Income Deductions	119,833	116,744	
Income Before Interest Charges	(202,611)	708,495	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	43,297	44,552	14
Amortization of Debt Discount and Expense (428)	2,880	2,962	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	46,177	47,514	
Net Income	(248,788)	660,981	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	22,135,179	21,474,198	20
Balance Transferred from Income (433)	(248,788)	660,981	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)	21,886,391	22,135,179	

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	1,979,141	0	1,979,141	1
Total (Acct. 400):	1,979,141	0	1,979,141	
Operation and Maintenance Expense (401-402):				
Derived	1,440,298	0	1,440,298	2
Total (Acct. 401-402):	1,440,298	0	1,440,298	
Depreciation Expense (403):				
Derived	314,394	0	314,394	3
Total (Acct. 403):	314,394	0	314,394	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	472,641	0	472,641	5
Total (Acct. 408):	472,641	0	472,641	
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:	(248,192)	0	(248,192)	
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	89,334		89,334	11
INTEREST ON SPECIAL ASSESSMENTS	8,876	0	8,876	12
Total (Acct. 419):	98,210	0	98,210	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		45,203	45,203	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
CELL TOWER LEASE INCENTIVE	22,001		22,001	14
Total (Acct. 421):	22,001	45,203	67,204	
TOTAL OTHER INCOME:	120,211	45,203	165,414	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(91,278)	0	(91,278)	15
NONE			0	16
Total (Acct. 425):	(91,278)	0	(91,278)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	211,111	211,111	17
NONE			0	18
Total (Acct. 426):	0	211,111	211,111	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(91,278)	211,111	119,833	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	43,297	0	43,297	19
Total (Acct. 427):	43,297	0	43,297	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT ISSUANCE COSTS	2,880		2,880	20
Total (Acct. 428):	2,880	0	2,880	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	21
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	22
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	23
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	24
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	46,177	0	46,177	
NET INCOME:	(82,880)	(165,908)	(248,788)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	5,909,495	16,225,684	22,135,179	25
Total (Acct. 216):	5,909,495	16,225,684	22,135,179	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	(82,880)	(165,908)	(248,788)	26
Total (Acct. 433):	(82,880)	(165,908)	(248,788)	
Miscellaneous Credits to Surplus (434):				
NONE			0	27
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	28
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	29
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	30
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	5,826,615	16,059,776	21,886,391	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,979,141	0	0	0	1,979,141	1
Less: interdepartmental sales	4,191		0	0	4,191	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	1,974,950	0	0	0	1,974,950	

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	432,679	0	432,679	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	432,679	0	432,679	

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	8.0	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)	32,723,826	32,055,725	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	6,161,632	5,638,596	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	26,562,194	26,417,129	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	182,220	221,484	8
Sinking Funds (125)	0	0	9
Depreciation Fund (126)	19,979	14,579	10
Other Special Funds (128)	472,308	685,714	11
Total Other Property and Investments	674,507	921,777	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,149,956	1,540,224	12
Special Deposits (134)	0		13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	589,427	452,902	17
Other Accounts Receivable (143)	0	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	282,496	264,659	20
Plant Materials and Operating Supplies (154)	0	0	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	1,600	25
Interest and Dividends Receivable (171)	12,099	13,836	26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	2,033,978	2,273,221	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	27,198	30,078	29
Extraordinary Property Losses (182)	0		30
Preliminary Survey and Investigation Charges (183)	0		31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	0		34
Total Deferred Debits	27,198	30,078	
Total Assets and Other Debits	29,297,877	29,642,205	

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)	4,412,414	4,412,414	35
Appropriated Earned Surplus (215)			36
Unappropriated Earned Surplus (216)	21,886,391	22,135,179	37
Total Proprietary Capital	26,298,805	26,547,593	
LONG-TERM DEBT			
Bonds (221)	1,045,000	1,090,000	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	1,045,000	1,090,000	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	78,203	64,543	42
Payables to Municipality (233)	0	0	43
Customer Deposits (235)			44
Taxes Accrued (236)	446,759	426,855	45
Interest Accrued (237)	3,500	3,618	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	13,694	11,370	48
Total Current and Accrued Liabilities	542,156	506,386	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	1,411,916	1,498,226	51
Total Deferred Credits	1,411,916	1,498,226	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	29,297,877	29,642,205	

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	32,055,725	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)	13,161,345	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	18,988,807	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)	154,154				6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	419,520				8
Total Utility Plant	32,723,826	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)	3,189,808	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	2,971,824	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	6,161,632	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	26,562,194	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)	2,877,883				2,877,883	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	314,394				314,394	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	32,212				32,212	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	346,606	0	0	0	346,606	16
Debits during year						17
Book cost of plant retired	34,681				34,681	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	34,681	0	0	0	34,681	25
Balance end of year (111.1)	3,189,808	0	0	0	3,189,808	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)	2,760,713				2,760,713	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	211,111				211,111	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				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	211,111	0	0	0	211,111	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal	0				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)	2,971,824	0	0	0	2,971,824	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

- | |
|--|
| <p>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.</p> |
|--|

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

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

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

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)		0	2
Sewer utility (154)		0	3
Heating utility (154)		0	4
Gas utility (154)		0	5
Merchandise (155)		0	6
Other materials & supplies (156)		0	7
Stores expense (163)		0	8
Total Materials and Supplies	0	0	

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
2005 REVENUE BONDS	2,880	428	27,198	1
Total			27,198	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	4,412,414	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>4,412,414</u></u>	

BONDS (ACCT. 221)

1. Report hereunder information required for each separate issue of bonds.
2. If there is more than one interest rate for an aggregate obligation issue, average the interest rates and report one rate.
3. Proceeds advanced by the municipality from sale of general obligation bonds, if repayable by utility, should be included in account 223.

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
2005 REVENUE BONDS	06/15/2005	12/01/2025	3.84%	1,045,000	1
Total Bonds (Account 221):				1,045,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		2
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	426,855	1
Accruals:		
Charged water department expense	472,641	2
Charged electric department expense		3
Charged sewer department expense	8,097	4
Other (explain):		
NONE		5
Total Accruals and other credits	480,738	
Taxes paid during year:		
County, state and local taxes	426,855	6
Social Security taxes	32,302	7
PSC Remainder Assessment	1,677	8
Other (explain):		
NONE		9
Total payments and other debits	460,834	
Balance end of year	446,759	

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)					
2005 REVENUE BONDS	3,618	43,297	43,415	3,500	1
Subtotal	3,618	43,297	43,415	3,500	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	3
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	4
Subtotal	0	0	0	0	
Total	3,618	43,297	43,415	3,500	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	182,220	2
Total (Acct. 124):	182,220	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
DEPRECIATION ACCOUNT	19,979	4
Total (Acct. 126):	19,979	
Other Special Funds (128):		
IMPACT FEE ACCOUNT	359,808	5
RESERVE ACCOUNT	90,000	6
REDEMPTION ACCOUNT	22,500	7
Total (Acct. 128):	472,308	
Special Deposits (134):		
NONE		8
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		9
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	589,427	10
Electric		11
Sewer (Regulated)		12
Other (specify):		
NONE		13
Total (Acct. 142):	589,427	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		14
Merchandising, jobbing and contract work		15
Other (specify):		
NONE		16
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM SEWER FOR JOINT METERING EXPENSE	282,496	* 17
Total (Acct. 145):	282,496	

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	1,369,176	25
ACCRUED COMPENSATED ABSENCES	42,740	26
Total (Acct. 253):	1,411,916	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$10,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Individual titles provide adequate explanation

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)	13,039,054	0	0	0	13,039,054	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	3,033,845	0	0	0	3,033,845	4
Customer Advances for Construction					0	5
Regulatory Liability	1,414,815	0	0	0	1,414,815	6
NONE					0	7
Average Net Rate Base	8,590,394	0	0	0	8,590,394	
Net Operating Income	(248,192)	0	0	0	(248,192)	8
Net Operating Income as a percent of						
Average Net Rate Base	-2.89%	N/A	N/A	N/A	-2.89%	

**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	1,460,454	0	0	0	1,460,454	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	91,278	0	0	0	91,278	3
Other (specify):						
NONE					0	4
Balance End of Year	1,369,176	0	0	0	1,369,176	

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)	1,909,702	1,926,418	1
Total Sales of Water	1,909,702	1,926,418	
Other Operating Revenues			
Forfeited Discounts (470)	13,154	11,815	2
Rents from Water Property (472)	33,035	19,335	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	23,250	22,610	5
Total Other Operating Revenues	69,439	53,760	
Total Operating Revenues	1,979,141	1,980,178	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	92,866	117,271	6
Pumping Expenses (620-633)	228,454	226,964	7
Water Treatment Expenses (640-652)	67,014	66,596	8
Transmission and Distribution Expenses (660-678)	557,009	171,305	9
Customer Accounts Expenses (901-906)	29,227	25,848	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	465,728	488,124	12
Total Operation and Maintenance Expenses	1,440,298	1,096,108	
Other Operating Expenses			
Depreciation Expense (403)	314,394	339,189	13
Amortization Expense (404-407)		0	14
Taxes (408)	472,641	455,727	15
Total Other Operating Expenses	787,035	794,916	
Total Operating Expenses	2,227,333	1,891,024	
NET OPERATING INCOME	(248,192)	89,154	

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)	4	400	835	2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	4	400	835	
Metered Sales to General Customers (461)				
Residential (461.1)	4,628	306,127	837,476	5
Commercial (461.2)	801	168,601	359,416	6
Industrial (461.3)	21	36,936	65,066	7
Public Authority (461.4)	19	10,774	17,524	8
Total Metered Sales to General Customers (461)	5,469	522,438	1,279,482	
Private Fire Protection Service (462)	233		133,370	9
Public Fire Protection Service (463)	1		491,824	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	3	429	4,191	13
Total Sales of Water	5,710	523,267	1,909,702	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

Customer Name (a)	Point of Delivery (b)	Thousands of Gallons Sold (c)	Revenues (d)	1
NONE				1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

1. Report revenues relating to each account and fully describe each item using other than the account title.
2. Report each item (when individually or when like items are combined) greater than \$10,000 (class AB), \$5,000 (class C) and \$2,000 (class D and privates) and all other lesser amounts grouped as Miscellaneous.
3. For a combined utility which also provides sewer service that is based upon water readings, report the return on net investment in meters charged to sewer department in Other Water Revenues (474).

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	491,824	3
NONE		4
Total Public Fire Protection Service (463)	491,824	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	13,154	6
Other (specify):		
Total Forfeited Discounts (470)	13,154	
Rents from Water Property (472):		
CELL PHONE TOWER LEASES	33,035	7
Total Rents from Water Property (472)	33,035	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		9
Return on net investment in meters charged to sewer department	23,250	10
Other (specify):		
Total Other Water Revenues (474)	23,250	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$10,000, 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.

The utility has a substantial amount of meters and the return on investment in meters charged to sewer department was in line with prior years. In 2008, 2006 and 2005 the amounts were \$23,250, \$22,610, and \$23,578, respectively.

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)	0	0	1
Operation Labor and Expenses (601)	49,107	71,103	* 2
Purchased Water (602)	0	0	3
Miscellaneous Expenses (603)	14,268	15,948	4
Rents (604)	0	0	5
Maintenance Supervision and Engineering (610)	20,974	18,901	6
Maintenance of Structures and Improvements (611)	6,853	8,996	7
Maintenance of Collecting and Impounding Reservoirs (612)	0	0	8
Maintenance of Lake, River and Other Intakes (613)	0	0	9
Maintenance of Wells and Springs (614)	0	0	10
Maintenance of Supply Mains (616)	0	0	11
Maintenance of Miscellaneous Water Source Plant (617)	1,664	2,323	12
Total Source of Supply Expenses	92,866	117,271	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)	6,456	6,490	13
Fuel for Power Production (621)	1,286	1,673	14
Power Production Labor and Expenses (622)	0	0	15
Fuel or Power Purchased for Pumping (623)	135,114	125,867	16
Pumping Labor and Expenses (624)	54,613	65,995	* 17
Expenses Transferred--Credit (625)	0	0	18
Miscellaneous Expenses (626)	9,054	10,719	19
Rents (627)	0	0	20
Maintenance Supervision and Engineering (630)	1,699	346	21
Maintenance of Structures and Improvements (631)	12,881	6,393	22
Maintenance of Power Production Equipment (632)	7,063	7,162	23
Maintenance of Pumping Equipment (633)	288	2,319	24
Total Pumping Expenses	228,454	226,964	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)	2,678	3,801	25
Chemicals (641)	33,808	32,653	26
Operation Labor and Expenses (642)	7,022	5,609	27
Miscellaneous Expenses (643)	1,242	1,492	28
Rents (644)	0	0	29
Maintenance Supervision and Engineering (650)	0	0	30
Maintenance of Structures and Improvements (651)	10,573	8,860	31
Maintenance of Water Treatment Equipment (652)	11,691	14,181	32
Total Water Treatment Expenses	67,014	66,596	

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)	3,279	10,446	33
Storage Facilities Expenses (661)	5,635	3,147	34
Transmission and Distribution Lines Expenses (662)	6,536	10,804	35
Meter Expenses (663)	4,932	3,599	36
Customer Installations Expenses (664)	14,910	11,972	37
Miscellaneous Expenses (665)	3,765	3,396	38
Rents (666)		0	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		0	41
Maintenance of Distribution Reservoirs and Standpipes (672)	398,967	10,896	* 42
Maintenance of Transmission and Distribution Mains (673)	54,992	50,149	43
Maintenance of Services (675)	11,070	9,661	44
Maintenance of Meters (676)	5,357	13,062	45
Maintenance of Hydrants (677)	38,000	33,583	46
Maintenance of Miscellaneous Plant (678)	9,566	10,590	47
Total Transmission and Distribution Expenses	557,009	171,305	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)	30	30	48
Meter Reading Expenses (902)	2,295	2,654	49
Customer Records and Collection Expenses (903)	26,704	23,069	50
Uncollectible Accounts (904)		0	51
Miscellaneous Customer Accounts Expenses (905)	198	95	52
Customer Service and Information Expenses (906)			53
Total Customer Accounts Expenses	29,227	25,848	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	207,739	209,433	55
Office Supplies and Expenses (921)	6,748	8,015	56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	25,090	46,541	* 58
Property Insurance (924)	32,408	33,312	59
Injuries and Damages (925)		0	60
Employee Pensions and Benefits (926)	164,375	168,419	61
Regulatory Commission Expenses (928)	129	0	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

Each expense account that has an increase or a decrease when compared to the previous year of greater than 15 percent, but not less than \$10,000, shall be fully explained in the schedule footnotes.

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	8,095	1,196	64
Rents (931)		0	65
Maintenance of General Plant (932)	21,144	21,208	66
Total Administrative and General Expenses	465,728	488,124	
Total Operation and Maintenance Expenses	1,440,298	1,096,108	

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 15%, but not less \$10,000, please explain.

(672) Expense in the current year relates to repainting and reconditioning for Water Tower #2.

(923) In 2007, there was a one time expense for a study for Well #8, 9, 10. Nothing of this sort occurred in 2008.

(624) & (601) In 2007, there were 4 FT operations employees, plus one employee who had paid leave through October of 2007. Retirement and Health Insurance was paid for all 5 employees in 2007. In 2008, there were only 4 FT employees paid.

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		446,759	426,854	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		8,097	7,689	2
Net property tax equivalent		438,662	419,165	
Social Security		32,302	34,432	3
PSC Remainder Assessment		1,677	2,130	4
Other (specify): NONE			0	5
Total tax expense		472,641	455,727	

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			Washington				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.171990				3
County tax rate	mills		2.746770				4
Local tax rate	mills		4.483840				5
School tax rate	mills		9.088954				6
Voc. school tax rate	mills		1.860042				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		18.351596				10
Less: state credit	mills		1.556576				11
Net tax rate	mills		16.795020				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.483840				14
Combined School Tax Rate	mills		10.948996				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.432836				17
Total Tax Rate	mills		18.351596				18
Ratio of Local and School Tax to Total	dec.		0.840953				19
Total tax net of state credit	mills		16.795020				20
Net Local and School Tax Rate	mills		14.123828				21
Utility Plant, Jan. 1	\$	32,055,725	32,055,725				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	32,055,725	32,055,725				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	32,055,725	32,055,725				26
Assessment Ratio	dec.		0.986768				27
Assessed Value	\$	31,631,564	31,631,564				28
Net Local & School Rate	mills		14.123828				29
Tax Equiv. Computed for Current Year	\$	446,759	446,759				30
Tax Equivalent per 1994 PSC Report	\$	352,393					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	446,759					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 \$100,000. 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)	36,012				36,012	4
Structures and Improvements (311)	13,591				13,591	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	470,383				470,383	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	519,986	0	0	0	519,986	
PUMPING PLANT						
Land and Land Rights (320)	1,000				1,000	11
Structures and Improvements (321)	612,397				612,397	12
Other Power Production Equipment (323)	46,600				46,600	13
Electric Pumping Equipment (325)	470,361	8,494			478,855	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	12,431				12,431	16
Total Pumping Plant	1,142,789	8,494	0	0	1,151,283	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	543,197	26,716			569,913	18
Sand or Other Media Filtration Equipment (332)	588,340				588,340	19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)					0	21
Total Water Treatment Plant	1,131,537	26,716	0	0	1,158,253	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	3,535				3,535	22
Structures and Improvements (341)	1,442				1,442	23
Distribution Reservoirs and Standpipes (342)	2,318,714				2,318,714	24
Transmission and Distribution Mains (343)	4,701,732	192,657	31,981		4,862,408	* 25
Services (345)	700,323	3,270			703,593	26
Meters (346)	1,162,000	18,801	100		1,180,701	27
Hydrants (348)	452,023	3,280	2,600		452,703	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 \$100,000. 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)	55,389				55,389	29
Total Transmission and Distribution Plant	9,395,158	218,008	34,681	0	9,578,485	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	31,929				31,929	31
Office Furniture and Equipment (391)	17,092				17,092	32
Computer Equipment (391.1)	131,984	10,389			142,373	33
Transportation Equipment (392)	211,795				211,795	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	3,926				3,926	36
Laboratory Equipment (395)	13,776				13,776	37
Power Operated Equipment (396)	87,240	8,705			95,945	38
Communication Equipment (397)	10,329				10,329	39
SCADA Equipment (397.1)	135,057	6,950			142,007	40
Miscellaneous Equipment (398)	84,166				84,166	41
Total General Plant	727,294	26,044	0	0	753,338	
Total utility plant in service directly assignable	12,916,764	279,262	34,681	0	13,161,345	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	12,916,764	279,262	34,681	0	13,161,345	

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)

General footnotes

In Past PSC reports on page W-08 "fire mains" (account number 344) were recorded on a separate line. This account number no longer exists. The beginning balance for "fire mains" of \$25,885, was included in "transmission and distribution mains" (account number 343). Going forward the "fire mains" will be included in the "transmission and distribution mains" 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 \$100,000. 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)	385,000				385,000	24
Transmission and Distribution Mains (343)	15,181,448	4,000			15,185,448	25
Services (345)	1,880,799				1,880,799	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 \$100,000. 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)	1,537,560				1,537,560	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	18,984,807	4,000	0	0	18,988,807	
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	18,984,807	4,000	0	0	18,988,807	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	18,984,807	4,000	0	0	18,988,807	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	3,006	2.90%	435	1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	185,829	2.90%	13,641	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	188,835		14,076	
PUMPING PLANT				
Structures and Improvements (321)	120,536	3.20%	19,597	7
Other Power Production Equipment (323)	3,075	4.40%	2,050	8
Electric Pumping Equipment (325)	209,360	4.40%	20,883	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	11,852	4.40%	547	11
Total Pumping Plant	344,823		43,077	
WATER TREATMENT PLANT				
Structures and Improvements (331)	25,757	3.20%	17,810	12
Sand or Other Media Filtration Equipment (332)	58,652	6.00%	35,300	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	84,409		53,110	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	554	3.20%	46	16
Distribution Reservoirs and Standpipes (342)	436,854	1.90%	44,056	17
Transmission and Distribution Mains (343)	478,893	1.00%	47,899 *	18
Services (345)	155,811	1.70%	11,933	19
Meters (346)	575,168	5.50%	64,424	20
Hydrants (348)	153,519	1.30%	5,881	21
Other Transmission and Distribution Plant (349)	40,099	5.00%	2,769	22
Total Transmission and Distribution Plant	1,840,898		177,008	
GENERAL PLANT				
Structures and Improvements (390)	14,104	2.90%	926	23
Office Furniture and Equipment (391)	10,871	5.80%	991	24
Computer Equipment (391.1)	129,645	26.70%	3,726	25
Transportation Equipment (392)	164,898	13.30%	28,169	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	3,407	5.80%	228	28
Laboratory Equipment (395)	1,460	5.80%	799	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					3,441	1
312					0	2
313					0	3
314					199,470	4
316					0	5
317					0	6
	0	0	0	0	202,911	
321					140,133	7
323					5,125	8
325					230,243	9
326					0	10
328					12,399	11
	0	0	0	0	387,900	
331					43,567	12
332					93,952	13
333					0	14
334					0	15
	0	0	0	0	137,519	
341					600	16
342					480,910	17
343	31,981				494,811 *	18
345					167,744	19
346	100				639,492	20
348	2,600				156,800	21
349					42,868	22
	34,681	0	0	0	1,983,225	
390					15,030	23
391					11,862	24
391.1					133,371	25
392					193,067	26
393					0	27
394					3,635	28
395					2,259	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	27,579	7.50%	6,869	30
Communication Equipment (397)	10,329	9.20%	0	31
SCADA Equipment (397.1)	41,626	9.20%	12,745	32
Miscellaneous Equipment (398)	14,999	5.80%	4,882	33
Total General Plant	418,918		59,335	
Total accum. prov. directly assignable	2,877,883		346,606	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 2,877,883		 346,606	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					34,448	30
397					10,329	31
397.1					54,371	32
398					19,881	33
	0	0	0	0	478,253	
	34,681	0	0	0	3,189,808	
					0	34
	34,681	0	0	0	3,189,808	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Utility or Municipality--

Accumulated Provision for Depreciation - Water --Plant Financed by Utility or Municipality-- (Page W-10)

General footnotes

In Past PSC reports on page W-10 "fire mains" (account number 344) were recorded on a separate line. This account number no longer exists. The beginning balance for "fire mains" of \$6,885, and current depreciation of \$337 were included in "transmission and distribution mains" (account number 343). Going forward the "fire mains" will be included in the "transmission and distribution mains" account.

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Utility or Municipality--

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ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	0	0.00%		11
Total Pumping Plant	0		0	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	70,986	1.90%	7,315	17
Transmission and Distribution Mains (343)	1,984,448	1.00%	151,834	18
Services (345)	434,520	1.70%	31,974	19
Meters (346)	0	0.00%		20
Hydrants (348)	270,759	1.30%	19,988	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	2,760,713		211,111	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					0	11
	0	0	0	0	0	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					78,301	17
343					2,136,282	18
345					466,494	19
346					0	20
348					290,747	21
349					0	22
	0	0	0	0	2,971,824	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

ACCUMULATED PROVISION FOR DEPRECIATION - WATER
--Plant Financed by Contributions--

1. 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 in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	2,760,713		211,111	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	2,760,713		211,111	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER (cont.)
--Plant Financed by Contributions--

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	0	0	0	0	2,971,824	
					0	34
	0	0	0	0	2,971,824	

SOURCES OF WATER SUPPLY - STATISTICS

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

Month (a)	Sources of Water Supply			Total Gallons All Methods (000's) (e)	
	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)		
January			54,717	54,717	1
February			50,483	50,483	2
March			53,447	53,447	3
April			52,719	52,719	4
May			59,648	59,648	5
June			61,062	61,062	6
July			73,587	73,587	7
August			80,282	80,282	8
September			60,705	60,705	9
October			54,902	54,902	10
November			51,339	51,339	11
December			54,632	54,632	12
Total annual pumpage	0	0	707,523	707,523	

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):	707,523	1
Less: Gallons (000's) used in the treatment process:	6,191	2
Subtotal: Gallons (000's) entering distribution system:	701,332	3
Less: Gallons (000's) sold:	523,267	4
Gallons (000's) entering distribution system but not sold:	178,065	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	2,835	7
Gallons (000's) used for fire protection:	1,800	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	28,468	10
Subtotal Estimated Usage:	33,103	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	5,000	13
Gallons (000's) lost due to service leaks or breaks:	4,000	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:	135,962	17
Subtotal of Estimated Losses:	144,962	18
Percentage of water entering distribution system sold:	75%	19
Percentage of unaccounted for water:	19%	20
If more than 15%, indicate causes:		21
Undetected, ongoing leaks and possible low-flow errors on some larger meters.		22
		23
		24
If more than 15%, state what action has been taken to reduce water loss:		25
Have already completed two leak surveys; will continue to survey in the future. Will investigate larger (e.g. 1 1/2") meters to possibly replace with smaller meters and regain more accuracy on low-flow issues.		26
		27
		28
OTHER STATISTICS		29
Maximum gallons pumped by all methods in any one day during reporting year (000 gal.):	3,332	30
Date of maximum: 09/01/2008		31
Cause of maximum: Large amount of watering due to dry weather		32
		33
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.):	1,461	34
Date of minimum: 05/02/2008		35
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,423,448	36
If water is purchased:		37
Vendor Name:		38
Point of Delivery:		39
What percentage of purchased water is surface water?		40
Number of main breaks repaired this year:	2	41
Number of service breaks repaired this year:	1	42
Population served (estimate the number of individuals served):		43
Inside municipality?	5,765	44
Outside municipality?	35	

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	2	342	15	745,000	Yes	1
WELL	3	1,286	14	963,000	Yes	2
WELL	4	1,271	10	520,000	Yes	3
WELL	5	405	12	596,000	Yes	4
WELL	7	400	16	584,000	Yes	5

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	#2	#3	#4	1
Location	WELL #2	WELL #3	WELL #4	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GOULDS PUMPS	GOULDS	5
Year Installed	2006	2006	2004	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	500	800	420	8
Pump Motor or Standby Engine Mfr	USEM	G.E.	G.E.	10
Year Installed	2006	2006	2004	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	50	125	150	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	#5	#7		15
Location	WELL #5	WELL #7		16
Purpose	P	P		17
Destination	D	D		18
Pump Manufacturer	GOULDS	LAYNE		19
Year Installed	2006	1995		20
Type	VERTICAL TURBINE	VERTICAL TURBINE		21
Actual Capacity (gpm)	825	1,200		22
Pump Motor or Standby Engine Mfr	RUSI	US MOTOR		24
Year Installed	2007	1995		25
Type	ELECTRIC	ELECTRIC		26
Horsepower	75	100		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	TOWER #1	TOWER #2	TOWER #3	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET	ET	3 4
Year constructed	1991	1990	2003	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	STEEL	7 8
Elevation difference in feet (See Headnote 3.)	135	135	190	9 10
Total capacity in gallons (actual)	500,000	500,000	1,000,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	LIQUID	14 15
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	21 22 23
Is a corrosion control chemical used (yes, no)?	N	Y	N	24 25
Is water fluoridated (yes, no)?	Y	Y	Y	26 27
Footnotes				28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	1.000	0				0	1
M	D	6.000	16,041				16,041	2
P	D	6.000	32,491				32,491	3
M	D	8.000	1,348				1,348	4
P	D	8.000	193,051				193,051	5
P	D	10.000	1,985				1,985	6
A	D	12.000	2,618				2,618	7
M	D	12.000	8,769				8,769	8
P	D	12.000	144,931	27	27		144,931	* 9
M	D	16.000	45,096	0	401		44,695	10
P	D	16.000	19,318	401			19,719	* 11
M	D	18.000	44				44	12
Total Within Municipality			465,692	428	428	0	465,692	
Total Utility			465,692	428	428	0	465,692	

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.

\$4,000 of main additions were financed by developer contributions. The remaining \$192,657 was financed by the water utility.

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	202				202		1
M	1.000	2,903				2,903		2
P	1.250	306				306		3
M	1.250	81				81		4
P	1.500	236				236		5
M	1.500	182				182		6
P	2.000	26				26		7
M	2.000	418				418		8
P	4.000	10				10		9
M	4.000	5				5		10
M	6.000	6				6		11
P	6.000	106	1			107		12
P	8.000	8				8		13
M	8.000	8				8		14
P	10.000	2				2		15
P	12.000	1				1		16
Total Utility		4,500	1	0	0	4,501	0	

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.
\$3,270 of the service additions were financed by the utility.

If Utility-Owned Service Not In Use at End of Year is reported as zero, please explain.
there were no utility owned services not in used at the end of the year.

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	5,085		1		5,084	254	1
1.000	167	12		1	180	10	* 2
1.250	0				0	0	3
1.500	158				158	21	4
2.000	37				37	0	5
3.000	21	1			22	0	6
4.000	3				3	0	7
6.000	5				5	0	* 8
8.000	3				3	0	9
Total:	5,479	13	1	1	5,492	285	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	4,698	247	4	6	6	123	5,084	1
1.000	2	126	5	7	2	38	180	* 2
1.250	0	0	0	0	0	0	0	3
1.500	0	124	4	8	0	22	158	4
2.000	0	26	4	2	0	5	37	5
3.000	0	9	3	2	6	2	22	6
4.000	0	1	2	0	0	0	3	7
6.000	0	2	0	1	2	0	5	* 8
8.000	0	0	0	0	3	0	3	9
Total:	4,700	535	22	26	19	190	5,492	

METERS

Meters (Page W-21)

Explain all reported adjustments.

The Water Utility inventory noted an additional meter not previously reported in the statistical section. An adjustment was recorded to properly report the number of meters in the water system.

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

Meter testing is done according to the PSC requirements.

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

Yes

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

The utility had taken the position that 6-inch or larger meters will be tested every 2 years. These meters were tested in 2007 and will be tested in 2009.

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	1,125	2	2		1,125	2
Total Fire Hydrants	1,125	2	2	0	1,125	
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:	1,125
Number of distribution system valves end of year:	1,120
Number of distribution valves operated during year:	169