



3015 (02-05-09)

ANNUAL REPORT

OF

Name: GRESHAM MUNICIPAL WATER AND SEWER UTILITY

Principal Office: P.O. BOX 50
GRESHAM, WI 54128

For the Year Ended: DECEMBER 31, 2008

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

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

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

GENERAL RULES FOR REPORTING

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

SIGNATURE PAGE

I GRACE SCHWEFEL of
(Person responsible for accounts)
GRESHAM MUNICIPAL WATER AND SEWER UTILITY, certify that I
(Utility Name)

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

(Signature of person responsible for accounts) 03/13/2009
(Date)

UTILITY CLERK
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: GRESHAM MUNICIPAL WATER AND SEWER UTILITY**Utility Address:** P.O. BOX 50
GRESHAM, WI 54128**When was utility organized?** 1/1/1955**Report any change in name:****Effective Date:****Utility Web Site:**

Utility employee in charge of correspondence concerning this report:

Name: GRACE SCHWEFEL**Title:** FINANCIAL MANAGER**Office Address:**P.O. BOX 50
GRESHAM, WI 54128**Telephone:** (715) 787 - 3244**Fax Number:** (715) 787 - 1313**Email Address:** gresham@villageofgresham.us

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

Name: DAVID MACCOUX**Title:** SHAREHOLDER**Office Address:** SCHENCK SC2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819**Telephone:** (920) 411 - 4114**Fax Number:** (920) 436 - 7808**Email Address:** dave.maccoux@schencksolutions.com

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

Name: RICK GIESE**Title:** CHAIRMAN**Office Address:**P.O. BOX 50
GRESHAM, WI 54128**Telephone:** (715) 787 - 3244**Fax Number:** (715) 787 - 1313**Email Address:** gresham@villageofgresham.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: DAVID MACCOUX**Title:** SHAREHOLDER**Office Address:** SCHENCK SC200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305-3819**Telephone:** (920) 411 - 4114**Fax Number:** (920) 736 - 7808**Email Address:** dave.maccoux@schencksolutions

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/13/2009

Period covered by most recent audit: 1/1/08 - 12/31/08

Names and titles of utility management including manager or superintendent:

Name: BRUCE CHRIST

Title: OPERATIONS MANAGER

Office Address:

P.O. BOX 50
GRESHAM, WI 54128

Telephone: (715) 787 - 3244

Fax Number: (715) 787 - 1313

Email Address: gresham@villageofgresham.us

Name of utility commission/committee: UTILITY COMMITTEE

Names of members of utility commission/committee:

ART BAHR
RICK GIESE, CHAIRMAN
PAT HOFFMAN

Is sewer service rendered by the utility? YES

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? YES

Date of Ordinance: 1/1/1955

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)	203,281	198,136	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	170,910	168,056	2
Depreciation Expense (403)	26,871	26,761	3
Amortization Expense (404-407)	0		4
Taxes (408)	19,630	23,263	5
Total Operating Expenses	217,411	218,080	
Net Operating Income	(14,130)	(19,944)	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	(14,130)	(19,944)	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	89,301	2,471	10
Miscellaneous Nonoperating Income (421)	12,300	107,146	11
Total Other Income	101,601	109,617	
Total Income	87,471	89,673	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(14,531)	(14,531)	12
Other Income Deductions (426)	43,065	39,960	13
Total Miscellaneous Income Deductions	28,534	25,429	
Income Before Interest Charges	58,937	64,244	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	62,096	25,522	14
Amortization of Debt Discount and Expense (428)	174	73	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	(5,775)	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	62,270	19,820	
Net Income	(3,333)	44,424	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	1,499,452	1,455,028	20
Balance Transferred from Income (433)	(3,333)	44,424	21
Miscellaneous Credits to Surplus (434)	17,880	0	* 22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0		25
Total Unappropriated Earned Surplus End of Year (216)	1,513,999	1,499,452	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	203,281	0	203,281	1
Total (Acct. 400):	203,281	0	203,281	
Operation and Maintenance Expense (401-402):				
Derived	170,910	0	170,910	2
Total (Acct. 401-402):	170,910	0	170,910	
Depreciation Expense (403):				
Derived	26,871	0	26,871	3
Total (Acct. 403):	26,871	0	26,871	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	19,630	0	19,630	5
Total (Acct. 408):	19,630	0	19,630	
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:	(14,130)	0	(14,130)	
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):				
INTERST AND DIVIDEND INCOME	89,301		89,301	11
Total (Acct. 419):	89,301	0	89,301	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		12,300	12,300	* 12
Contributed Plant - Sewer			0	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 Miscellaneous Nonoperating Income, Account 421.

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
Total (Acct. 421):	0	12,300	12,300	
TOTAL OTHER INCOME:	89,301	12,300	101,601	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(14,531)	0	(14,531)	15
NONE			0	16
Total (Acct. 425):	(14,531)	0	(14,531)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	25,226	25,226	17
Depreciation Expense on Contributed Plant - Sewer	0	17,839	17,839	18
NONE			0	19
Total (Acct. 426):	0	43,065	43,065	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(14,531)	43,065	28,534	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	62,096	0	62,096	20
Total (Acct. 427):	62,096	0	62,096	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION EXP	174		174	21
Total (Acct. 428):	174	0	174	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	22
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	23
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	24
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	25
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	62,270	0	62,270	
NET INCOME:	27,432	(30,765)	(3,333)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	(21,372)	1,520,824	1,499,452	26
Total (Acct. 216):	(21,372)	1,520,824	1,499,452	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	27,432	(30,765)	(3,333)	27
Total (Acct. 433):	27,432	(30,765)	(3,333)	
Miscellaneous Credits to Surplus (434):				
2007 TAX EQUIVALENT FORGIVEN BY VILLAGE IN 2008	17,092	0	17,092	* 28
2007 AUDIT ENTRIES POSTED AFTER PSC REPORT SUBMISSION	788		788	29
Total (Acct. 434):	17,880	0	17,880	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	30
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	31
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	32
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	23,940	1,490,059	1,513,999	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

General footnotes

Commerce grant received and the contributed plant is reported in construction work in progress at year end.

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

The Village forgave the 2007 property tax equivalent in 2008. In addition, sewer miscellaneous expenses were reduced by \$788 after the PSC report was filed.

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	114,161	0	89,120	0	203,281	1
Less: interdepartmental sales	2,504		207	0	2,711	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	387				387	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	111,270	0	88,913	0	200,183	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.0	1
Electric		2
Gas		3
Sewer	2.0	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	3,039,679	3,005,322	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	826,743	759,022	2
Net Utility Plant	2,212,936	2,246,300	
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	0	5
Other Investments (124)	548,693	580,509	6
Sinking Funds (125)	0	17,917	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	548,693	598,426	
CURRENT AND ACCRUED ASSETS			
Cash (131)		(35,239)	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	23,557	19,685	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	38,661	0	18
Plant Materials and Operating Supplies (154)	0	6,241	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	62,218	(9,313)	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	6,727	6,901	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	6,727	6,901	
Total Assets and Other Debits	2,830,574	2,842,314	

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)	4,526	4,526	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	1,513,999	1,499,452	35
Total Proprietary Capital	1,518,525	1,503,978	
LONG-TERM DEBT			
Bonds (221)	297,290	300,979	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	735,946	780,459	38
Total Long-Term Debt	1,033,236	1,081,438	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	23,987	8,223	40
Payables to Municipality (233)	11,400	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	24,164	14,381	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	1,296	1,797	46
Total Current and Accrued Liabilities	60,847	24,401	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	217,966	232,497	49
Total Deferred Credits	217,966	232,497	
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	2,830,574	2,842,314	

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	1,626,152	1,379,170	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)	547,431	507,190	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	1,083,654	853,884	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)		22,411			6
Construction Work in Progress (107)	25,109				7
Total Utility Plant	1,656,194	1,383,485	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)	112,360	233,289	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	146,855	334,239	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	259,215	567,528	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	1,396,979	815,957	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	98,469	222,524			320,993	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	14,177	12,694			26,871	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	851	(851)			0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	15,028	11,843	0	0	26,871	16
Debits during year						17
Book cost of plant retired	1,137	1,078			2,215	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	1,137	1,078	0	0	2,215	25
Balance end of year (111.1)	112,360	233,289	0	0	345,649	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)	Sewer (c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	121,629	316,400			438,029	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	25,226	17,839			43,065	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	25,226	17,839	0	0	43,065	16
Debits during year						17
Book cost of plant retired	0	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)	146,855	334,239	0	0	481,094	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)	0	5,887
Sewer utility (154)	0	354
Heating utility (154)		
Gas utility (154)		0
Merchandise (155)		0
Other materials & supplies (156)		0
Stores expense (163)		
Total Materials and Supplies	0	6,241

**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)				
AMORTIZATION OF DEBT DISCOUNT	174	428	6,727	1
Total			6,727	
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	4,526	1
Changes during year (explain):		
Balance end of year	4,526	2

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)	
MORTGAGE REVENUE BOND	08/21/2003	09/01/2043	4.25%	297,290	1
Total Bonds (Account 221):				297,290	

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)					
USDA SPECIAL ASSESSMENT B BONDS	04/25/2007	04/01/2047	4.12%	595,946	2
BOND ANTICIPATION NOTE	04/25/2006	03/20/2015	4.47%	140,000	3
Total for Account 224				735,946	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	16,737	2
Charged electric department expense		3
Charged sewer department expense	2,893	4
Other (explain):		
NONE		5
Total Accruals and other credits	19,630	
Taxes paid during year:		
County, state and local taxes	14,438	6
Social Security taxes	5,022	7
PSC Remainder Assessment	170	8
Other (explain):		
NONE		9
Total payments and other debits	19,630	
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)					
USDA MORTGAGE REVENUE BOND	4,252	12,723	12,752	4,223	1
Subtotal	4,252	12,723	12,752	4,223	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
WATER AND SEWER LOAN	1,856	12,258	13,245	869	3
USDA SPECIAL ASSESSMENT B BONDS	8,273	37,115	26,316	19,072	4
Subtotal	10,129	49,373	39,561	19,941	
Notes Payable (231)					
ST BORROWING & BOND ANTICIPATION NOTE	0			0	5
Subtotal	0	0	0	0	
Total	14,381	62,096	52,313	24,164	

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	548,693	2
Total (Acct. 124):	548,693	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	11,417	8
Electric		9
Sewer (Regulated)	12,140	10
Other (specify):		
NONE		11
Total (Acct. 142):	23,557	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
DUE FROM GENERAL FUND	38,661	15
Total (Acct. 145):	38,661	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

	Particulars (a)	Balance End of Year (b)
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):		0
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):		0
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):		0
Payables to Municipality (233):		
TEMP CASH ADVANCE		11,400
Total (Acct. 233):		11,400
Other Deferred Credits (253):		
Regulatory Liability		217,966
NONE		24
Total (Acct. 253):		217,966

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$2,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Delinquent Utility and Special Assessment Charges put on tax roll

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)	544,965	0	505,032	0	1,049,997	1
Materials and Supplies	2,943	0	177	0	3,120	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	105,414	0	227,906	0	333,320	4
Customer Advances for Construction					0	5
Regulatory Liability	35,030	0	190,201	0	225,231	6
NONE					0	7
Average Net Rate Base	407,464	0	87,102	0	494,566	
Net Operating Income	1,433	0	(15,563)	0	(14,130)	8
Net Operating Income as a percent of						
Average Net Rate Base	0.35%	N/A	-17.87%	N/A	-2.86%	

**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	36,160	0	196,337	0	232,497	1
Add credits during year:					0	2
Deduct charges:						
Miscellaneous Amortization (425)	2,260	0	12,271	0	14,531	3
Other (specify):					0	4
Balance End of Year	33,900	0	184,066	0	217,966	

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.

The water and sewer utility applied for and received rate increases for service rendered after November 14, 2008 (2410-UR-102).

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	112,108	108,591	1
Total Sales of Water	112,108	108,591	
Other Operating Revenues			
Forfeited Discounts (470)	921	856	2
Rents from Water Property (472)	0		3
Interdepartmental Rents (473)	0		4
Other Water Revenues (474)	1,132	1,694	5
Total Other Operating Revenues	2,053	2,550	
Total Operating Revenues	114,161	111,141	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	43,094	43,780	6
General Operating Expenses (680-691)	38,720	33,740	7
Total Operation and Maintenance Expenses	81,814	77,520	
Other Operating Expenses			
Depreciation Expense (403)	14,177	14,672	8
Amortization Expense (404-407)			9
Taxes (408)	16,737	19,985	10
Total Other Operating Expenses	30,914	34,657	
Total Operating Expenses	112,728	112,177	
NET OPERATING INCOME	1,433	(1,036)	

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)	239	8,889	65,679	5
Commercial (461.2)	28	2,295	14,466	6
Industrial (461.3)	1	69	761	7
Public Authority (461.4)	2	628	2,833	8
Total Metered Sales to General Customers (461)	270	11,881	83,739	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		25,865	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)	8	88	2,504	13
Total Sales of Water	279	11,969	112,108	

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)	25,865	3
NONE		4
Total Public Fire Protection Service (463)	25,865	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	921	6
Other (specify):		
Total Forfeited Discounts (470)	921	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		9
CUSTOMER CONNECTION CHARGES	745	10
Return on net investment in meters charged to sewer department	387	11
Other (specify):		
Total Other Water Revenues (474)	1,132	

OTHER OPERATING REVENUES (WATER)

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

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

Grant for Water capital projects

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	24,790	30,355	1
Purchased Water (610)		0	2
Fuel or Power Purchased for Pumping (620)	6,591	6,424	3
Chemicals (630)	1,243	441	4
Supplies and Expenses (640)	8,723	4,010	5
Repairs of Water Plant (650)	1,747	2,550	6
Transportation Expenses (660)		0	7
Total Plant Operation and Maintenance Expenses	43,094	43,780	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	8,255	8,484	8
Office Supplies and Expenses (681)	1,625	1,442	9
Outside Services Employed (682)	5,392	4,689	10
Insurance Expense (684)	7,282	3,059	11
Employees Pensions and Benefits (686)	14,011	15,219	12
Regulatory Commission Expenses (688)	750	0	13
Miscellaneous General Expenses (689)	1,405	638	14
Uncollectible Accounts (690)		209	15
Customer Service and Informational Expenses (691)			16
Total General Operating Expenses	38,720	33,740	
Total Operation and Maintenance Expenses	81,814	77,520	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

Account 640 - Increase in need for supplies in 2008

Account 684 - Increase due to increase in premiums and allocation on insurance expense in 2008 by the village

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		14,438	17,092	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		136	189	2
Net property tax equivalent		14,302	16,903	
Social Security		2,350	2,984	3
PSC Remainder Assessment		85	98	4
Other (specify): NONE			0	5
Total tax expense		16,737	19,985	

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			Shawano				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.176898				3
County tax rate	mills		4.699670				4
Local tax rate	mills		1.663366				5
School tax rate	mills		6.524532				6
Voc. school tax rate	mills		1.543344				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		14.607810				10
Less: state credit	mills		0.764026				11
Net tax rate	mills		13.843784				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		1.663366				14
Combined School Tax Rate	mills		8.067876				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		9.731242				17
Total Tax Rate	mills		14.607810				18
Ratio of Local and School Tax to Total	dec.		0.666167				19
Total tax net of state credit	mills		13.843784				20
Net Local and School Tax Rate	mills		9.222273				21
Utility Plant, Jan. 1	\$	1,626,152	1,626,152				22
Materials & Supplies	\$	5,887	5,887				23
Subtotal	\$	1,632,039	1,632,039				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	1,632,039	1,632,039				26
Assessment Ratio	dec.		0.959232				27
Assessed Value	\$	1,565,504	1,565,504				28
Net Local & School Rate	mills		9.222273				29
Tax Equiv. Computed for Current Year	\$	14,438	14,438				30
Tax Equivalent per 1994 PSC Report	\$	3,021					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	14,438					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)	500				500	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	500	0	0	0	500	
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)	28,031				28,031	8
Supply Mains (316)	39,675				39,675	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	67,706	0	0	0	67,706	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	11,669				11,669	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	8,634				8,634	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	20,303	0	0	0	20,303	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	225,280				225,280	18
Sand or Other Media Filtration Equipment (332)	51,789				51,789	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	277,069	0	0	0	277,069	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	500				500	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	7,796				7,796	24
Transmission and Distribution Mains (343)	106,343				106,343	25
Services (345)	14,059				14,059	26
Meters (346)	19,449	1,164	646		19,967	27
Hydrants (348)	25,504	4,905	491		29,918	28

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	173,651	6,069	1,137	0	178,583	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	125				125	31
Office Furniture and Equipment (391)	759				759	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)	2,386				2,386	41
Total General Plant	3,270	0	0	0	3,270	
Total utility plant in service directly assignable	542,499	6,069	1,137	0	547,431	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	542,499	6,069	1,137	0	547,431	

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)	18,396				18,396	8
Supply Mains (316)	36,891				36,891	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	55,287	0	0	0	55,287	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	16,409				16,409	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	10,926				10,926	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	27,335	0	0	0	27,335	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	351,095				351,095	18
Sand or Other Media Filtration Equipment (332)	80,479				80,479	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	431,574	0	0	0	431,574	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	8,498				8,498	24
Transmission and Distribution Mains (343)	449,932				449,932	25
Services (345)	44,063				44,063	26
Meters (346)	11,239				11,239	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)	55,588				55,588	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	569,320	0	0	0	569,320	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	138				138	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)					0	41
Total General Plant	138	0	0	0	138	
Total utility plant in service directly assignable	1,083,654	0	0	0	1,083,654	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	1,083,654	0	0	0	1,083,654	

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			1,483	1,483	1
February			1,418	1,418	2
March			1,495	1,495	3
April			1,410	1,410	4
May			1,500	1,500	5
June			1,532	1,532	6
July			1,535	1,535	7
August			1,457	1,457	8
September			1,338	1,338	9
October			1,423	1,423	10
November			1,326	1,326	11
December			1,406	1,406	12
Total annual pumpage	0	0	17,323	17,323	

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):	17,323	1
Less: Gallons (000's) used in the treatment process:	3,207	2
Subtotal: Gallons (000's) entering distribution system:	14,116	3
Less: Gallons (000's) sold:	11,969	4
Gallons (000's) entering distribution system but not sold:	2,147	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	1,887	7
Gallons (000's) used for fire protection:	6	8
Gallons (000's) used to prevent freezing of distribution system:	231	9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	2,124	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	23	17
Subtotal of Estimated Losses:	23	18
Percentage of water entering distribution system sold:	85%	19
Percentage of unaccounted for water:	0%	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.)	78	22
Date of maximum: 07/04/2008		23
Cause of maximum: Hydrant Leak		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	28	25
Date of minimum: 04/30/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	55,386	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:	0	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	283	35
Outside municipality?	2	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)	
1030 ZOGLMAN STREET	3	406	6	122,000	Yes	1
1490 MAIN STREET	2	420	6	108,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL 2	WELL 3	WTF #1	1
Location	1490 MAIN	1030 ZOGLMAN	900 ZOGLMAN	2
Purpose	P	P	B	3
Destination	T	T	D	4
Pump Manufacturer	GOULDS	PLEUGER	RELIANCE ELECTRIC	5
Year Installed	1996	2003	2003	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	OTHER	7
Actual Capacity (gpm)	80	85	500	8
Pump Motor or Standby Engine Mfr	WESTINGHOUSE	GRUNDFOS	RELIANCE ELECTRIC	9
Year Installed	1955	2003	2003	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	5	10	40	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WTF #2	WTF #3		15
Location	900 ZOGLMAN	900 ZOGLMAN		16
Purpose	B	B		17
Destination	D	D		18
Pump Manufacturer	RELIANCE ELECTRIC	RELIANCE ELECTRIC		19
Year Installed	2003	2003		20
Type	OTHER	OTHER		21
Actual Capacity (gpm)	100	100		22
Pump Motor or Standby Engine Mfr	RELIANCE ELECTRIC	RELIANCE ELECTRIC		23
Year Installed	2003	2003		24
Type	ELECTRIC	ELECTRIC		25
Horsepower	10	10		26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	1		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	S		3
Year constructed	1955		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	78		6
Total capacity in gallons (actual)	100,000		7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	CENTRAL FACILITIES		11
Filters, type (gravity, pressure, other, none)	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000		13
Is a corrosion control chemical used (yes, no)?	N		14
Is water fluoridated (yes, no)?	N		15
			16
Footnotes			17
			18
			19
			20
			21
			22
			23
			24
			25
			26
			27
			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				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
P	D	2.000	340				340	1
A	D	4.000	454				454	2
A	D	6.000	17,415				17,415	3
M	S	6.000	670				670	4
P	D	6.000	2,711				2,711	5
P	S	6.000	1,750				1,750	6
A	D	8.000	3,195				3,195	7
M	T	8.000	524				524	8
P	D	8.000	4,150				4,150	9
Total Within Municipality			31,209	0	0	0	31,209	
Total Utility			31,209	0	0	0	31,209	

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	22				22		1
P	0.750	277				277	45	2
M	1.000	7				7		3
M	1.500	2				2		4
P	2.000	1				1	1	5
M	2.000	2				2		6
Total Utility		311	0	0	0	311	46	

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	300	32			332	0	1
1.000	9		2		7	0	2
1.250	1				1	0	3
1.500	4		1		3	0	4
2.000	4				4	0	5
2.500	1				1	0	6
3.000	1				1	0	7
Total:	320	32	3	0	349	0	

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	272	22	0	1	4	33	332	1
1.000	1	2	1	0	2	1	7	2
1.250	0	0	0	0	0	1	1	3
1.500	0	2	0	0	1	0	3	4
2.000		1	0	1	0	2	4	5
2.500	0	0	0	0	1	0	1	6
3.000	0	0	0	0	0	1	1	7
Total:	273	27	1	2	8	38	349	

METERS

Meters (Page W-21)

If Tested During Year column total is zero, please explain.

Village does not test meters. It replaces meters as needed.

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.

Yee

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	52	1	1	0	52	2
Total Fire Hydrants	52	1	1	0	52	
Flushing Hydrants						
	5				5	3
Total Flushing Hydrants	5	0	0	0	5	

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:	46
Number of distribution system valves end of year:	62
Number of distribution valves operated during year:	37

SEWER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sewage Operating Revenues			
Sewage Operating Revenues (621-626)	86,820	85,024	1
Total Sewage Operating Revenues	86,820	85,024	
Other Operating Revenues			
Customer Forfeited Discounts (631)	992	939	2
Servicing of Customers Laterals (632)	0	0	3
Sale of Fertilizer (633)	0	0	4
Rent from Sewerage Properties (634)	0	0	5
Miscellaneous Operating Revenues (635)	1,308	1,032	6
Total Other Operating Revenues	2,300	1,971	
Total Operating Revenues	89,120	86,995	
Operation and Maintenance Expenses			
Operation Expenses (820-829)	50,887	48,542	7
Maintenance Expenses (831-834)	2,610	6,616	8
Customer Accounting & Collection Expenses (840-843)	4,953	8,772	9
Administrative and General Expenses (850-857)	30,646	26,606	10
Total Operation and Maintenance Expenses	89,096	90,536	
Other Operating Expenses			
Depreciation Expense (403)	12,694	12,089	11
Amortization Expense (404)		0	12
Taxes (408)	2,893	3,278	13
Total Other Operating Expenses	15,587	15,367	
Total Operating Expenses	104,683	105,903	
NET OPERATING INCOME	(15,563)	(18,908)	

SEWAGE OPERATING REVENUES

1. Where customer meters record cubic feet, multiply by 7.48 to obtain number of gallons.
2. Report estimated gallons for flat rate service.
3. Sales to multiple dwelling buildings through a single meter serving 3 or more family units should be classified commercial.
4. In the gallons column, report metered water or sewage used as the basis in determining customer bills.

Particulars (a)	Average No. Customers (b)	Thousands of Gallons Billed (c)	Amounts (d)	
Operating Revenues				
Sewage Operating Revenues				
Flat Rate Service to General Customers (621)				
Residential Revenues (621.1)				1
Commercial Revenues (621.2)				2
Industrial Revenues (621.3)				3
Revenues from Public Authorities (621.4)				4
Total Flat Rate Service to General Customers (621)	0	0	0	
Measured Service to General Customers (622)				
Residential Revenues (622.1)	239	8,889	67,503	5
Commercial Revenues (622.2)	28	2,295	14,820	6
Industrial Revenues (622.3)	1	92	638	7
Revenues from Public Authorities (622.4)	2	628	3,652	8
Total Measured Service to General Customers (622)	270	11,904	86,613	
Service to Other Systems (624)				9
Other Sewerage Service (625)				10
Interdepartmental Service (626)	8	88	207	11
Total Sewage Operating Revenues	278	11,992	86,820	

HIGH STRENGTH CONTRIBUTORS

1. High strength contributor is one with waste stronger than 250 mg/l for B.O.D. or 250 mg/l for suspended solids or 10 mg/l for phosphorus.
2. If domestic strength limits for BOD, SS and Phos. used for rate purposes are different from the levels indicated, please note the limits used in the spaces available.
3. The units "mg/l" are now used in place of the equivalent "ppm."
4. List type, volume, strength.

Type (a)	Volume Annual Gallons (000's) (b)	BOD (mg/l) (c)	SS (mg/l) (d)	Phos (mg/l) (e)
NONE				

OTHER OPERATING REVENUES (SEWER)

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 \$2,000 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)	
Customer Forfeited Discounts (631):		
NONE		1
Customer late payment charges	992	2
Other (specify):		
Total Customer Forfeited Discounts (631)	992	
Servicing of Customers Laterals (632):		
NONE		3
Total Servicing of Customers Laterals (632)	0	
Sale of Fertilizer (633):		
NONE		4
Total Sale of Fertilizer (633)	0	
Rent from Sewerage Property (634):		
NONE		5
Total Rent from Sewerage Property (634)	0	
Miscellaneous Operating Revenues (635):		
CUSTOMER CONNECTION CHARGES	1,308	6
Total Miscellaneous Operating Revenues (635)	1,308	

SEWER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
OPERATION EXPENSES			
Supervision and Labor (820)	23,171	20,594	1
Power and Fuel for Pumping (821)	5,740	5,204	2
Power and Fuel for Aeration Equipment (822)	10,764	10,458	3
Chlorine (823)	2,721	3,132	4
Phosphorous Removal Chemicals (824)		0	5
Sludge Conditioning Chemicals (825)		0	6
Other Chemicals for Sewage Treatment (826)		0	7
Other Operating Supplies and Expenses (827)	8,439	9,102	8
Transportation Expenses (828)		0	9
Rents (829)	52	52	10
Total Operation Expenses	50,887	48,542	
MAINTENANCE EXPENSES			
Maintenance of Sewage Collection System (831)	967	305	11
Maintenance of Collection System Pumping Equipment (832)		0	12
Maintenance of Treatment and Disposal Plant Equipment (833)	1,643	6,311	13
Maintenance of General Plant Structures and Equipment (834)		0	14
Total Maintenance Expenses	2,610	6,616	
CUSTOMER ACCOUNTING & COLLECTION EXPENSES			
Billing, Collecting and Accounting (840)	4,217	7,612	15
Flat Rate Inspections (841)		0	16
Meter Reading (842)	736	805	17
Uncollectible Accounts (843)		355	18
Total Customer Accounting & Collection Expenses	4,953	8,772	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (850)	4,218	4,750	19
Office Supplies and Expenses (851)	1,155	1,025	20
Outside Services Employed (852)	5,242	4,689	21
Insurance Expense (853)	5,309	1,556	22
Employees Pensions and Benefits (854)	12,549	13,178	23
Regulatory Commission Expenses (855)	750	0	24
Miscellaneous General Expenses (856)	1,423	1,408	25
Rents (857)		0	26
Total Administrative and General Expenses	30,646	26,606	
Total Operation and Maintenance Expenses	89,096	90,536	

SEWER OPERATION & MAINTENANCE EXPENSES

Sewer Operation & Maintenance Expenses (Page S-05)

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

Account 833 - decrease due to less need for maintenance of sewer plant in 2008

Account 840 - Change in allocation of payroll expenses led to decrease

Account 853 - Increase due to premium increase and change in allocation method of insurance expense

TAXES (ACCT. 408 - SEWER)

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)	
Social Security		2,672	2,991	1
Local and School Tax Equivalent on Meters Charged by Water Department		136	189	2
PSC Remainder Assessment		85	98	3
Other (specify): NONE			0	4
Total tax expense		2,893	3,278	

SEWER 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, 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)	558				558	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	558	0	0	0	558	
COLLECTION SYSTEM						
Land and Land Rights (310)	1,003				1,003	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	11,163				11,163	6
Collecting Mains and Accessories (313)	178,230				178,230	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	70,303				70,303	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	260,699	0	0	0	260,699	
COLLECTION SYSTEM PUMPING INSTALLATION						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	2,512				2,512	13
Electric Pumping Equipment (323)	25,728	5,393	1,078		30,043	14
Other Power Pumping Equipment (324)	18,744				18,744	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installation	46,984	5,393	1,078	0	51,299	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	3,956				3,956	17
Structures and Improvements (331)	68,050				68,050	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	28,791				28,791	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	5,732				5,732	23
Sludge Treatment and Disposal Equipment (337)	11,661				11,661	24
Plant Site Piping (338)	7,508				7,508	25
Flow Metering and Monitoring Equipment (339)	2,955				2,955	26
Outfall Sewer Pipes (340)	48,670				48,670	27

SEWER 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.
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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, 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	177,323	0	0	0	177,323	
GENERAL PLANT						
Land and Land Rights (389)					0	29
Structures and Improvements (390)	0				0	30
Office Furniture and Equipment (391)	1,145				1,145	31
Computer Equipment (391.1)					0	32
Transportation Equipment (392)					0	33
Stores Equipment (393)					0	34
Tools, Shop & Garage Equipment (394)					0	35
Laboratory Equipment (395)					0	36
Power Operated Equipment (396)	16,166				16,166	37
Communication Equipment (397)					0	38
SCADA Equipment (397.1)					0	39
Miscellaneous Equipment (398)					0	40
Total General Plant	17,311	0	0	0	17,311	
Total utility plant in service directly assignable	502,875	5,393	1,078	0	507,190	
Common Utility Plant Allocated to Sewer Department (300)	0				0	41
Total utility plant in service	502,875	5,393	1,078	0	507,190	

SEWER 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, 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	
COLLECTION SYSTEM						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Service Connections, Traps, and Accessories (312)	47,382				47,382	6
Collecting Mains and Accessories (313)	210,963				210,963	7
Interceptor Mains and Accessories (314)	0				0	8
Force Mains (315)	201,746				201,746	9
Other Collecting System Equipment (316)	0				0	10
Total Collection System	460,091	0	0	0	460,091	
COLLECTION SYSTEM PUMPING INSTALLATIONS						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Receiving Wells (322)	69,031				69,031	13
Electric Pumping Equipment (323)	25,269				25,269	14
Other Power Pumping Equipment (324)	38,696				38,696	15
Miscellaneous Pumping Equipment (325)	0				0	16
Total Collection System Pumping Installati	132,996	0	0	0	132,996	
TREATMENT AND DISPOSAL PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	109,629				109,629	18
Preliminary Treatment Equipment (332)	0				0	19
Primary Treatment Equipment (333)	0				0	20
Secondary Treatment Equipment (334)	46,382				46,382	21
Advanced Treatment Equipment (335)	0				0	22
Chlorination Equipment (336)	8,049				8,049	23
Sludge Treatment and Disposal Equipment (337)	1,474				1,474	24
Plant Site Piping (338)	12,096				12,096	25
Flow Metering and Monitoring Equipment (339)	4,762				4,762	26
Outfall Sewer Pipes (340)	78,405				78,405	27

SEWER 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, 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)	
TREATMENT AND DISPOSAL PLANT						
Other Treatment and Disposal Plant Equipment (341)	0				0	28
Total Treatment and Disposal Plant	260,797	0	0	0	260,797	
GENERAL PLANT						
Land and Land Rights (389)					0	29
Structures and Improvements (390)	0				0	30
Office Furniture and Equipment (391)					0	31
Computer Equipment (391.1)					0	32
Transportation Equipment (392)					0	33
Stores Equipment (393)					0	34
Tools, Shop & Garage Equipment (394)					0	35
Laboratory Equipment (395)					0	36
Power Operated Equipment (396)					0	37
Communication Equipment (397)					0	38
SCADA Equipment (397.1)					0	39
Miscellaneous Equipment (398)					0	40
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	853,884	0	0	0	853,884	
Common Utility Plant Allocated to Sewer Department (300)	0				0	41
Total utility plant in service	853,884	0	0	0	853,884	

SEWER 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 disconnected 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 diameter; pipe materials do not need to be specified.

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)
Sewer	4.000	306				306	3
Total Utility		306	0	0	0	306	3

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SEWER MAINS

1. Report mains separately by diameter. Pipe materials do not need to be specified.
2. Explain all reported adjustments as a schedule footnote.
3. For main additions reported in column (c), 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.

Number of Feet						
Diameter in Inches (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	
4.000	4,477				4,477	1
6.000	1,760				1,760	2
8.000	24,764				24,764	3
10.000	1,977				1,977	4
Total Utility	32,978	0	0	0	32,978	