



3015 (02-05-09)

ANNUAL REPORT

OF

Name: CITY OF HAYWARD WATERWORKS AND SEWER UTILITY

Principal Office: 15889W THIRD ST.
P.O. BOX 969
HAYWARD, WI 54843

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 LUCY GUNTHER of
(Person responsible for accounts)

CITY OF HAYWARD WATERWORKS 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) 03/26/2009
(Date)

CITY CLERK-TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF HAYWARD WATERWORKS AND SEWER UTILITY

Utility Address: 15889W THIRD ST.
P.O. BOX 969
HAYWARD, WI 54843

When was utility organized? 1/1/1915

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MRS LUCILLE A GUNTHER

Title: CITY CLERK TREASURER

Office Address:

15889 W THIRD ST
P.O. BOX 969
HAYWARD, WI 54843

Telephone: (715) 634 - 2311

Fax Number: (715) 634 - 5868

Email Address: CTYCLERK@CENTURYTEL.NET

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

Name: WILLIAM L SWINTKOWSKI

Title: COMMITTEE CHAIRMAN

Office Address:

10686 BEAL AVENUE
HAYWARD, WI 54843

Telephone: (715) 634 - 4198

Fax Number: (715) 634 - 2314

Email Address:

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: MICHAEL HAGER

Title: AUDITOR

Office Address: ANDERSON HAGER & MOE SC

15766 SOUTH FIRST ST
P.O. BOX 986
HAYWARD, WI 54843

Telephone: (715) 634 - 2653 EXT

Fax Number: (715) 634 - 2456

Email Address: mhager@ahmcpa.com

Date of most recent audit report: 5/27/2008

Period covered by most recent audit: 1/1/2007 THROUGH 12/31/2008

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR JOHN C MCCUE

Title: PUBLIC WORKS DIRECTOR

Office Address:

15889 W THIRD ST

P.O. BOX 969

HAYWARD, WI 54843

Telephone: (715) 634 - 4612 EXT 3

Fax Number: (715) 634 - 5868

Email Address: pw3@centurytel.net

Name of utility commission/committee: PUBLIC WORKS COMMITTEE

Names of members of utility commission/committee:

MR CHARLES MUNICH

MR WILLIAM L SWINTKOWSKI

MR ALFRED VOIGHT

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: 9/5/1990

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)	495,764	1,013,090	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	248,144	557,867	2
Depreciation Expense (403)	99,116	207,727	3
Amortization Expense (404-407)	33,874	42,181	4
Taxes (408)	74,240	76,915	5
Total Operating Expenses	455,374	884,690	
Net Operating Income	40,390	128,400	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	40,390	128,400	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	1,007	1,367	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	5,197	26,898	10
Miscellaneous Nonoperating Income (421)	52,872	439,921	11
Total Other Income	59,076	468,186	
Total Income	99,466	596,586	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(12,320)	(60,248)	12
Other Income Deductions (426)	39,583	88,353	13
Total Miscellaneous Income Deductions	27,263	28,105	
Income Before Interest Charges	72,203	568,481	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	94,580	158,826	14
Amortization of Debt Discount and Expense (428)	0	0	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	2,038	19
Total Interest Charges	94,580	156,788	
Net Income	(22,377)	411,693	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	4,067,610	3,655,917	20
Balance Transferred from Income (433)	(22,377)	411,693	21
Miscellaneous Credits to Surplus (434)	59,806	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)	4,105,039	4,067,610	

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	495,764	0	495,764	1
Total (Acct. 400):	495,764	0	495,764	
Operation and Maintenance Expense (401-402):				
Derived	248,144	0	248,144	2
Total (Acct. 401-402):	248,144	0	248,144	
Depreciation Expense (403):				
Derived	99,116	0	99,116	3
Total (Acct. 403):	99,116	0	99,116	
Amortization Expense (404-407):				
Derived	33,874	0	33,874	4
Total (Acct. 404-407):	33,874	0	33,874	
Taxes (408):				
Derived	74,240	0	74,240	5
Total (Acct. 408):	74,240	0	74,240	
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:	40,390	0	40,390	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	1,007	0	1,007	8
Total (Acct. 415-416):	1,007	0	1,007	
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):				
CHECKING INTEREST	2,090	0	2,090	11
SPECIAL ASSESSMENT INTEREST	3,107		3,107	12
Total (Acct. 419):	5,197	0	5,197	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		52,778	52,778	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):				
WATER NSF CHARGES	94	0	94	14
Total (Acct. 421):	94	52,778	52,872	
TOTAL OTHER INCOME:	6,298	52,778	59,076	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(12,320)	0	(12,320)	15
NONE			0	16
Total (Acct. 425):	(12,320)	0	(12,320)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	39,583	39,583	17
NONE			0	18
Total (Acct. 426):	0	39,583	39,583	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(12,320)	39,583	27,263	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	94,580	0	94,580	19
Total (Acct. 427):	94,580	0	94,580	
Amortization of Debt Discount and Expense (428):				
NONE			0	20
Total (Acct. 428):	0	0	0	
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:	94,580	0	94,580	
NET INCOME:	(35,572)	13,195	(22,377)	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	314,854	3,752,756	4,067,610	25
Total (Acct. 216):	314,854	3,752,756	4,067,610	

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	(35,572)	13,195	(22,377)	26
Total (Acct. 433):	(35,572)	13,195	(22,377)	
Miscellaneous Credits to Surplus (434):				
SEWER NET INCOME	59,806		59,806	* 27
Total (Acct. 434):	59,806	0	59,806	
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):	339,088	3,765,951	4,105,039	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

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

(434) Nonregulated Sewer net operating income for 2008 of \$59,806.

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

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Revenues (account 415)	1,903		0		1,903	1
Costs and Expenses of Merchandising, Jobbing and Contract Work (416):						
Cost of merchandise sold	896		0		896	2
Payroll					0	3
Materials					0	4
Taxes					0	5
Other (list by major classes):						
NONE					0	6
Total costs and expenses	896	0	0	0	896	
Net income (or loss)	1,007	0	0	0	1,007	

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	495,764	0	0	0	495,764	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	495,764	0	0	0	495,764	

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	2.7	1
Electric		2
Gas		3
Sewer	2.6	4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	6,181,320	6,126,131	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,081,231	958,886	2
Net Utility Plant	5,100,089	5,167,245	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	7,381,952	7,012,034	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	2,463,192	2,306,060	4
Net Nonutility Property	4,918,760	4,705,974	
Investment in Municipality (123)	0	0	5
Other Investments (124)	60,530	55,521	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	108,734	94,816	8
Other Special Funds (128)	0	0	9
Total Other Property and Investments	5,088,024	4,856,311	
CURRENT AND ACCRUED ASSETS			
Cash (131)	227,401	281,390	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	252,010	320,570	14
Customer Accounts Receivable (142)	41,080	93,918	15
Other Accounts Receivable (143)	47,726	2,874	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	20,684	18
Plant Materials and Operating Supplies (154)	24,178	24,706	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	2,930	3,002	23
Interest and Dividends Receivable (171)	903		24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	596,228	747,144	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	0	0	27
Extraordinary Property Losses (182)	135,496	169,370	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	135,496	169,370	
Total Assets and Other Debits	10,919,837	10,940,070	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,483,339	1,483,339	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	4,105,039	4,067,610	35
Total Proprietary Capital	5,588,378	5,550,949	
LONG-TERM DEBT			
Bonds (221)	0	0	36
Advances from Municipality (223)	0	0	37
Other long-Term Debt (224)	3,877,949	3,823,753	38
Total Long-Term Debt	3,877,949	3,823,753	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	57,255	44,418	40
Payables to Municipality (233)	301,879	369,430	41
Customer Deposits (235)			42
Taxes Accrued (236)	66,535	61,750	43
Interest Accrued (237)	71,783	74,264	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	52,330	51,529	* 46
Total Current and Accrued Liabilities	549,782	601,391	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	903,728	963,977	49
Total Deferred Credits	903,728	963,977	
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	10,919,837	10,940,070	

BALANCE SHEET

Balance Sheet (Page F-07)

General footnotes

(242) Interest accrued on nonregulated sewer loans.

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	6,126,131	7,012,035	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	4,053,528	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,127,792	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	6,181,320	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)	662,729	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	418,502	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	1,081,231	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	5,100,089	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)	579,748				579,748	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	99,116				99,116	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,245				3,245	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	185				185	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	102,546	0	0	0	102,546	16
Debits during year						17
Book cost of plant retired	19,565				19,565	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	19,565	0	0	0	19,565	25
Balance end of year (111.1)	662,729	0	0	0	662,729	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)	379,139				379,139	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	39,583				39,583	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	39,583	0	0	0	39,583	16
Debits during year						17
Book cost of plant retired	220				220	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	220	0	0	0	220	25
Balance end of year (111.2)	418,502	0	0	0	418,502	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	7,012,034	381,116	11,198	7,381,952	1
NONE	0			0	2
Total Nonutility Property (121)	7,012,034	381,116	11,198	7,381,952	
Less accum. prov. depr. & amort. (122)	2,306,060	167,730	10,598	2,463,192	3
Net Nonutility Property	4,705,974	213,386	600	4,918,760	

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)	21,914	22,399
Sewer utility (154)	2,264	2,307
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	24,178	24,706

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

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

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

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,483,339	1
Changes during year (explain):		
NONE		2
Balance end of year	1,483,339	

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	1
Total Bonds (Account 221):				<u><u>0</u></u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
NONE	00/00/0000	00/00/0000	0.00%		1
Total for Account 223				0	
Other Long-Term Debt (224)					
BOND REFINANCE-WATER EXTENSION	10/31/2000	11/30/2010	4.10%	4,477	2
WELLS, MAINS, WWTP MODIFICATIONS	10/28/2005	03/15/2025	4.50%	1,086,576	3
HISTORYLAND-WATER & SEWER EXTENSION	10/11/2002	02/25/2012	4.94%	130,000	4
SEWAGE EXPANSION	06/23/1999	02/25/2009	4.10%	17,899	5
WATER TOWER & WELL #6	04/20/1998	02/25/2009	4.10%	20,469	6
DNR PROJECT -WATER & SEWER EXTENSION	05/22/2002	02/24/2012	3.48%	100,000	7
WELLS, W&S EXTENSION	06/16/2006	03/15/2025	4.50%	559,604	8
WELLS, WWTP MODIFICATIONS	08/17/2005	03/15/2025	4.50%	717,685	9
WELLS, W&S EXTENSION	07/27/2006	03/15/2025	4.50%	462,315	10
KANSAS/GREENWOOD W&S EXT/MODIFICATION	06/22/2007	02/01/2010	3.84%	292,655	11
FINE SCREEN	07/02/2008	02/01/2010	3.84%	300,000	12
W&S EXT-NATHAN	04/01/2008	03/01/2012	4.08%	90,345	13
W&S EXT-GRACE LUTHERAN	04/01/2008	03/01/2012	4.08%	90,000	14
BOND REFINANCE-SEWER EXTENSION	10/31/2000	11/30/2010	4.10%	5,924	15
Total for Account 224				3,877,949	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		16
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	61,750	1
Accruals:		
Charged water department expense	74,240	2
Charged electric department expense		3
Charged sewer department expense	8,767	4
Other (explain):		
NONE		5
Total Accruals and other credits	83,007	
Taxes paid during year:		
County, state and local taxes	62,057	6
Social Security taxes	15,135	7
PSC Remainder Assessment	1,030	8
Other (explain):		
NONE		9
Total payments and other debits	78,222	
Balance end of year	66,535	

INTEREST ACCRUED (ACCT. 237)

1. Report below interest accrued on each utility obligation.
 2. Report Customer Deposits under Account 235.

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
NONE	0			0	1
Subtotal	0	0	0	0	
Advances from Municipality (223)					
NONE	0			0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
WELLS & W/S EXTENSION	12,926	15,716	16,202	12,440	3
WELLS, W&S EXTENSION	19,894	24,188	24,936	19,146	4
NEW WATER RESERVOIR	1,424	959	1,682	701	5
WELLS, WATER MAIN, WWTP MODIFICATIONS	17,663	21,425	22,140	16,948	6
REFINANCE OF WATER BONDS	28	337	349	16	7
GREENWOOD LN W&S EXTENSION	926	694	1,619	1	8
DNR PROJECT WATER & SEWER EXTENSION	1,611	1,579	1,903	1,287	9
WELLS/WWTP MODIFICATIONS	15,692	19,034	19,669	15,057	10
HISTORYLAND WATER & SEWER EXTENSION	1,720	1,693	2,166	1,247	11
W&S EXT GRACE LUTHERAN		978	0	978	12
W&S EXT NATHAN		1,108	0	1,108	13
KANSAS AVE W&S MODIFICATIONS	2,380	6,869	6,395	2,854	14
Subtotal	74,264	94,580	97,061	71,783	
Notes Payable (231)					
NONE	0			0	15
Subtotal	0	0	0	0	
Total	74,264	94,580	97,061	71,783	

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):		
BARRON ELECTRIC CAPITAL CREDITS	60,530	2
Total (Acct. 124):	60,530	
Sinking Funds (125):		
NONE		3
Total (Acct. 125):	0	
Depreciation Fund (126):		
SEWER EQUIPMENT REPLACEMENT FUND	108,734	4
Total (Acct. 126):	108,734	
Other Special Funds (128):		
NONE		5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
W&S CUSTOMER SPECIAL ASSESSMENTS	252,010	7
Total (Acct. 141):	252,010	
Customer Accounts Receivable (142):		
Water	41,080	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	41,080	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	44,170	* 12
Merchandising, jobbing and contract work	1,644	13
Other (specify):		
CONTRIBUTED PLANT	1,912	14
Total (Acct. 143):	47,726	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
PREPAID INSURANCE	2,930	16
Total (Acct. 165):	2,930	

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):		
ABANDONMENT OF WELL SITES	135,496	* 17
Total (Acct. 182):	135,496	
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):		
2008 DEBT PAYMENTS BY MUNICIPALITY	233,757	* 22
2008 INSURANCE PAID BY MUNICIPALITY	13,834	* 23
2008 WAGES AND BENEFITS	54,288	* 24
Total (Acct. 233):	301,879	
Other Deferred Credits (253):		
Regulatory Liability	184,797	25
REGULATORY LIABILITY - SEWER	718,931	26
Total (Acct. 253):	903,728	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Extraordinary Property Losses (Acct 182): amortization requires PSC authorization. Provide date of authorization.
July 7, 2003 and March 2, 2007.

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.

(143) Unregulated Sewer Accounts billed on 12/31/08 and receivable at end of year.

(233) Municipality pays for all insurance, insurance and other employee benefits and debt payments during the year. The Utility reimburses the Municipality after those amounts have been allocated by the Auditors.

2008 W&S Debt Service payments \$233,757; W&S portion of insurance \$13,834; Utility payroll earned in 2008 and paid in 2009, and Utilities share of 2008 health insurance, vacation and sick pay \$54,288

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	4,050,469	0	0	0	4,050,469	1
Materials and Supplies	22,156	0	0	0	22,156	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	621,238	0	0	0	621,238	4
Customer Advances for Construction					0	5
Regulatory Liability	190,957	0	0	0	190,957	6
NONE					0	7
Average Net Rate Base	3,260,430	0	0	0	3,260,430	
Net Operating Income	40,390	0	0	0	40,390	8
Net Operating Income as a percent of						
Average Net Rate Base	1.24%	N/A	N/A	N/A	1.24%	

**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	197,117	0	0	0	197,117	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	12,320	0	0	0	12,320	3
Other (specify):						
NONE					0	4
Balance End of Year	184,797	0	0	0	184,797	

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.

Funds which had been advanced for the construction phase of the water and sewer extension on Greenwood Lane in 2007 were rewritten into separate notes for each of the two projects. Five year loans in the amounts of \$90,000 and \$117,345 were obtained from a local lender at an interest rate of 4.08% on 4/1/08. These loans are to be repaid through special assessment payments. \$300,000 was advanced from the lender for the construction phase of the Fine Screen at an interest rate of 3.85%. This loan will be rewritten into a long term loan in 2009. *

6. Formal proceedings with the Public Service Commission.

On February 6, 2008 a telephonic hearing was held on the Utility's 2007 request to become a deregulated sewer. The request was granted. 2500-SA-100. *

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)	482,454	533,560	1
Total Sales of Water	482,454	533,560	
Other Operating Revenues			
Forfeited Discounts (470)	2,411	3,194	2
Rents from Water Property (472)			3
Interdepartmental Rents (473)			4
Other Water Revenues (474)	10,899	10,480	5
Total Other Operating Revenues	13,310	13,674	
Total Operating Revenues	495,764	547,234	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	136,890	146,861	6
General Operating Expenses (680-691)	111,254	116,249	7
Total Operation and Maintenance Expenses	248,144	263,110	
Other Operating Expenses			
Depreciation Expense (403)	99,116	99,575	8
Amortization Expense (404-407)	33,874	42,181	* 9
Taxes (408)	74,240	68,876	10
Total Other Operating Expenses	207,230	210,632	
Total Operating Expenses	455,374	473,742	
NET OPERATING INCOME	40,390	73,492	

WATER OPERATING REVENUES & EXPENSES

Water Operating Revenues & Expenses (Page W-01)

If there are amounts reported under Amortization Expense (404-407) that apply to a/c 405-407, provide the date of the Commission's approval and a general description of the amortization. If this is for a/c 404, enter 'Acct 404 - N/A.'

(404) March 2, 2007. Amortization of abandoned test wells.

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)	745	28,573	123,067	5
Commercial (461.2)	350	51,304	142,101	6
Industrial (461.3)	3	766	2,136	7
Public Authority (461.4)	31	6,170	20,439	8
Total Metered Sales to General Customers (461)	1,129	86,813	287,743	
Private Fire Protection Service (462)	23		15,192	9
Public Fire Protection Service (463)	1,175		179,519	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	2,327	86,813	482,454	

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)	179,519	3
NONE		4
Total Public Fire Protection Service (463)	179,519	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	2,411	6
Other (specify):		
Total Forfeited Discounts (470)	2,411	
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):		
WATER INSTALLATIONS & RECONNECTIONS	2,435	9
TOWER RENTAL	5,520	10
Return on net investment in meters charged to sewer department	2,944	11
Other (specify):		
Total Other Water Revenues (474)	10,899	

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.

(474) 2,435 Fees charged for water connections and reconnections.

(474) 2,944 Sewer portion of meter depreciation per worksheet.

(474) 5,520 Rent paid to utility by cellular phone company for space for tower on top of water tower.

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)	47,663	50,252	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	17,298	19,870	3
Chemicals (630)	33,976	40,431	4
Supplies and Expenses (640)	3,702	16,809	* 5
Repairs of Water Plant (650)	31,244	16,143	* 6
Transportation Expenses (660)	3,007	3,356	7
Total Plant Operation and Maintenance Expenses	136,890	146,861	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	37,872	38,640	8
Office Supplies and Expenses (681)	9,224	6,447	* 9
Outside Services Employed (682)	11,474	12,995	10
Insurance Expense (684)	6,817	6,595	11
Employees Pensions and Benefits (686)	39,164	44,622	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	6,703	6,950	14
Uncollectible Accounts (690)	0	0	15
Customer Service and Informational Expenses (691)			16
Total General Operating Expenses	111,254	116,249	
Total Operation and Maintenance Expenses	248,144	263,110	

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.

#640 2007 \$16,809; 2008 \$3,702 2007 included \$10,232 to abandon Well #3.

#650 2007 \$16,143; 2008 \$31,244 2008 includes \$17,385 for inspection and modifications to pumps for Wells #7 & #8.

#681 2007 \$6,447; 2008 \$9,224 2008 includes \$3,000 for inventory program.

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		66,535	61,750	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		621	573	2
Net property tax equivalent		65,914	61,177	
Social Security		6,989	7,203	3
PSC Remainder Assessment		1,030	496	4
Other (specify): DELINQUENT PROPERTY TAXES ON LAND PURCHASED		307	0	5
Total tax expense		74,240	68,876	

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			Sawyer				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.201938				3
County tax rate	mills		2.885685				4
Local tax rate	mills		6.139738				5
School tax rate	mills		6.538365				6
Voc. school tax rate	mills		1.183898				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		16.949624				10
Less: state credit	mills		1.205089				11
Net tax rate	mills		15.744535				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		6.139738				14
Combined School Tax Rate	mills		7.722263				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.862001				17
Total Tax Rate	mills		16.949624				18
Ratio of Local and School Tax to Total	dec.		0.817835				19
Total tax net of state credit	mills		15.744535				20
Net Local and School Tax Rate	mills		12.876437				21
Utility Plant, Jan. 1	\$	6,126,131	6,126,131				22
Materials & Supplies	\$	22,399	22,399				23
Subtotal	\$	6,148,530	6,148,530				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	6,148,530	6,148,530				26
Assessment Ratio	dec.		0.840400				27
Assessed Value	\$	5,167,225	5,167,225				28
Net Local & School Rate	mills		12.876437				29
Tax Equiv. Computed for Current Year	\$	66,535	66,535				30
Tax Equivalent per 1994 PSC Report	\$	41,056					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	66,535					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	74,736				74,736	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)	700,925				700,925	8
Supply Mains (316)	47,633				47,633	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	823,294	0	0	0	823,294	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	443,388				443,388	12
Other Power Production Equipment (323)	129,797				129,797	13
Electric Pumping Equipment (325)	101,689				101,689	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	3,633				3,633	16
Total Pumping Plant	678,507	0	0	0	678,507	
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)	58,287				58,287	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	58,287	0	0	0	58,287	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	19,189				19,189	22
Structures and Improvements (341)	2,015				2,015	23
Distribution Reservoirs and Standpipes (342)	414,857				414,857	24
Transmission and Distribution Mains (343)	1,445,716	10,432	2,700		1,453,448	25
Services (345)	188,535				188,535	26
Meters (346)	114,792	7,217	790		121,219	27
Hydrants (348)	169,699	2,908			172,607	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)	1,370				1,370	29
Total Transmission and Distribution Plant	2,356,173	20,557	3,490	0	2,373,240	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	1,259				1,259	32
Computer Equipment (391.1)	18,511	3,300	16,075		5,736	* 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)	68,046				68,046	40
Miscellaneous Equipment (398)	43,334	1,825			45,159	41
Total General Plant	131,150	5,125	16,075	0	120,200	
Total utility plant in service directly assignable	4,047,411	25,682	19,565	0	4,053,528	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	4,047,411	25,682	19,565	0	4,053,528	

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

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

If Retirements for Accounts OTHER than 316, 343, 345, 346 or 348 exceed \$10,000, please explain.

#391.1 \$16,075 in retirements. Inventoried computers actually being used and retired those computers no longer in service. Also, this amount includes \$7,876 from 2002 for Piezometers which were being used in test wells.

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)	76,028				76,028	8
Supply Mains (316)	8,675				8,675	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	84,703	0	0	0	84,703	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	80,434				80,434	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	24,664				24,664	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	105,098	0	0	0	105,098	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	1,383,983				1,383,983	25
Services (345)	319,816	50,767	220		370,363	26
Meters (346)	0				0	27

WATER UTILITY PLANT IN SERVICE --Plant Financed by Contributions--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	159,554	2,011			161,565	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	1,863,353	52,778	220	0	1,915,911	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)	22,080				22,080	40
Miscellaneous Equipment (398)					0	41
Total General Plant	22,080	0	0	0	22,080	
Total utility plant in service directly assignable	2,075,234	52,778	220	0	2,127,792	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,075,234	52,778	220	0	2,127,792	

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			7,690	7,690	1
February			7,852	7,852	2
March			8,049	8,049	3
April			7,570	7,570	4
May			9,813	9,813	5
June			9,691	9,691	6
July			12,352	12,352	7
August			12,078	12,078	8
September			9,383	9,383	9
October			8,868	8,868	10
November			7,078	7,078	11
December			6,892	6,892	12
Total annual pumpage	0	0	107,316	107,316	

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):	107,316	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	107,316	3
Less: Gallons (000's) sold:	86,813	4
Gallons (000's) entering distribution system but not sold:	20,503	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	2,059	7
Gallons (000's) used for fire protection:	277	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	2,336	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:	355	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	17,812	17
Subtotal of Estimated Losses:	18,167	18
Percentage of water entering distribution system sold:	81%	19
Percentage of unaccounted for water:	17%	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.)	759	22
Date of maximum: 11/19/2008		23
Cause of maximum: 500,000 gallon reservoir had been drained for inspection and repair		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	22	25
Date of minimum: 11/17/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	153,841	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?	2,250	35
Outside municipality?	0	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
LEIN ROAD	6	1,147	8	144,000	Yes	1
HWY B	7	138	24	1,440,000	Yes	2
PETERSON ROAD	8	401	18	2,160,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	8	1
Identification	6	7			
Location	LEIN ROAD	HWY B	PETERSON RD		2
Purpose	S	P			3
Destination	R	D			4
Pump Manufacturer	AIRMOTOR	CHRISTIANSON	CHRISTIANSON		5
Year Installed	1999	2006	2006		6
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE		7
Actual Capacity (gpm)	110	1,000	1,500		8
Pump Motor or Standby Engine Mfr	FRANKLIN	HITACHI	HITACHI		9
Year Installed	1999	2006	2006		10
Type	ELECTRIC	ELECTRIC	ELECTRIC		11
Horsepower	15	100	125		12
Footnotes					13
					14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				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	LEIN ROAD	NYMAN AVENUE		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET		3
Year constructed	1998	1971		4
Primary material (earthen, steel, concrete, other)	OTHER	STEEL		5
Elevation difference in feet (See Headnote 3.)	53	120		6
Total capacity in gallons (actual)	510,000	150,000		7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE		11
Filters, type (gravity, pressure, other, none)	NONE	NONE		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	1.0000	3.5999		13
Is a corrosion control chemical used (yes, no)?	Y	Y		14
Is water fluoridated (yes, no)?	Y	Y		15
Footnotes				16

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
A	D	4.000	5,210				5,210	1
M	D	4.000	7,158		540		6,618	2
P	D	4.000	770				770	3
A	D	6.000	21,148				21,148	4
M	D	6.000	7,112				7,112	5
P	D	6.000	24,620	572			25,192	* 6
A	D	8.000	2,204				2,204	7
M	D	8.000	468				468	8
P	D	8.000	29,305				29,305	9
P	S	8.000	1,110				1,110	10
A	D	10.000	5,994				5,994	11
M	D	10.000	0				0	12
M	T	10.000	0				0	13
P	D	10.000	38,247				38,247	14
A	D	12.000	1,574				1,574	15
P	D	12.000	5,559				5,559	16
P	T	12.000	2,580				2,580	17
Total Within Municipality			153,059	572	540	0	153,091	
P	D	6.000	121				121	18
P	D	12.000	2,476				2,476	19
Total Outside of Municipality			2,597	0	0	0	2,597	
Total Utility			155,656	572	540	0	155,688	

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.

572 ft of main were added at a cost of \$10,432. These were financed by the utility as a part of the \$20,000 budgeted each year for capital improvements to the 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	0.625	595				595	115	1
M	0.750	99		5		94	4	2
M	1.000	599	8			607	98	3
P	1.000	2	9			11	1	4
M	1.250	12				12	0	5
M	1.500	28				28	7	6
P	1.500		1			1		7
P	2.000	2	1			3	2	8
M	2.000	55	1	2		54	9	9
M	2.500	1				1	0	10
M	3.000	3				3	0	11
P	4.000	8				8	0	12
P	6.000	11	1			12	6	13
P	8.000	1				1	0	14
Total Utility		1,416	21	7	0	1,430	242	

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.

1 2" & 6 1" were billed actual cost of \$8,897. All others were installed by outside contractor, who billed customer directly. Contractors provided amounts to utility.

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	1,085	30	15		1,100	163	1
0.750	33	0			33	6	2
1.000	88	0			88	18	3
1.250	4	0			4	0	4
1.500	35	5	2		38	13	5
2.000	26	3	1		28	9	6
3.000	10	0			10	2	7
4.000	3	0			3	2	8
6.000	1	0			1	1	9
Total:	1,285	38	18	0	1,305	214	

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	770	243	1	10	2	74	1,100	1
0.750	8	17	0	1	0	7	33	2
1.000	9	62	2	11	0	4	88	3
1.250	0	3	0	1	0	0	4	4
1.500	2	33	0	3	0	0	38	5
2.000	1	20	1	5	0	1	28	6
3.000	0	2	0	4	2	2	10	7
4.000	0	1	0	1	0	1	3	8
6.000	0	1	0	0	0	0	1	9
Total:	790	382	4	36	4	89	1,305	

METERS

Meters (Page W-21)

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

These meters are removed and tested for both high and low flow on a 7 year cycle. They must test within 3%. When reading for monthly billings, any reading which seems above or below normal, also results in that meter being tested.

If 2-inch or greater meters are reported as residential, please explain.

In 2004 a new residential customer felt that he needed a 2" service to accommodate his lawn sprinkling system.

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

yes

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	4				4	1
Within Municipality	294	2			296	2
Total Fire Hydrants	298	2	0	0	300	
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:	297
Number of distribution system valves end of year:	740
Number of distribution valves operated during year:	425