



3013 (02-05-09)

ANNUAL REPORT

OF

Name: VILLAGE OF HOWARD WATER DEPARTMENT

Principal Office: 2456 GLENDALE AVE
P.O. BOX 12207
GREEN BAY, WI 54307-2207

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 CHRISTOPHER A. HALTOM CPA of
(Person responsible for accounts)

Village of Howard Water Department, 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) 04/01/2009
(Date)

FINANCE DIRECTOR/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: VILLAGE OF HOWARD WATER DEPARTMENT

Utility Address: 2456 GLENDALE AVE
P.O. BOX 12207
GREEN BAY, WI 54307-2207

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: MR CHRISTOPHER A. HALTOM CPA

Title: FINANCE DIRECTOR/TREASURER

Office Address:

2456 GLENDALE AVE
P.O. BOX 12207
GREEN BAY, WI 54307-2207

Telephone: (920) 434 - 4640

Fax Number: (920) 434 - 4643

Email Address: chaltom@villageofhoward.com

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

Name: DAVID L. MACCOUX CPA

Title: SHAREHOLDER

Office Address: SCHENCK BUSSINESS SOLUTIONS

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54307-2207

Telephone: (920) 455 - 4114

Fax Number: (920) 647 - 2511

Email Address: DAVE.MACCOUX@SCHENCKSOLUTIONS.COM

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

Name: MR BURT R. MCINTYRE

Title: VILLAGE PRESIDENT

Office Address:

2456 GLENDALE AVENUE
GREEN BAY, WI 54307

Telephone: (920) 434 - 4640

Fax Number: (920) 434 - 4643

Email Address: BMCINTYRE@VILLAGEOFHOWARD.COM

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 L. MACCOUX CPA

Title: SHAREHOLDER

Office Address: SCHENCK SC

2200 RIVERSIDE DRIVE
P.O. BOX 23819
GREEN BAY, WI 54305

Telephone: (920) 455 - 4114

Fax Number: (920) 617 - 2511

Email Address: DAVE.MACCOUX@SCHENCKSOLUTIONS.COM

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/3/2008

Period covered by most recent audit: YEAR END 12/31/07

Names and titles of utility management including manager or superintendent:

Name: ROBERT BARTELT

Title: PUBLIC WORKS DIRECTOR

Office Address:

2456 GLENDALE AVE
GREEN BAY, WI 54307

Telephone: (920) 434 - 4640

Fax Number: (920) 434 - 4643

Email Address:

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- MR RONALD BREDAL, TRUSTEE
- MS KELLY CROUCH, TRUSTEE
- MR DAN DEPPELER, TRUSTEE
- MS CATHY HUGHES, TRUSTEE
- MR JIM LEMORANDE, TRUSTEE
- MR BURT MCINTYRE, PRESIDENT
- MR GEORGE SPEAKER, TRUSTEE
- MR DAVID STEFFEN, TRUSTEE
- MR JIM WIDIGER, TRUSTEE

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? NO

Date of Ordinance:

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)	4,845,109	4,581,106	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	2,941,070	3,591,133	2
Depreciation Expense (403)	298,759	279,002	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	297,990	294,778	5
Total Operating Expenses	3,537,819	4,164,913	
Net Operating Income	1,307,290	416,193	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	1,307,290	416,193	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	0	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	70,677	108,226	10
Miscellaneous Nonoperating Income (421)	107,905	217,694	11
Total Other Income	178,582	325,920	
Total Income	1,485,872	742,113	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(53,960)	(53,960)	12
Other Income Deductions (426)	148,629	138,584	13
Total Miscellaneous Income Deductions	94,669	84,624	
Income Before Interest Charges	1,391,203	657,489	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	158,054	172,122	14
Amortization of Debt Discount and Expense (428)	25,205	22,475	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	0	0	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	183,259	194,597	
Net Income	1,207,944	462,892	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	13,654,987	13,192,095	20
Balance Transferred from Income (433)	1,207,944	462,892	21
Miscellaneous Credits to Surplus (434)	436,362	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	15,299,293	13,654,987	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	4,845,109	0	4,845,109	1
Total (Acct. 400):	4,845,109	0	4,845,109	
Operation and Maintenance Expense (401-402):				
Derived	2,941,070	0	2,941,070	2
Total (Acct. 401-402):	2,941,070	0	2,941,070	
Depreciation Expense (403):				
Derived	298,759	0	298,759	3
Total (Acct. 403):	298,759	0	298,759	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	297,990	0	297,990	5
Total (Acct. 408):	297,990	0	297,990	
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:	1,307,290	0	1,307,290	
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):				
INTEREST INCOME	64,538	0	64,538	11
INTEREST ON SPECIAL ASSESSMENTS	6,139		6,139	12
Total (Acct. 419):	70,677	0	70,677	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		107,905	107,905	13

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
OTHER INCOME				
Miscellaneous Nonoperating Income (421):				
NONE			0	14
Total (Acct. 421):	0	107,905	107,905	
TOTAL OTHER INCOME:	70,677	107,905	178,582	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(53,960)	0	(53,960)	15
NONE			0	16
Total (Acct. 425):	(53,960)	0	(53,960)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	148,629	148,629	17
NONE			0	18
Total (Acct. 426):	0	148,629	148,629	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(53,960)	148,629	94,669	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	158,054	0	158,054	19
Total (Acct. 427):	158,054	0	158,054	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION OF DEBT DISCOUNT AND EXPENSES	25,205		25,205	20
Total (Acct. 428):	25,205	0	25,205	
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:	183,259	0	183,259	
NET INCOME:	1,248,668	(40,724)	1,207,944	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	5,658,956	7,996,031	13,654,987	25
Total (Acct. 216):	5,658,956	7,996,031	13,654,987	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
EARNED SURPLUS				
Balance Transferred from Income (433):				
Derived	1,248,668	(40,724)	1,207,944	26
Total (Acct. 433):	1,248,668	(40,724)	1,207,944	
Miscellaneous Credits to Surplus (434):				
2003 ADJUSTMENT TO ACCOUNT 421		436,362	436,362	* 27
Total (Acct. 434):	0	436,362	436,362	
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):	6,907,624	8,391,669	15,299,293	

DETAILS OF INCOME STATEMENT ACCOUNTS

Details of Income Statement Accounts (Page F-02)

If amount of Miscellaneous Credits to Surplus (Acct 434) exceeds \$10,000, please explain fully.

Transmission and Distribution Mains (Account 343), Services (Account 345) and Hydrants (Account 348) - During a review of the Village's application to increase water rates, the PSC noted assets were added to contributed capital but no 421 revenue was reported. As part of our review, we noted the revenue was actually included in Capital Paid in from Municipality and a portion of the assets were financed by the Utility. Accordingly, we proposed and the PSC approved reallocating the portion financed by the municipality from plant contributed to plant financed by utility (Adjustments to W-8 & W-9) and reduction of \$436,362 from Capital Paid in by Municipality (Page F-15) and a credit to surplus of the same amount.

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	4,845,109	0	0	0	4,845,109	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	4,845,109	0	0	0	4,845,109	

DISTRIBUTION OF TOTAL PAYROLL

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

Accounts Charged (a)	Direct Payroll Distribution (b)	Allocation of Amounts Charged Clearing Accts. (c)	Total (d)	
Water operating expenses	250,630	0	250,630	1
Electric operating expenses	0	0	0	2
Gas operating expenses	0	0	0	3
Heating operating expenses	0	0	0	4
Sewer operating expenses	0	0	0	5
Merchandising and jobbing	0	0	0	6
Other nonutility expenses	0	0	0	7
Water utility plant accounts	0	0	0	8
Electric utility plant accounts	0	0	0	9
Gas utility plant accounts	0	0	0	10
Heating utility plant accounts	0	0	0	11
Sewer utility plant accounts	0	0	0	12
Accum. prov. for depreciation of water plant	0	0	0	13
Accum. prov. for depreciation of electric plant	0	0	0	14
Accum. prov. for depreciation of gas plant	0	0	0	15
Accum. prov. for depreciation of heating plant	0	0	0	16
Accum. prov. for depreciation of sewer plant	0	0	0	17
Clearing accounts	0	0	0	18
All other accounts	0	0	0	19
Total Payroll	250,630	0	250,630	

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	5.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	23,946,150	23,355,879	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	4,412,930	4,042,574	2
Utility Plant Acquisition Adjustments (117-118)			3
Other Utility Plant Adjustments (119)			4
Total Net Utility Plant	19,533,220	19,313,305	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	5
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	6
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	7
Other Investments (124)	641,117	576,156	8
Sinking Funds (125)	225,000		9
Depreciation Fund (126)	0		10
Other Special Funds (128)	0	225,000	11
Total Other Property and Investments	866,117	801,156	
CURRENT AND ACCRUED ASSETS			
Cash (131)	2,736,806	2,012,857	12
Special Deposits (134)	0		13
Working Funds (135)			14
Temporary Cash Investments (136)			15
Notes Receivable (141)	0	0	16
Customer Accounts Receivable (142)	472,514	679,513	17
Other Accounts Receivable (143)	0	0	18
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	19
Receivables from Municipality (145)	0	0	20
Plant Materials and Operating Supplies (154)	59,117	47,770	21
Merchandise (155)	0	0	22
Other Materials and Supplies (156)	0	0	23
Stores Expense (163)	0	0	24
Prepayments (165)	0	0	25
Interest and Dividends Receivable (171)			26
Accrued Utility Revenues (173)			27
Miscellaneous Current and Accrued Assets (174)			28
Total Current and Accrued Assets	3,268,437	2,740,140	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	134,258	159,464	29
Extraordinary Property Losses (182)	0		30
Preliminary Survey and Investigation Charges (183)	0		31
Clearing Accounts (184)	0		32
Temporary Facilities (185)	0		33
Miscellaneous Deferred Debits (186)	0		34
Total Deferred Debits	134,258	159,464	
Total Assets and Other Debits	23,802,032	23,014,065	

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)	3,425,601	3,833,309	35
Appropriated Earned Surplus (215)	323,071	323,071	36
Unappropriated Earned Surplus (216)	15,299,293	13,654,987	37
Total Proprietary Capital	19,047,965	17,811,367	
LONG-TERM DEBT			
Bonds (221)	3,315,356	3,664,540	38
Advances from Municipality (223)	0	0	39
Other Long-Term Debt (224)	0	0	40
Total Long-Term Debt	3,315,356	3,664,540	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	41
Accounts Payable (232)	235,544	282,687	42
Payables to Municipality (233)	3,822	0	43
Customer Deposits (235)			44
Taxes Accrued (236)	280,341	278,459	45
Interest Accrued (237)	62,275	68,414	46
Tax Collections Payable (241)			47
Miscellaneous Current and Accrued Liabilities (242)	47,330	45,239	48
Total Current and Accrued Liabilities	629,312	674,799	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	49
Customer Advances for Construction (252)			50
Other Deferred Credits (253)	809,399	863,359	51
Total Deferred Credits	809,399	863,359	
OPERATING RESERVES			
Property Insurance Reserve (261)			52
Injuries and Damages Reserve (262)			53
Pensions and Benefits Reserve (263)			54
Miscellaneous Operating Reserves (265)			55
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	23,802,032	23,014,065	

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	23,355,879	0	0	0	1
	<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>				
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	13,730,194	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	10,210,655	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Completed Construction not Classified (106)					7
Construction Work in Progress (107)	5,301				8
Total Utility Plant	23,946,150	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)	2,581,334	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	1,831,596	0	0	0	10
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					11
Accumulated Provision for Depreciation of Property Held for Future Use (113)					12
Accumulated Provision for Amortization of Utility Plant in Service (114)					13
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					14
Accumulated Provision for Amortization of Property Held for Future Use (116)					15
Total Accumulated Provision	4,412,930	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					16
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					17
Other Utility Plant Adjustments (119)					18
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	19,533,220	0	0	0	

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON UTILITY PLANT FINANCED BY UTILITY OPERATION OR BY THE MUNICIPALITY (ACCT. 111.1)

Depreciation Accruals (Credits) during the year (111.1):

1. Report the amounts charged in the operating sections to Depreciation Expense (403).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	2,332,380				2,332,380	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	298,759				298,759	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	33,733				33,733	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	332,492	0	0	0	332,492	16
Debits during year						17
Book cost of plant retired	83,538				83,538	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	83,538	0	0	0	83,538	25
Balance end of year (111.1)	2,581,334	0	0	0	2,581,334	26
Footnotes						27

ACCUMULATED PROVISION FOR DEPRECIATION OF UTILITY PLANT ON CONTRIBUTED PLANT IN SERVICE (ACCT. 111.2)

Depreciation Accruals (Credits) during the year (111.2):

1. Report the amounts charged in the operating sections to Other Income Deductions (426).
2. If sewer operations are nonregulated, do not report sewer depreciation on this schedule.
3. Report the Depreciation Expense on Meters charged to sewer operations as an addition in the Water column.
If the sewer is also a regulated utility by the PSC, report an equal amount as a reduction in the Sewer column.
4. Report all other accruals charged to other accounts, such as to clearing accounts.

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	1,710,194				1,710,194	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	148,629				148,629	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage	0				0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	148,629	0	0	0	148,629	16
Debits during year						17
Book cost of plant retired	27,227				27,227	18
Cost of removal	0				0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	27,227	0	0	0	27,227	25
Balance end of year (111.2)	1,831,596	0	0	0	1,831,596	26
Footnotes						27

MATERIALS AND SUPPLIES

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

Account	Total End of Year	Amount Prior Year	
Electric utility total	0	0	1
Water utility (154)	59,117	47,770	2
Sewer utility (154)	0	0	3
Heating utility (154)	0	0	4
Gas utility (154)	0	0	5
Merchandise (155)	0	0	6
Other materials & supplies (156)	0	0	7
Stores expense (163)	0	0	8
Total Materials and Supplies	59,117	47,770	

**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)				
2002 REVENUE BONDS	3,404	428	45,951	1
Advance Refunding 1991 Revenue Bonds	970	428	2,506	2
ADVANCE REFUNDING 2001 REVENUE BONDS	3,545	428	20,683	3
LOSS ON 1998 ADVANCE REFUNDING	10,989	428	28,389	4
LOSS ON ADVANCE REFUNDING	6,297	428	36,729	5
Total			134,258	
Unamortized premium on debt (251)				
NONE				6
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	3,833,309	1
Changes during year (explain):		
2003 CORRECTIONS TO ACCOUNT 421	(436,362) *	2
ASSET CONTRIBUTIONS	28,654	3
Balance end of year	<u>3,425,601</u>	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

Capital Paid in by Municipality (Acct. 200) (Page F-15)

General footnotes

Transmission and Distribution Mains (Account 343), Services (Account 345) and Hydrants (Account 348) - During a review of the Village's application to increase water rates, the PSC noted assets were added to contributed capital but no 421 revenue was reported. As part of our review, we noted the revenue was actually included in Capital Paid in from Municipality and a portion of the assets were financed by the Utility. Accordingly, we proposed and the PSC approved reallocating the portion financed by the municipality from plant contributed to plant financed by utility (Adjustments to W-8 & W-9) and reduction of \$436,362 from Capital Paid in by Municipality (Page F-15) and a credit to surplus of the same amount.

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
1998 Mortgage Revenue Bonds	08/15/1991	08/01/2011	4.19%	495,356	1
2001 MORTGAGE REVENUE BONDS	06/01/2001	08/01/2014	3.05%	630,000	2
2002 MORTGAGE REVENUE BONDS	07/01/2002	08/01/2022	3.99%	2,190,000	3
Total Bonds (Account 221):				3,315,356	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	278,459	1
Accruals:		
Charged water department expense	297,990	2
Charged electric department expense		3
Charged sewer department expense	6,746	4
Other (explain):		
NONE		5
Total Accruals and other credits	304,736	
Taxes paid during year:		
County, state and local taxes	278,459	6
Social Security taxes	19,173	7
PSC Remainder Assessment	5,222	8
Other (explain):		
NONE		9
Total payments and other debits	302,854	
Balance end of year	280,341	

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)					
1998 MORTGAGE REVENUE BONDS	12,524	27,135	30,058	9,601	1
2001 MORTGAGE REVENUE BONDS	12,841	29,242	30,818	11,265	2
2002 MORTGAGE REVENUE BONDS	43,049	101,677	103,317	41,409	3
Subtotal	68,414	158,054	164,193	62,275	
Advances from Municipality (223)					
NONE	0			0	4
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	68,414	158,054	164,193	62,275	

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 RECEIVABLE	641,117	2
Total (Acct. 124):	641,117	
Sinking Funds (125):		
BOND REDEMPTION ACCOUNT	225,000	3
Total (Acct. 125):	225,000	
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	472,514	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	472,514	
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):		
NONE		15
Total (Acct. 145):	0	
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):		
DUE TO WATER UTILITY		3,822
Total (Acct. 233):		3,822
Other Deferred Credits (253):		
Regulatory Liability		809,399
NONE		24
Total (Acct. 253):		809,399

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	13,373,321	0	0	0	13,373,321	1
Materials and Supplies	53,443	0	0	0	53,443	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	2,456,857	0	0	0	2,456,857	4
Customer Advances for Construction					0	5
Regulatory Liability	836,379	0	0	0	836,379	6
NONE					0	7
Average Net Rate Base	10,133,528	0	0	0	10,133,528	
Net Operating Income	1,307,290	0	0	0	1,307,290	8
Net Operating Income as a percent of						
Average Net Rate Base	12.90%	N/A	N/A	N/A	12.90%	

**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	863,359	0	0	0	863,359	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	53,960	0	0	0	53,960	3
Other (specify):						
NONE					0	4
Balance End of Year	809,399	0	0	0	809,399	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	4,727,694	4,496,577	1
Total Sales of Water	4,727,694	4,496,577	
Other Operating Revenues			
Forfeited Discounts (470)	43,251	42,527	2
Rents from Water Property (472)	0	0	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	74,164	42,002	5
Total Other Operating Revenues	117,415	84,529	
Total Operating Revenues	4,845,109	4,581,106	
Operation and Maintenance Expenses			
Source of Supply Expense (600-617)	2,360,222	1,248,468	6
Pumping Expenses (620-633)	28,887	127,782	7
Water Treatment Expenses (640-652)	34,973	36,882	8
Transmission and Distribution Expenses (660-678)	195,142	453,400	9
Customer Accounts Expenses (901-906)	56,551	54,675	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-932)	265,295	1,669,926	12
Total Operation and Maintenance Expenses	2,941,070	3,591,133	
Other Operating Expenses			
Depreciation Expense (403)	298,759	279,002	13
Amortization Expense (404-407)		0	14
Taxes (408)	297,990	294,778	15
Total Other Operating Expenses	596,749	573,780	
Total Operating Expenses	3,537,819	4,164,913	
NET OPERATING INCOME	1,307,290	416,193	

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)	5,048	301,229	2,338,154	5
Commercial (461.2)	668	142,370	829,574	6
Industrial (461.3)	5	94,218	308,956	7
Public Authority (461.4)	28	19,260	102,925	8
Total Metered Sales to General Customers (461)	5,749	557,077	3,579,609	
Private Fire Protection Service (462)	66		40,471	9
Public Fire Protection Service (463)	72		1,107,614	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	5,887	557,077	4,727,694	

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)	1,107,614	3
NONE		4
Total Public Fire Protection Service (463)	1,107,614	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	43,251	6
Other (specify):		
Total Forfeited Discounts (470)	43,251	
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 IMPACT FEES	33,330	9
TURN ON CHARGES AND OTHER FEES	14,513	10
Return on net investment in meters charged to sewer department	26,321	11
Other (specify):		
Total Other Water Revenues (474)	74,164	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$10,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

See account description in report.

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Supervision and Engineering (600)		0	1
Operation Labor and Expenses (601)	541	367	2
Purchased Water (602)	2,358,267	1,245,679	* 3
Miscellaneous Expenses (603)	1,256	0	4
Rents (604)		0	5
Maintenance Supervision and Engineering (610)		1,650	6
Maintenance of Structures and Improvements (611)		0	7
Maintenance of Collecting and Impounding Reservoirs (612)		0	8
Maintenance of Lake, River and Other Intakes (613)		0	9
Maintenance of Wells and Springs (614)		0	10
Maintenance of Supply Mains (616)		0	11
Maintenance of Miscellaneous Water Source Plant (617)	158	772	12
Total Source of Supply Expenses	2,360,222	1,248,468	
PUMPING EXPENSES			
Operation Supervision and Engineering (620)		0	13
Fuel for Power Production (621)		0	14
Power Production Labor and Expenses (622)		0	15
Fuel or Power Purchased for Pumping (623)	27,470	120,006	* 16
Pumping Labor and Expenses (624)		0	17
Expenses Transferred--Credit (625)		0	18
Miscellaneous Expenses (626)	26	5,158	19
Rents (627)		0	20
Maintenance Supervision and Engineering (630)		58	21
Maintenance of Structures and Improvements (631)		270	22
Maintenance of Power Production Equipment (632)		0	23
Maintenance of Pumping Equipment (633)	1,391	2,290	24
Total Pumping Expenses	28,887	127,782	
WATER TREATMENT EXPENSES			
Operation Supervision and Engineering (640)		0	25
Chemicals (641)	13,744	20,225	26
Operation Labor and Expenses (642)	13,292	13,263	27
Miscellaneous Expenses (643)	7,609	3,267	28
Rents (644)		0	29
Maintenance Supervision and Engineering (650)		0	30
Maintenance of Structures and Improvements (651)		0	31
Maintenance of Water Treatment Equipment (652)	328	127	32
Total Water Treatment Expenses	34,973	36,882	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Supervision and Engineering (660)		0	33
Storage Facilities Expenses (661)		0	34
Transmission and Distribution Lines Expenses (662)	12,742	60,502	* 35
Meter Expenses (663)		7,898	36
Customer Installations Expenses (664)		75	37
Miscellaneous Expenses (665)	165	747	38
Rents (666)	33,000	33,000	39
Maintenance Supervision and Engineering (670)		0	40
Maintenance of Structures and Improvements (671)		124,322	* 41
Maintenance of Distribution Reservoirs and Standpipes (672)	9,895	1,435	42
Maintenance of Transmission and Distribution Mains (673)	107,628	135,062	43
Maintenance of Services (675)	14,812	62,334	* 44
Maintenance of Meters (676)	6,416	2,505	45
Maintenance of Hydrants (677)	8,233	23,361	* 46
Maintenance of Miscellaneous Plant (678)	2,251	2,159	47
Total Transmission and Distribution Expenses	195,142	453,400	
CUSTOMER ACCOUNTS EXPENSES			
Supervision (901)		0	48
Meter Reading Expenses (902)	15,868	10,935	49
Customer Records and Collection Expenses (903)	40,002	38,720	50
Uncollectible Accounts (904)		3,828	51
Miscellaneous Customer Accounts Expenses (905)	681	1,192	52
Customer Service and Information Expenses (906)			53
Total Customer Accounts Expenses	56,551	54,675	
SALES EXPENSES			
Sales Expenses (910)		0	54
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	108,835	94,216	55
Office Supplies and Expenses (921)	35,405	12,323	* 56
Administrative Expenses Transferred--Credit (922)		0	57
Outside Services Employed (923)	20,680	1,437,896	* 58
Property Insurance (924)	6,800	3,767	59
Injuries and Damages (925)		6,500	60
Employee Pensions and Benefits (926)	93,261	114,342	61
Regulatory Commission Expenses (928)		0	62
Duplicate Charges--Credit (929)		0	63

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
ADMINISTRATIVE AND GENERAL EXPENSES			
Miscellaneous General Expenses (930)	314	625	64
Rents (931)		257	65
Maintenance of General Plant (932)		0	66
Total Administrative and General Expenses	265,295	1,669,926	
Total Operation and Maintenance Expenses	2,941,070	3,591,133	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

If Fuel or Power Purchased for Pumping (623), divided by the Total kWh Used for Pumping on the Source of Supply, Pumping and Purchased Water Statistics schedule, is less than 3 cents or greater than 12 cents, please explain.

Started purchasing water in 2007, so 2008 is the first full year of using purchasing water so they don't have as high of expense for pumping water.

For values that represent an increase or a decrease when compared to the previous year of greater than 15%, but not less \$10,000, please explain.

Account 671 - The water tower was painted in 2007.

Account 677 - There was an \$11,810 adjustment made to inventory for repair work done in 2007.

Account 662 - In 2007, a booster pump was repaired for \$26,656. No major expenses in 2008.

Account 623 - In August 2007, the Village went online with the Central Brown County Water Authority so 2008 is the first full year that the Village is no longer incurring pumping costs for the majority of their water.

Account 602 - The Village went online with the Central Brown County Water Authority in August 2007, therefore 2008 was the first full year of expenses for purchasing water.

Account 675 - There were no big maintenance projects on services in 2008.

Account 923 - After the Village went online in August 2007 this account was no longer being used. The expenses are now being charged against purchased water. So 2008 was the first full year of this change.

Account 921 - The Village charges postage to this account and in 2008 they went to monthly billing instead of quarterly billing.

Account 926 - The Village discontinued their self-insurance plan and realized some benefit savings in 2008.

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		280,341	278,459	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		6,746	6,944	2
Net property tax equivalent		273,595	271,515	
Social Security		19,173	19,000	3
PSC Remainder Assessment		5,222	4,263	4
Other (specify): NONE			0	5
Total tax expense		297,990	294,778	

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			Brown				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.173914				3
County tax rate	mills		4.792945				4
Local tax rate	mills		3.310363				5
School tax rate	mills		8.500571				6
Voc. school tax rate	mills		1.516240				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		18.294033				10
Less: state credit	mills		1.462491				11
Net tax rate	mills		16.831542				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		3.310363				14
Combined School Tax Rate	mills		10.016811				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		13.327174				17
Total Tax Rate	mills		18.294033				18
Ratio of Local and School Tax to Total	dec.		0.728498				19
Total tax net of state credit	mills		16.831542				20
Net Local and School Tax Rate	mills		12.261752				21
Utility Plant, Jan. 1	\$	23,355,879	23,355,879				22
Materials & Supplies	\$	47,770	47,770				23
Subtotal	\$	23,403,649	23,403,649				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	23,403,649	23,403,649				26
Assessment Ratio	dec.		0.976900				27
Assessed Value	\$	22,863,025	22,863,025				28
Net Local & School Rate	mills		12.261752				29
Tax Equiv. Computed for Current Year	\$	280,341	280,341				30
Tax Equivalent per 1994 PSC Report	\$	200,555					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	280,341					34
Footnotes							35

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	1,956				1,956	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	1,956	0	0	0	1,956	
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)	243,893		8,635		235,258	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	243,893	0	8,635	0	235,258	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	242,656				242,656	12
Other Power Production Equipment (323)	43,895				43,895	13
Electric Pumping Equipment (325)	1,232,049		53,779		1,178,270	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	75,804		3,540		72,264	16
Total Pumping Plant	1,594,404	0	57,319	0	1,537,085	
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)	9,850				9,850	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	9,850	0	0	0	9,850	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	14,028				14,028	22
Structures and Improvements (341)	1,886				1,886	23
Distribution Reservoirs and Standpipes (342)	3,323,472				3,323,472	24
Transmission and Distribution Mains (343)	4,870,277	474,434	13,264	176,934	5,508,381	* 25
Services (345)	939,580	13,142		13,909	966,631	* 26
Meters (346)	908,399			(3,980)	904,419	* 27
Hydrants (348)	514,126	91,723	4,320	15,371	616,900	* 28

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	10,571,768	579,299	17,584	202,234	11,335,717	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	86,675				86,675	31
Office Furniture and Equipment (391)	18,210				18,210	32
Computer Equipment (391.1)	38,385				38,385	33
Transportation Equipment (392)	336,442				336,442	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	80,504	15,750			96,254	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	34,362				34,362	41
Total General Plant	594,578	15,750	0	0	610,328	
Total utility plant in service directly assignable	13,016,449	595,049	83,538	202,234	13,730,194	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	13,016,449	595,049	83,538	202,234	13,730,194	

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 Adjustments for any account are nonzero, please explain.

Meters (Account 345) - Sold meters to sewer utility.

Transmission and Distribution Mains (Account 343), Services (Account 345) and Hydrants (Account 348) - During a review of the Village's application to increase water rates, the PSC noted assets were added to contributed capital but no 421 revenue was reported. As part of our review, we noted the revenue was actually included in Capital Paid in from Municipality and a portion of the assets were financed by the Utility. Accordingly, we proposed and the PSC approved reallocating the portion financed by the municipality from plant contributed to plant financed by utility (Adjustments to W-8 & W-9) and reduction of \$436,362 from Capital Paid in by Municipality (Page F-15) and a credit to surplus of the same amount.

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	0				0	4
Structures and Improvements (311)	0				0	5
Collecting and Impounding Reservoirs (312)	0				0	6
Lake, River and Other Intakes (313)	0				0	7
Wells and Springs (314)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	4,649				4,649	16
Total Pumping Plant	4,649	0	0	0	4,649	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	7,545,937	95,743	20,747	(176,934)	7,443,999	* 25
Services (345)	1,785,135	12,162		(13,909)	1,783,388	* 26
Meters (346)	218,016				218,016	27

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

1. All adjustments, corrections and reclassifications (including to/from plant financed by contributions) should be reported in Column (f), Adjustments.
2. Explain fully as a schedule footnote the nature of all entries reported in Column (f), Adjustments.
3. Explain as a schedule footnote the dollar additions and retirements reported in Columns (c) and (e) for each account over \$100,000. If applicable, provide construction authorization.
4. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount as a schedule footnote.

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Hydrants (348)	782,454		6,480	(15,371)	760,603	* 28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	10,331,542	107,905	27,227	(206,214)	10,206,006	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	0				0	32
Computer Equipment (391.1)	0				0	33
Transportation Equipment (392)	0				0	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	0				0	36
Laboratory Equipment (395)	0				0	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	0				0	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	10,336,191	107,905	27,227	(206,214)	10,210,655	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	10,336,191	107,905	27,227	(206,214)	10,210,655	

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

Water Utility Plant in Service --Plant Financed by Contributions-- (Page W-09)

If Adjustments for any account are nonzero, please explain.

Transmission and Distribution Mains (Account 343), Services (Account 345) and Hydrants (Account 348) - During a review of the Village's application to increase water rates, the PSC noted assets were added to contributed capital but no 421 revenue was reported. As part of our review, we noted the revenue was actually included in Capital Paid in from Municipality and a portion of the assets were financed by the Utility. Accordingly, we proposed and the PSC approved reallocating the portion financed by the municipality from plant contributed to plant financed by utility (Adjustments to W-8 & W-9) and reduction of \$436,362 from Capital Paid in by Municipality (Page F-15) and a credit to surplus of the same amount.

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Utility or Municipality--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	115,997	2.94%	7,043	4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	115,997		7,043	
PUMPING PLANT				
Structures and Improvements (321)	146,986	2.44%	5,921	7
Other Power Production Equipment (323)	32,432	4.42%	1,940	8
Electric Pumping Equipment (325)	156,702	5.00%	60,257	9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	24,202	6.00%	4,442	11
Total Pumping Plant	360,322		72,560	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	2,660	6.00%	591	13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	2,660		591	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	674	2.25%	42	16
Distribution Reservoirs and Standpipes (342)	583,117	1.87%	62,149	17
Transmission and Distribution Mains (343)	493,980	1.10%	56,109	18
Services (345)	197,626	2.09%	19,775	19
Meters (346)	174,245	6.00%	54,385	20
Hydrants (348)	74,442	1.85%	10,320	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,524,084		202,780	
GENERAL PLANT				
Structures and Improvements (390)	59,346	2.25%	1,950	23
Office Furniture and Equipment (391)	16,791	5.83%	1,062	24
Computer Equipment (391.1)	35,643	26.67%	2,742	25
Transportation Equipment (392)	148,955	10.50%	35,327	26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314	8,635				114,405	4
316					0	5
317					0	6
	8,635	0	0	0	114,405	
321					152,907	7
323					34,372	8
325	53,779				163,180	9
326					0	10
328	3,540				25,104	11
	57,319	0	0	0	375,563	
331					0	12
332					3,251	13
333					0	14
334					0	15
	0	0	0	0	3,251	
341					716	16
342					645,266	17
343	13,264				536,825	18
345					217,401	19
346					228,630	20
348	4,320				80,442	21
349					0	22
	17,584	0	0	0	1,709,280	
390					61,296	23
391					17,853	24
391.1					38,385	25
392					184,282	26
393					0	27
394					0	28
395					0	29

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	41,805	9.17%	8,104	31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	26,777	5.83%	331	33
Total General Plant	329,317		49,516	
Total accum. prov. directly assignable	2,332,380		332,490	
 Common Utility Plant Allocated to Water Department	 0	 0.00%		 34
 Total accum. prov. for depreciation	 2,332,380		 332,490	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					49,909	31
397.1					0	32
398					27,108	33
	0	0	0	0	378,833	
	83,538	0	0	0	2,581,332	
					0	34
	83,538	0	0	0	2,581,332	

ACCUMULATED PROVISION FOR DEPRECIATION - WATER

--Plant Financed by Contributions--

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
SOURCE OF SUPPLY PLANT				
Structures and Improvements (311)	0	0.00%		1
Collecting and Impounding Reservoirs (312)	0	0.00%		2
Lake, River and Other Intakes (313)	0	0.00%		3
Wells and Springs (314)	0	0.00%		4
Supply Mains (316)	0	0.00%		5
Other Water Source Plant (317)	0	0.00%		6
Total Source of Supply Plant	0		0	
PUMPING PLANT				
Structures and Improvements (321)	0	0.00%		7
Other Power Production Equipment (323)	0	0.00%		8
Electric Pumping Equipment (325)	0	0.00%		9
Diesel Pumping Equipment (326)	0	0.00%		10
Other Pumping Equipment (328)	4,633	6.00%	279	* 11
Total Pumping Plant	4,633		279	
WATER TREATMENT PLANT				
Structures and Improvements (331)	0	0.00%		12
Sand or Other Media Filtration Equipment (332)	0	0.00%		13
Membrane Filtration Equipment (333)				14
Other Water Treatment Equipment (334)				15
Total Water Treatment Plant	0		0	
TRANSMISSION AND DISTRIBUTION PLANT				
Structures and Improvements (341)	0	0.00%		16
Distribution Reservoirs and Standpipes (342)	0	0.00%		17
Transmission and Distribution Mains (343)	1,039,796	1.10%	83,418	18
Services (345)	411,637	2.09%	37,436	19
Meters (346)	106,557	6.00%	13,081	20
Hydrants (348)	147,571	1.85%	14,415	21
Other Transmission and Distribution Plant (349)	0	0.00%		22
Total Transmission and Distribution Plant	1,705,561		148,350	
GENERAL PLANT				
Structures and Improvements (390)	0	0.00%		23
Office Furniture and Equipment (391)	0	0.00%		24
Computer Equipment (391.1)	0	0.00%		25
Transportation Equipment (392)	0	0.00%		26
Stores Equipment (393)	0	0.00%		27
Tools, Shop and Garage Equipment (394)	0	0.00%		28
Laboratory Equipment (395)	0	0.00%		29

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
311					0	1
312					0	2
313					0	3
314					0	4
316					0	5
317					0	6
	0	0	0	0	0	
321					0	7
323					0	8
325					0	9
326					0	10
328					4,912	* 11
	0	0	0	0	4,912	
331					0	12
332					0	13
333					0	14
334					0	15
	0	0	0	0	0	
341					0	16
342					0	17
343	20,747				1,102,467	18
345					449,073	19
346					119,638	20
348	6,480				155,506	21
349					0	22
	27,227	0	0	0	1,826,684	
390					0	23
391					0	24
391.1					0	25
392					0	26
393					0	27
394					0	28
395					0	29

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

1. Use only the account titles listed. If the utility has subaccounts other than accounts 391.1 and 397.1, combine them into one total and detail by subaccount in a schedule footnote.
2. If more than one depreciation rate is used, report the average rate in column (c).

Primary Plant Accounts (a)	Balance First of Year (b)	Rate % Used (c)	Accruals During Year (d)	
GENERAL PLANT				
Power Operated Equipment (396)	0	0.00%		30
Communication Equipment (397)	0	0.00%		31
SCADA Equipment (397.1)	0	0.00%		32
Miscellaneous Equipment (398)	0	0.00%		33
Total General Plant	0		0	
Total accum. prov. directly assignable	1,710,194		148,629	
Common Utility Plant Allocated to Water Department	0	0.00%		34
Total accum. prov. for depreciation	1,710,194		148,629	

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

Account (e)	Book Cost of Plant Retired (f)	Cost of Removal (g)	Salvage (h)	Adjustments Increase or (Decrease) (i)	Balance End of Year (j)	
396					0	30
397					0	31
397.1					0	32
398					0	33
	0	0	0	0	0	
	<u>27,227</u>	0	0	0	1,831,596	
					0	34
	<u>27,227</u>	0	0	0	1,831,596	

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

Accumulated Provision for Depreciation - Water --Plant Financed by Contributions-- (Page W-12)

If Accumulated Depreciation End of Year Balance is greater than the equivalent Plant in Service (Financed by Contributions) EOY Balance, please explain.

Row: Other Pumping Equipment (328) was over depreciated in 2008. We will correct this in 2009.

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

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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	47,247			47,247	1
February	44,489		72	44,561	2
March	48,224		97	48,321	3
April	50,630		150	50,780	4
May	53,599		152	53,751	5
June	52,916		84	53,000	6
July	56,882		166	57,048	7
August	66,973		120	67,093	8
September	53,526		113	53,639	9
October	50,832		118	50,950	10
November	47,169		105	47,274	11
December	49,737		89	49,826	12
Total annual pumpage	622,224	0	1,266	623,490	

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):	623,490	1
Less: Gallons (000's) used in the treatment process:	7,050	2
Subtotal: Gallons (000's) entering distribution system:	616,440	3
Less: Gallons (000's) sold:	557,077	4
Gallons (000's) entering distribution system but not sold:	59,363	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:		7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	0	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		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:	59,363	17
Subtotal of Estimated Losses:	59,363	18
Percentage of water entering distribution system sold:	90%	19
Percentage of unaccounted for water:	10%	20
If more than 15%, indicate causes:		21

If more than 15%, 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.)	2,532	22
Date of maximum: 08/20/2008		23
Cause of maximum: Dry weather making demands for customers to water lawns more.		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1,223	25
Date of minimum: 12/25/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	1,205,745	27
If water is purchased:		28
Vendor Name: CENTRAL BROWN COUNTY WATER AUTHORITY		29
Point of Delivery: WATER TOWER #4, AT 4165 SHAWANO AVENUE		30
What percentage of purchased water is surface water? 100%		31
Number of main breaks repaired this year:	8	32
Number of service breaks repaired this year:	6	33
Population served (estimate the number of individuals served):		34
Inside municipality?	14,500	35
Outside municipality?	0	36

SOURCES OF WATER SUPPLY - GROUND WATERS

Location (a)	Identification Number (b)	Depth in feet (c)	Well Diameter in inches (d)	Yield Per Day in gallons (e)	Currently In Service? (f)	
WELL #2	Well #2	886	14	2,160,000	Yes	1
WELL #3	Well #3	785	16	2,232,000	Yes	2

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)	1
Identification	WELL #2	WELL #2 (BOOST A)	WELL #2 (BOOST B)	1
Location	PUMP HOUSE	PUMP HOUSE	PUMP HOUSE	2
Purpose	P	B	B	3
Destination	D	D	D	4
Pump Manufacturer	SIMMONS	SIMMONS	GOULDS	5
Year Installed	2002	1991	2002	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	1,500	1,100	575	8
Pump Motor or Standby Engine Mfr	U S ELECTRIC	U S ELECTRIC	US ELECTRIC	9
Year Installed	1998	1991	2002	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	300	40	25	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	15
Identification	WELL #3			15
Location	PUMP HOUSE			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	SIMMONS			19
Year Installed	2002			20
Type	VERTICAL TURBINE			21
Actual Capacity (gpm)	1,550			22
Pump Motor or Standby Engine Mfr	U.S. ELECTRIC			23
Year Installed	2002			24
Type	ELECTRIC			25
Horsepower	350			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	HIGH ZONE TOWER 4	WELL #2	WELL #2 (A)	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	ET	3
Year constructed	2003	1968	1991	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	STEEL	5
Elevation difference in feet (See Headnote 3.)	156	0	98	6
Total capacity in gallons (actual)	1,000,000	250,000	500,000	7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)	GAS	GAS	GAS	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.1600	2.1600	2.1600	13
Is a corrosion control chemical used (yes, no)?	Y	Y	Y	14
Is water fluoridated (yes, no)?	Y	Y	Y	15
Footnotes				16

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)
Identification number or name	WELL #3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET		3
Year constructed	1995		4
Primary material (earthen, steel, concrete, other)	STEEL		5
Elevation difference in feet (See Headnote 3.)	0		6
Total capacity in gallons (actual)	1,000,000		7
WATER TREATMENT PLANT			8
Disinfection, type of equipment (gas, liquid, powder, other)	GAS		9
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE		10
Filters, type (gravity, pressure, other, none)	NONE		11
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	2.2320		12
Is a corrosion control chemical used (yes, no)?	Y		13
Is water fluoridated (yes, no)?	Y		14
Footnotes			15

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
P	D	4.000	75				75	1
A	D	6.000	51,463		463		51,000	2
M	D	6.000	24,758		3,884		20,874	3
P	D	6.000	4,840	17			4,857	* 4
A	D	8.000	29,027		496		28,531	5
M	D	8.000	5,794				5,794	6
P	D	8.000	191,603	1,981			193,584	* 7
A	D	10.000	39,670		123		39,547	8
M	D	10.000	0				0	9
P	D	10.000	58,057	6,503			64,560	* 10
A	D	12.000	17,120		1,097		16,023	11
P	D	12.000	31,529	948			32,477	* 12
A	D	14.000	15,552				15,552	13
P	D	14.000	1,042				1,042	14
P	D	16.000	22,393				22,393	15
A	D	18.000	72				72	16
Total Within Municipality			492,995	9,449	6,063	0	496,381	
Total Utility			492,995	9,449	6,063	0	496,381	

WATER MAINS

Water Mains (Page W-19)

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

Mains were contributed in the Glendale Avenue - Pinecrest to Evergreen project along with the 2008 Rehab project. All the mains were contributed by developer.

WATER SERVICES

1. Explain all reported adjustments as a schedule footnote.
2. Report in column (h) the number of utility-owned services included in columns (c) through (g) which are temporarily shut off at the curb box or otherwise not in use at end of year.
3. For services added during the year in column (d), as a schedule footnote:
 - a. Explain how the additions were financed.
 - b. If assessed against property owners, explain the basis of the assessments.
 - c. If installed by a property owner or developer, explain the basis of recording the cost of the additions, the total amount and the number of services recorded under this method.
 - d. If any were financed by application of Cz-1, provide the total amount recorded and the number of services recorded under this method.
4. Report services separately by pipe material and diameter.
5. Identify pipe material as: L (Lead), M (Metal for all other metal excluding lead), A (Asbestos-cement) or P (Plastic for plastic and all other non-metal excluding asbestos-cement).

Pipe Material (a)	Diameter in Inches (b)	First of Year (c)	Added During Year (d)	Removed or Permanently Disconnected During Year (e)	Adjustments Increase or (Decrease) (f)	End of Year (g)	Utility Owned Services Not In Use at End of Year (h)	
M	0.750	1,834				1,834		1
M	1.000	3,357	41			3,398	200 *	2
M	1.500	39	1			40	1 *	3
M	2.000	551				551	5	4
M	4.000	7				7		5
M	6.000	20				20		6
M	8.000	9				9		7
M	10.000	2				2		8
M	12.000	1				1		9
Total Utility		5,820	42	0	0	5,862	206	

WATER SERVICES

Water Services (Page W-20)

If net additions are greater than zero, please explain financing by following criteria listed in schedule headnote No. 3.

All services added were contributed by the developer. The services were added for the Glendale Avenue - Pinecrest to Evergreen project and the 2008 Rehab project.

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)	*	1
0.625	45			(45)	0	0	*	1
0.750	5,641			10	5,651	450	*	2
1.000	122			(7)	115	0	*	3
1.500	72			6	78	0	*	4
2.000	121			3	124	0	*	5
2.500	1				1	0	*	6
3.000	29			1	30	4	*	7
4.000	8				8	4	*	8
6.000	1			2	3	1	*	9
8.000	1				1	1	*	10
Total:	6,041	0	0	(30)	6,011	460		

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)	*	1
0.625	0	0	0	0	0	0	0	*	1
0.750	5,083	409	2	5	0	152	5,651	*	2
1.000	4	92	1	5	0	13	115	*	3
1.500	0	61	0	4	0	13	78	*	4
2.000	0	91	0	8	0	25	124	*	5
2.500	0	1	0	0	0	0	1	*	6
3.000	0	12	0	5	10	3	30	*	7
4.000	0	4	0	2	0	2	8	*	8
6.000	0	0	1	1	0	1	3	*	9
8.000	0	1	0	0	0	0	1	*	10
Total:	5,087	671	4	30	10	209	6,011		

METERS

Meters (Page W-21)

Explain all reported adjustments.

All adjustments were due to count of meters, adjusting them to actual.

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

The utility plans on testing a large quantity of the 1" or smaller meters in 2009.

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

Yes.

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

The Village fell behind on testing the larger sized meters in 2008, but all meters will be tested in 2009.

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	1,055	13	9	3	1,062	* 2
Total Fire Hydrants	1,055	13	9	3	1,062	
Flushing Hydrants						
	1				1	3
Total Flushing Hydrants	1	0	0	0	1	

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

Number of hydrants operated during year:	1,062	*
Number of distribution system valves end of year:	1,524	
Number of distribution valves operated during year:	675	

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

Hydrants and Distribution System Valves (Page W-22)

General footnotes

The village operates all hydrants annually and approximately 50% of the valves.

Explain all reported Adjustments.

Adjustment is to bring hydrants to actual based on count.
