



3014 (02-05-09)

ANNUAL REPORT

OF

Name: CITY OF MUSKEGO WATER PUBLIC UTILITY

Principal Office: W182 S8200 RACINE AVE
P.O. BOX 749
MUSKEGO, WI 53150-0749

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 SHARON MUELLER of
(Person responsible for accounts)

CITY OF MUSKEGO WATER PUBLIC 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) 03/30/2009
(Date)

FINANCE DEPARTMENT SUPERVISOR
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: CITY OF MUSKEGO WATER PUBLIC UTILITY

Utility Address: W182 S8200 RACINE AVE
P.O. BOX 749
MUSKEGO, WI 53150-0749

When was utility organized? 9/17/1985

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: SHARON MUELLER

Title: FINANCE DEPARTMENT SUPERVISOR

Office Address:

W182 S8200 RACINE AVENUE
P.O. BOX 749
MUSKEGO, WI 53150

Telephone: (262) 679 - 5622

Fax Number: (262) 679 - 5593

Email Address: smueller@ci.muskego.wi.us

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

Name: DANIEL PAVELKO

Title: CHAIRMAN

Office Address:

W182 S8200 RACINE AVENUE
P.O. BOX 749
MUSKEGO, WI 53150

Telephone: (262) 679 - 4100

Fax Number: (262) 679 - 5593

Email Address: dpavelko@ci.muskego.wi.us

Are records of utility audited by individuals or firms, other than utility employee? YES

Individual or firm, if other than utility employee, auditing utility records:

Name: DONALD N. VILIONE

Title: CPA

Office Address: VIRCHOW KRAUSE & COMPANY

115 S. 84TH STREET
P.O. BOX 400
MILWAUKEE, WI 53214

Telephone: (414) 777 - 5424

Fax Number: (414) 777 - 5555

Email Address: dvilione@virchowkrause.com

Date of most recent audit report: 2/27/2009

Period covered by most recent audit: 01/01/2008 - 12/31/2008

IDENTIFICATION AND OWNERSHIP

Names and titles of utility management including manager or superintendent:

Name: MR. SCOTT KLOSKOWSKI
Title: UTILITY SUPERINTENDENT

Office Address:

W182 S8200 RACINE AVENUE
P.O. BOX 749
MUSKEGO, WI 53150-0749

Telephone: (262) 679 - 4128

Fax Number: (262) 679 - 4151

Email Address: skloskowski@ci.muskego.wi.us

Name of utility commission/committee: PUBLIC UTILITIES COMMITTEE

Names of members of utility commission/committee:

MR DANIEL PAVELKO, CHAIRMAN
MS TINA SCHAEFER, COMMITTEE MEMBER
MR WILLIAM SCHNEIDER, COMMITTEE MEMBER

Is sewer service rendered by the utility? NO

If "yes," has the municipality, by ordinance, combined the water and sewer service into a single public utility, as provided by Wis. Stat. § 66.0819 of the Wisconsin Statutes? NO

Date of Ordinance: [REDACTED]

Are any of the utility administrative or operational functions under contract or agreement with an outside provider for the year covered by this annual report and/or current year (i.e., operation of water or sewer treatment plant)? NO

Provide the following information regarding the provider(s) of contract services:

Firm Name: VIRCHOW KRAUSE & COMPANY
115 S 84TH STREET
P.O. BOX 400
MILWAUKEE, WI 53214

Contact Person: MR DONALD N VILIONE

Title: CPA - PARTNER

Telephone: (414) 777 - 5424

Fax Number: (414) 777 - 5555

Email Address: dvilione@virchowkrause.com

Contract/Agreement beginning-ending dates: 1/1/2007 12/31/2008

Provide a brief description of the nature of Contract Operations being provided:

Auditing of Financial Records

INCOME STATEMENT

Particulars (a)	This Year (b)	Last Year (c)	
UTILITY OPERATING INCOME			
Operating Revenues (400)	1,678,965	1,720,371	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	700,175	656,646	2
Depreciation Expense (403)	116,129	152,325	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	449,807	428,749	5
Total Operating Expenses	1,266,111	1,237,720	
Net Operating Income	412,854	482,651	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	412,854	482,651	
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)	100,852	130,141	10
Miscellaneous Nonoperating Income (421)	422,938	1,301,011	11
Total Other Income	523,790	1,431,152	
Total Income	936,644	1,913,803	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(71,657)	(71,655)	12
Other Income Deductions (426)	396,085	352,521	13
Total Miscellaneous Income Deductions	324,428	280,866	
Income Before Interest Charges	612,216	1,632,937	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	206,415	196,430	14
Amortization of Debt Discount and Expense (428)	13,207	14,572	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	67,628	79,675	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	287,250	290,677	
Net Income	324,966	1,342,260	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	21,779,794	20,437,534	20
Balance Transferred from Income (433)	324,966	1,342,260	21
Miscellaneous Credits to Surplus (434)	0	0	22
Miscellaneous Debits to Surplus--Debit (435)	0	0	23
Appropriations of Surplus--Debit (436)	0	0	24
Appropriations of Income to Municipal Funds--Debit (439)	0	0	25
Total Unappropriated Earned Surplus End of Year (216)	22,104,760	21,779,794	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	1,678,965	0	1,678,965	1
Total (Acct. 400):	1,678,965	0	1,678,965	
Operation and Maintenance Expense (401-402):				
Derived	700,175	0	700,175	2
Total (Acct. 401-402):	700,175	0	700,175	
Depreciation Expense (403):				
Derived	116,129	0	116,129	3
Total (Acct. 403):	116,129	0	116,129	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	449,807	0	449,807	5
Total (Acct. 408):	449,807	0	449,807	
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:	412,854	0	412,854	
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 SPECIAL ASSESSMENTS	28,085	0	28,085	11
INTEREST AND DIVIDENDS	72,767		72,767	12
Total (Acct. 419):	100,852	0	100,852	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		422,938	422,938	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	422,938	422,938	
TOTAL OTHER INCOME:	100,852	422,938	523,790	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(71,657)	0	(71,657)	15
NONE			0	16
Total (Acct. 425):	(71,657)	0	(71,657)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	396,085	396,085	17
NONE			0	18
Total (Acct. 426):	0	396,085	396,085	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(71,657)	396,085	324,428	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	206,415	0	206,415	19
Total (Acct. 427):	206,415	0	206,415	
Amortization of Debt Discount and Expense (428):				
VARIOUS ISSUES	13,207		13,207	20
Total (Acct. 428):	13,207	0	13,207	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	21
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	67,628	0	67,628	22
Total (Acct. 430):	67,628	0	67,628	
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:	287,250	0	287,250	
NET INCOME:	298,113	26,853	324,966	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	(1,131,304)	22,911,098	21,779,794	25
Total (Acct. 216):	(1,131,304)	22,911,098	21,779,794	

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	298,113	26,853	324,966	26
Total (Acct. 433):	298,113	26,853	324,966	
Miscellaneous Credits to Surplus (434):				
NONE			0	27
Total (Acct. 434):	0	0	0	
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	28
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	29
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	30
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	(833,191)	22,937,951	22,104,760	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	1,678,965	0	0	0	1,678,965	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents	0	0		0	0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to						
Wisconsin Remainder Assessment	1,678,965	0	0	0	1,678,965	

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	285,520	0	285,520	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	675	0	675	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	286,195	0	286,195	

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	6.0	1
Electric		2
Gas		3
Sewer		4

BALANCE SHEET

Assets and Other Debits (a)	Balance End of Year (b)	Balance First of Year (c)	
UTILITY PLANT			
Utility Plant (101)	32,512,297	30,892,251	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	5,126,992	4,589,832	2
Net Utility Plant	27,385,305	26,302,419	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	0	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	0	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	433,756	475,818	6
Sinking Funds (125)	3,215,241	1,409,110	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	3,648,997	1,884,928	
CURRENT AND ACCRUED ASSETS			
Cash (131)	666,971	570,443	10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)			13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	326,565	300,055	15
Other Accounts Receivable (143)	7,497	776	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	39,546	38,442	18
Plant Materials and Operating Supplies (154)	0	0	19
Merchandise (155)	0	0	20
Other Materials and Supplies (156)	0	0	21
Stores Expense (163)	0	0	22
Prepayments (165)	0	0	23
Interest and Dividends Receivable (171)			24
Accrued Utility Revenues (173)			25
Miscellaneous Current and Accrued Assets (174)			26
Total Current and Accrued Assets	1,040,579	909,716	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	58,211	71,418	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0		30
Temporary Facilities (185)	0		31
Miscellaneous Deferred Debits (186)	0		32
Total Deferred Debits	58,211	71,418	
Total Assets and Other Debits	32,133,092	29,168,481	

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)	543,760	543,760	33
Appropriated Earned Surplus (215)		0	34
Unappropriated Earned Surplus (216)	22,104,760	21,779,794	35
Total Proprietary Capital	22,648,520	22,323,554	
LONG-TERM DEBT			
Bonds (221)	6,210,000	4,025,000	36
Advances from Municipality (223)	1,145,705	1,342,307	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	7,355,705	5,367,307	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	715,615	36,907	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)		0	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	53,902	34,276	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	116,156	105,623	46
Total Current and Accrued Liabilities	885,673	176,806	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)		0	48
Other Deferred Credits (253)	1,243,194	1,300,814	49
Total Deferred Credits	1,243,194	1,300,814	
OPERATING RESERVES			
Property Insurance Reserve (261)		0	50
Injuries and Damages Reserve (262)		0	51
Pensions and Benefits Reserve (263)		0	52
Miscellaneous Operating Reserves (265)		0	53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	32,133,092	29,168,481	

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	30,892,251	0	0	0	1
<i>(Should agree with Util. Plant Jan. 1 in Property Tax Equivalent Schedule)</i>					
Plant Accounts:					
Utility Plant in Service - Financed by Utility Operations or by the Municipality (101.1)	5,555,455	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	25,220,484	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)	1,736,358				8
Total Utility Plant	32,512,297	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)	582,441	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	4,544,551	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	5,126,992	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	27,385,305	0	0	0	

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.1)	1,683,856				1,683,856	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	116,129				116,129	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	26,045				26,045	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	142,174	0	0	0	142,174	16
Debits during year						17
Book cost of plant retired	1,100				1,100	18
Cost of removal					0	19
Other debits (specify):						20
2007 RATE CASE ADJ	1,242,489				1,242,489	21
					0	22
					0	23
					0	24
Total debits	1,243,589	0	0	0	1,243,589	25
Balance end of year (111.1)	582,441	0	0	0	582,441	26
Footnotes						27

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

Accumulated Provision for Depreciation of Utility Plant on Utility Plant Financed by Utility Operations or by the Municipality (Acc

General footnotes

Additional projects are included in construction in progress. The majority of this total is related to Well #13 drilling and pumping station.

If End of Year Balance is less than zero, please explain.

The Water Utility is waiving the return on investment and the tax equivalent to the Sewer Utility.

Depreciation Expense on Meters Charged to Sewer has related fields in the Taxes schedule and Other Operating Revenues (Water) schedule. If amounts are reported in any one or two of these three fields, but not all three, please explain.

The Water Utility is waiving the tax equivalent to the Sewer Utility.

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

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

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

Particulars (a)	Water (b)	(c)	(d)	(e)	Total (f)	
Balance first of year (111.2)	2,905,976				2,905,976	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	396,085				396,085	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
2007 Rate Case Adj	1,242,490				1,242,490	12
					0	13
					0	14
					0	15
Total credits	1,638,575	0	0	0	1,638,575	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	0	0	0	0	0	25
Balance end of year (111.2)	4,544,551	0	0	0	4,544,551	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

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

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

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

MATERIALS AND SUPPLIES

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

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

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

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

Debt Issue to Which Related (a)	Written Off During Year		Balance End of Year (d)	
	Amount (b)	Account Charged or Credited (c)		
Unamortized debt discount & expense (181)				
1985-1991B	1,846	428	2,909	1
1998	0	428	0	2
1999	2,738	428	14,864	3
2000	2,219	428	4,752	4
2001	4,913	428	30,436	5
2005	1,490	428	5,250	6
Total			58,211	
Unamortized premium on debt (251)				
NONE				7
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	543,760	1
Changes during year (explain):		
NONE		2
Balance end of year	543,760	

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)	
2,015,000 WATER REV BONDS	02/17/1999	05/01/2019	4.61%	1,365,000	1
950,000 REVENUE BONDS	01/27/2000	05/13/2013	6.04%	495,000	2
2,300,000 WATER REV BONDS	12/13/2001	12/13/2020	4.89%	1,900,000	3
2,450,000 WATER REVENUE BONDS	09/01/2008	11/01/2028	4.91%	2,450,000	4
Total Bonds (Account 221):				6,210,000	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
1998	02/01/1998	06/01/2007	4.25%	0	1
2005	03/01/2005	03/01/2015	3.33%	543,225	2
1985-1991	12/31/1991	12/31/2011	6.19%	602,480	3
Total for Account 223				1,145,705	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		5
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	449,730	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	449,730	
Taxes paid during year:		
County, state and local taxes	426,331	6
Social Security taxes	21,809	7
PSC Remainder Assessment	1,590	8
Other (explain):		
NONE		9
Total payments and other debits	449,730	
Balance end of year	0	

INTEREST ACCRUED (ACCT. 237)

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

Description of Issue (a)	Interest Accrued Balance First of Year (b)	Interest Accrued During Year (c)	Interest Paid During Year (d)	Interest Accrued Balance End of Year (e)	
Bonds (221)					
1999	10,972	65,120	65,831	10,261	1
2000	4,872	28,505	29,230	4,147	2
2001	15,263	90,873	91,585	14,551	3
2008	0	21,917		21,917	4
Subtotal	31,107	206,415	186,646	50,876	
Advances from Municipality (223)					
1985-1991 NOTES	0	48,760	48,760	0	5
1992 NOTES	0			0	6
1993 NOTES	0			0	7
1995 NOTES	0			0	8
1996 NOTES	0			0	9
1998 NOTES	0			0	10
1998-1 NOTES	0			0	11
2005 NOTES	3,169	18,868	19,011	3,026	12
Subtotal	3,169	67,628	67,771	3,026	
Other Long-Term Debt (224)					
NONE	0			0	13
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	14
Subtotal	0	0	0	0	
Total	34,276	274,043	254,417	53,902	

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 ASSESSMENT RECEIVABLE	344,868	2
RECEIVABLE FROM TAX ROLL	88,888	3
Total (Acct. 124):	433,756	
Sinking Funds (125):		
OTHER PROPERTY & INVESTMENT RESTRICTED	3,215,241	4
Total (Acct. 125):	3,215,241	
Depreciation Fund (126):		
NONE		5
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE		6
Total (Acct. 128):	0	
Special Deposits (134):		
NONE		7
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		8
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	326,565	9
Electric		10
Sewer (Regulated)		11
Other (specify):		
NONE		12
Total (Acct. 142):	326,565	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		13
Merchandising, jobbing and contract work		14
Other (specify):		
METERS	0	15
HYDRANT	152	16
MISCELLANEOUS	7,345	* 17
Total (Acct. 143):	7,497	
Receivables from Municipality (145):		
DELINQUENT WATER USE	39,546	* 18
Total (Acct. 145):	39,546	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Particulars (a)	Balance End of Year (b)	
Prepayments (165):		
NONE		19
Total (Acct. 165):	0	
Extraordinary Property Losses (182):		
NONE		20
Total (Acct. 182):	0	
Preliminary Survey and Investigation Charges (183):		
NONE		21
Total (Acct. 183):	0	
Clearing Accounts (184):		
NONE		22
Total (Acct. 184):	0	
Temporary Facilities (185):		
NONE		23
Total (Acct. 185):	0	
Miscellaneous Deferred Debits (186):		
NONE		24
Total (Acct. 186):	0	
Payables to Municipality (233):		
NONE		25
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	1,074,829	26
OTHER DEFERRED CREDITS	77,620	27
DEFERRED LEASE REVENUE	65,909	28
DEFERRED CREDITS	24,836	29
Total (Acct. 253):	1,243,194	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

Please explain amounts in Accounts 143, 145 and/or 233 in excess of \$5,000, providing a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

Receivables from municipality or Delinquent Water Use represent amounts due from the tax roll for 2008. Miscellaneous accounts receivable includes watermain flushing billed to contractors and Waste management receivables for well monitoring site at Well #7.

RETURN ON RATE BASE COMPUTATION

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

Average Rate Base (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Add Average:						
Utility Plant in Service (101.1)	5,528,706	0	0	0	5,528,706	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,133,148	0	0	0	1,133,148	4
Customer Advances for Construction					0	5
Regulatory Liability	1,110,657	0	0	0	1,110,657	6
NONE					0	7
Average Net Rate Base	3,284,901	0	0	0	3,284,901	
Net Operating Income	412,854	0	0	0	412,854	8
Net Operating Income as a percent of						
Average Net Rate Base	12.57%	N/A	N/A	N/A	12.57%	

**REGULATORY LIABILITY - PRE-2003 HISTORICAL
ACCUMULATED DEPRECIATION ON CONTRIBUTED UTILITY
PLANT (253)**

Particulars (a)	Water (b)	Electric (c)	Sewer (d)	Gas (e)	Total (f)	
Balance First of Year	1,146,486	0	0	0	1,146,486	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	71,657	0	0	0	71,657	3
Other (specify):						
NONE					0	4
Balance End of Year	1,074,829	0	0	0	1,074,829	

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.

New rate increase went into effect October 1, 2008 as approved by the PSC.

5. Obligations incurred or assumed, excluding commercial paper.

Issued new Water System Revenue Bonds dated September 1, 2008 in the amount of \$2,450,000.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	1,587,399	1,559,801	1
Total Sales of Water	1,587,399	1,559,801	
Other Operating Revenues			
Forfeited Discounts (470)	11,395	10,606	2
Rents from Water Property (472)	74,886	143,772	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	5,285	6,192	5
Total Other Operating Revenues	91,566	160,570	
Total Operating Revenues	1,678,965	1,720,371	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	40,910	11,867	6
Pumping Expenses (620-625)	144,419	135,549	7
Water Treatment Expenses (630-635)	33,317	32,773	8
Transmission and Distribution Expenses (640-655)	112,573	109,693	9
Customer Accounts Expenses (901-906)	39,382	35,845	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	329,574	330,919	12
Total Operation and Maintenance Expenses	700,175	656,646	
Other Operating Expenses			
Depreciation Expense (403)	116,129	152,325	13
Amortization Expense (404-407)		0	14
Taxes (408)	449,807	428,749	15
Total Other Operating Expenses	565,936	581,074	
Total Operating Expenses	1,266,111	1,237,720	
NET OPERATING INCOME	412,854	482,651	

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)	3,210	217,917	954,727	5
Commercial (461.2)	214	45,789	151,418	6
Industrial (461.3)	46	13,569	45,416	7
Public Authority (461.4)				8
Total Metered Sales to General Customers (461)	3,470	277,275	1,151,561	
Private Fire Protection Service (462)	61		35,782	9
Public Fire Protection Service (463)	3,239		359,130	10
Other Water Sales (465)	22	12,293	40,926	11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	6,792	289,568	1,587,399	

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)	
NONE	NONE	0	0	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)	359,130	3
NONE		4
Total Public Fire Protection Service (463)	359,130	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	11,395	6
Other (specify):		
Total Forfeited Discounts (470)	11,395	
Rents from Water Property (472):		
CELL TOWER LEASE REVENUE	74,886	7
Total Rents from Water Property (472)	74,886	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
CHICAGO TITLE CLOSING LETTER REVENUE	1,853	9
REVENUE FROM LOCATES	3,432	10
Return on net investment in meters charged to sewer department	0	11
Other (specify):		
Total Other Water Revenues (474)	5,285	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
SOURCE OF SUPPLY EXPENSES			
Operation Labor (600)	826	801	1
Purchased Water (601)	0	0	2
Operation Supplies and Expenses (602)	12	344	3
Maintenance of Water Source Plant (605)	40,072	10,722	* 4
Total Source of Supply Expenses	40,910	11,867	
PUMPING EXPENSES			
Operation Labor (620)	55,273	56,313	5
Fuel for Power Production (621)	0	0	6
Fuel or Power Purchased for Pumping (622)	80,059	71,694	7
Operation Supplies and Expenses (623)	838	672	8
Maintenance of Pumping Plant (625)	8,249	6,870	9
Total Pumping Expenses	144,419	135,549	
WATER TREATMENT EXPENSES			
Operation Labor (630)	13,145	10,175	10
Chemicals (631)	18,597	20,876	11
Operation Supplies and Expenses (632)	514	492	12
Maintenance of Water Treatment Plant (635)	1,061	1,230	13
Total Water Treatment Expenses	33,317	32,773	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)	67,317	61,391	14
Operation Supplies and Expenses (641)	7,424	9,877	15
Maintenance of Distribution Reservoirs and Standpipes (650)	1,488	132	16
Maintenance of Mains (651)	17,991	15,501	17
Maintenance of Services (652)	1,819	1,187	18
Maintenance of Meters (653)	4,115	1,648	19
Maintenance of Hydrants (654)	12,233	19,460	* 20
Maintenance of Other Plant (655)	186	497	21
Total Transmission and Distribution Expenses	112,573	109,693	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	2,182	2,147	22
Accounting and Collecting Labor (902)	26,572	27,962	23
Supplies and Expenses (903)	10,628	5,736	24
Uncollectible Accounts (904)	0	0	25

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
CUSTOMER ACCOUNTS EXPENSES			
Customer Service and Information Expenses (906)	0		26
Total Customer Accounts Expenses	39,382	35,845	
SALES EXPENSES			
Sales Expenses (910)	0	0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	100,512	103,947	28
Office Supplies and Expenses (921)	15,806	16,329	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	61,264	64,140	31
Property Insurance (924)		0	32
Injuries and Damages (925)	43,047	42,674	33
Employee Pensions and Benefits (926)	83,419	86,071	34
Regulatory Commission Expenses (928)	4,642	996	35
Miscellaneous General Expenses (930)	5,793	6,570	36
Transportation Expenses (933)	15,091	10,192	37
Maintenance of General Plant (935)	0	0	38
Total Administrative and General Expenses	329,574	330,919	
Total Operation and Maintenance Expenses	700,175	656,646	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

For values that represent an increase or a decrease when compared to the previous year of greater than 25%, but not less \$5,000, please explain.

(605) - 2008 incurred costs for Well #9 radium issues and future Well #13 labor costs.

(654) - Incurred less cost than in the prior year for maintenance of hydrants supplies.

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		426,330	404,478	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		0	0	2
Net property tax equivalent		426,330	404,478	
Social Security		21,809	22,445	3
PSC Remainder Assessment		1,591	1,749	4
Other (specify): FSA FEE EXPENSE		77	77	5
Total tax expense		449,807	428,749	

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			Waukesha				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.170000				3
County tax rate	mills		1.800000				4
Local tax rate	mills		4.340000				5
School tax rate	mills		9.950000				6
Voc. school tax rate	mills		1.110000				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		17.370000				10
Less: state credit	mills		1.720000				11
Net tax rate	mills		15.650000				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		4.340000				14
Combined School Tax Rate	mills		11.060000				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		15.400000				17
Total Tax Rate	mills		17.370000				18
Ratio of Local and School Tax to Total	dec.		0.886586				19
Total tax net of state credit	mills		15.650000				20
Net Local and School Tax Rate	mills		13.875072				21
Utility Plant, Jan. 1	\$	30,892,251	30,892,251				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	30,892,251	30,892,251				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	30,892,251	30,892,251				26
Assessment Ratio	dec.		0.994630				27
Assessed Value	\$	30,726,360	30,726,360				28
Net Local & School Rate	mills		13.875072				29
Tax Equiv. Computed for Current Year	\$	426,330	426,330				30
Tax Equivalent per 1994 PSC Report	\$	196,830					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	426,330					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)	29,148				29,148	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	29,148	0	0	0	29,148	
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)	375,579				375,579	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	375,579	0	0	0	375,579	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	119,621				119,621	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	224,055				224,055	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	343,676	0	0	0	343,676	
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)	12,469				12,469	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	12,469	0	0	0	12,469	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	195,751				195,751	24
Transmission and Distribution Mains (343)	2,612,604	16,000			2,628,604	25
Services (345)	260,531			0	260,531	26
Meters (346)	867,450	367	1,100		866,717	* 27
Hydrants (348)	318,648				318,648	28

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

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
TRANSMISSION AND DISTRIBUTION PLANT						
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	4,254,984	16,367	1,100	0	4,270,251	
GENERAL PLANT						
Land and Land Rights (389)	0				0	30
Structures and Improvements (390)	235,247				235,247	31
Office Furniture and Equipment (391)	19,990				19,990	32
Computer Equipment (391.1)	106,628				106,628	33
Transportation Equipment (392)	124,237	38,230			162,467	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	486,102	38,230	0	0	524,332	
Total utility plant in service directly assignable	5,501,958	54,597	1,100	0	5,555,455	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	5,501,958	54,597	1,100	0	5,555,455	

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 Plant in Service Additions, Account 346, are greater than zero AND Additions on the Meters schedule are zero, please explain.

Additions reflect wage cost for meter installation.

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)	867,816				867,816	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	867,816	0	0	0	867,816	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	1,132,208				1,132,208	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	857,180				857,180	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	1,989,388	0	0	0	1,989,388	
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)	600,951				600,951	24
Transmission and Distribution Mains (343)	15,871,224	147,432			16,018,656	25
Services (345)	3,335,390	64,796			3,400,186	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)	2,312,437	31,050			2,343,487	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	22,120,002	243,278	0	0	22,363,280	
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	24,977,206	243,278	0	0	25,220,484	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	24,977,206	243,278	0	0	25,220,484	

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			23,945	23,945	1
February			22,242	22,242	2
March			24,079	24,079	3
April			25,111	25,111	4
May			29,716	29,716	5
June			29,077	29,077	6
July			35,959	35,959	7
August			47,746	47,746	8
September			30,114	30,114	9
October			28,368	28,368	10
November			25,048	25,048	11
December			23,475	23,475	12
Total annual pumpage	0	0	344,880	344,880	

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):	344,880	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	344,880	3
Less: Gallons (000's) sold:	289,568	4
Gallons (000's) entering distribution system but not sold:	55,312	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	6,000	7
Gallons (000's) used for fire protection:	250	8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:		10
Subtotal Estimated Usage:	6,250	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	2,000	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:	47,062	17
Subtotal of Estimated Losses:	49,062	18
Percentage of water entering distribution system sold:	84%	19
Percentage of unaccounted for water:	14%	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.)	2,114	22
Date of maximum: 09/01/2008		23
Cause of maximum: Hot, dry weather		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	570	25
Date of minimum: 02/29/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	652,049	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water? 0%		31
Number of main breaks repaired this year:	3	32
Number of service breaks repaired this year:	0	33
Population served (estimate the number of individuals served):		34
Inside municipality?	9,500	35
Outside municipality?		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)	
RACINE AVE BEHIND P.D.	WELL #2	90	12	263,100	Yes	1
ST LEONARDS DR	WELL #6	1,100	8	5,300	Yes	2
WALTER HAGEN DR	WELL #10	362	10	164,300	Yes	3
BAY LANE	WELL #4	1,350	8	1,100	Yes	4
CHAMPIONS DR	WELL #11	325	12	211,100	Yes	5
ERIN CT	WELL #3	330	10	70,500	Yes	6
FREEDOM SQUARE	WELL #8	327	12	5,300	Yes	7
JANESVILLE RD	Well #7	260	16	224,100	Yes	8
KRISTEN CT	WELL #5	1,400	8	0	No	9
LAKEWOOD MEADOWS	WELL #12	400	8	0	No	10

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	BOOSTER PUMP #1	BOOSTER PUMP #2	BOOSTER PUMP #3	1
Location	S7971 HILLENDALE DR	S7971 HILLENDALE DR	S7971 HILLENDALE DR	2
Purpose	B	B	B	3
Destination	D	D	D	4
Pump Manufacturer	AURORA	AURORA	AURORA	5
Year Installed	1995	1995	1995	6
Type	CENTRIFUGAL	CENTRIFUGAL	CENTRIFUGAL	7
Actual Capacity (gpm)	251	250	1,000	8
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	U.S. MOTORS	9
Year Installed	1995	1995	1995	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	15	15	30	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	BOOSTER PUMP 1	BOOSTER PUMP 2	WELL #10	15
Location	S69W16470 OAKHILL TRAIL	S69W16470 OAKHILL TRAIL	WALTER HAGEN CT	16
Purpose	S	S	P	17
Destination	D	D	D	18
Pump Manufacturer	AURORA	AURORA	GRUNDFOS	19
Year Installed	1991	1991	1995	20
Type	CENTRIFUGAL	CENTRIFUGAL	SUBMERSIBLE	21
Actual Capacity (gpm)	470	470	550	22
Pump Motor or Standby Engine Mfr	U.S. MOTORS	U.S. MOTORS	FRANKLIN	23
Year Installed	1991	1991	1995	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	10	10	75	26
Footnotes				27
				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #11	WELL #12	WELL #3	1
Location	CHAMPIONS DR	LAKEWOOD-TANS DR	ERIN CT	2
Purpose	P	S	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	MONARCH INDUSTRIES	GOULDS	5
Year Installed	1997	1994	1999	6
Type	VERTICAL TURBINE	CENTRIFUGAL	VERTICAL TURBINE	7
Actual Capacity (gpm)	625	250	175	8
Pump Motor or Standby Engine Mfr	US	BALDOV	GE	9
Year Installed	1997	1994	1999	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	75	20	25	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL #4	WELL #5	WELL #6	15
Location	BAY LANE	KRISTIN CT	ST. LEONARDS DR	16
Purpose	P	P	P	17
Destination	D	D	D	18
Pump Manufacturer	BYRON-JACKSON	E.S.P.	GOULD	19
Year Installed	1976	1997	1996	20
Type	SUBMERSIBLE	SUBMERSIBLE	SUBMERSIBLE	21
Actual Capacity (gpm)	175	575	175	22
Pump Motor or Standby Engine Mfr	FRANKLIN	E.S.P. INC.	FRANKLIN ELEC	23
Year Installed	1976	1997	1996	24
Type	ELECTRIC	ELECTRIC	ELECTRIC	25
Horsepower	40	150	40	26
Footnotes				27
				28

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	WELL #7	WELL#12	WELL#2	1
Location	COUNTY PARK	LAKEWOOD-TANS DR	RACINE AVE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	GOULDS	GRUNDFOS	GOULDS	5
Year Installed	1998	1994	1998	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	720	225	720	8
Pump Motor or Standby Engine Mfr	US MOTORS	FRANKLIN	US MOTORS	9 10
Year Installed	1998	1995	1998	11
Type	ELECTRIC	ELECTRIC	ELECTRIC	12
Horsepower	100	20	60	13
Footnotes				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	
Identification	WELL#8			15
Location	'3W17011 BRIARGATE LN (NORTH)			16
Purpose	P			17
Destination	D			18
Pump Manufacturer	GRUNDFOS			19
Year Installed	1972			20
Type	SUBMERSIBLE			21
Actual Capacity (gpm)	110			22
Pump Motor or Standby Engine Mfr	FRANKLIN			23 24
Year Installed	1972			25
Type	ELECTRIC			26
Horsepower	15			27
Footnotes				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	C2995	C5223	UNKNOWN	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	R	ET	R	3 4
Year constructed	1995	1986	1994	5 6
Primary material (earthen, steel, concrete, other)	STEEL	STEEL	CONCRETE	7 8
Elevation difference in feet (See Headnote 3.)	37	137	12	9 10
Total capacity in gallons (actual)	750,000	250,000	75,000	11 12
WATER TREATMENT PLANT				13
Disinfection, type of equipment (gas, liquid, powder, other)	OTHER	OTHER	OTHER	14 15
Points of application (wellhouse, central facilities, booster station, other)	OTHER	OTHER	OTHER	16 17 18
Filters, type (gravity, pressure, other, none)	NONE	NONE	NONE	19 20
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.0000	0.0000	0.0000	21 22 23
Is a corrosion control chemical used (yes, no)?	N	N	N	24 25
Is water fluoridated (yes, no)?	N	N	N	26 27
Footnotes				28

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet				End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)	Adjustments Increase or (Decrease) (g)		
M	D	6.000	10,773				10,773	1
P	D	6.000	21,650	461			22,111	* 2
M	D	8.000	17,263				17,263	3
P	D	8.000	160,543	2,146			162,689	* 4
P	D	10.000	20,051				20,051	5
M	D	12.000	6,576				6,576	6
P	D	12.000	72,548				72,548	7
P	S	12.000	2,500				2,500	8
M	D	16.000	116				116	9
P	D	16.000	49,349				49,349	10
P	S	16.000	12,477				12,477	11
Total Within Municipality			373,846	2,607	0	0	376,453	
Total Utility			373,846	2,607	0	0	376,453	

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.

Watermain contributions were made by the following developer:

Belle Chase Phase 1

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				1		1
M	1.000	2,576				2,576	183	2
M	1.250	1,070	1,750			2,820	380	3
M	1.500	32				32		4
M	1.750	11				11		5
M	2.000	137				137	46	6
M	4.000	8				8		7
M	6.000	23				23	6	8
M	8.000	14				14	3	9
Total Utility		3,872	1,750	0	0	5,622	618	

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.

New services added in 2008 were from the following developer contributions:

Belle Chase Phase 1

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	3,717		7		3,710	3	1
0.750	69		1	(1)	67	0	2
1.000	67			(1)	66	1	3
1.500	31		1		30	7	4
2.000	42				42	3	5
3.000	14				14	0	6
4.000	2				2	0	7
Total:	3,942	0	9	(2)	3,931	14	

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	3,177	113	24	6	2	388	3,710	1
0.750	28	21	8	5	0	5	67	2
1.000	4	26	20	5	0	11	66	3
1.500	0	13	8	3	0	6	30	4
2.000	0	25	5	4	0	8	42	5
3.000	0	2	1	3	6	2	14	6
4.000	0	0	0	1	0	1	2	7
Total:	3,209	200	66	27	8	421	3,931	

METERS

Meters (Page W-21)

Explain all reported adjustments.

Adjusted waterview meter system with actual billing utility inventory.

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

Meters are being replaced years as required by PSC rules.

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	0				0	1
Within Municipality	1,025	9			1,034	2
Total Fire Hydrants	1,025	9	0	0	1,034	
Flushing Hydrants						
	2				2	3
Total Flushing Hydrants	2	0	0	0	2	

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:	1,034
Number of distribution system valves end of year:	2,234
Number of distribution valves operated during year:	891