



3014 (02-05-09)

ANNUAL REPORT

OF

Name: OCONTO UTILITY COMMISSION

Principal Office: 1210 MAIN STREET
OCONTO, WI 54143

For the Year Ended: DECEMBER 31, 2008

**WATER, ELECTRIC, OR JOINT UTILITY
TO
PUBLIC SERVICE COMMISSION OF WISCONSIN**P.O. Box 7854
Madison, WI 53707-7854
(608) 266-3766

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

GENERAL RULES FOR REPORTING

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

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: OCONTO UTILITY COMMISSION

Utility Address: 1210 MAIN STREET
OCONTO, WI 54143

When was utility organized? 7/1/1945

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS LINDA M. BELONGIA

Title: CITY ADMINISTRATOR, CLERK/TREASURER

Office Address:

1210 MAIN STREET
OCONTO, WI 54153

Telephone: (920) 834 - 7711

Fax Number: (920) 834 - 7713

Email Address: clerk@cityofoconto.com

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

Name: KAREN KERBER

Title: CPA

Office Address: KERBER, ROSE & ASSOCIATES, S.C.

115 E 5TH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400 EXT 302

Fax Number: (715) 524 - 2599

Email Address: kkerber@kerberrose.com

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

Name: DAVE ROSENFELDT

Title: COMMISSION PRESIDENT

Office Address:

1210 MAIN STREET
OCONTO, WI 54153

Telephone: (920) 834 - 7725

Fax Number: (920) 834 - 7713

Email Address:

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

YES

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

Name: KAREN KERBER

Title: CPA

Office Address: KERBER, ROSE & ASSOCIATES, S.C.

115 E 5TH STREET
SHAWANO, WI 54166

Telephone: (715) 526 - 9400 EXT 302

Fax Number: (715) 524 - 2599

Email Address: kkerber@kerberrose.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 10/28/2008

Period covered by most recent audit: DECEMBER 31, 2007

Names and titles of utility management including manager or superintendent:

Name: JEREMY WUSTERBARTH

Title: SUPERINTENDENT

Office Address:

1210 MAIN STREET
OCONTO, WI 54303

Telephone: (920) 834 - 7779

Fax Number: (920) 834 - 7713

Email Address:

Name: ROBERT J. MOMMAERTS

Title: DIRECTOR OF PUBLIC WORKS

Office Address:

1210 MAIN STREET
OCONTO, WI 54153

Telephone: (920) 834 - 7725

Fax Number: (920) 834 - 7713

Email Address:

Name of utility commission/committee: OCONTO UTILITY COMMISSION

Names of members of utility commission/committee:

- MR RON FILZ
- MR DAVE ROSENFELDT, COMMISSION PRESIDENT
- MR AL SCHREIBER
- MR EARL UHL

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)	698,506	691,800	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	326,165	362,990	2
Depreciation Expense (403)	114,644	113,300	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	26,412	23,784	5
Total Operating Expenses	467,221	500,074	
Net Operating Income	231,285	191,726	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	231,285	191,726	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0	219,137	8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	89,123	190,463	10
Miscellaneous Nonoperating Income (421)	399,066	0	11
Total Other Income	488,189	409,600	
Total Income	719,474	601,326	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(24,190)	(24,190)	12
Other Income Deductions (426)	38,479	38,568	13
Total Miscellaneous Income Deductions	14,289	14,378	
Income Before Interest Charges	705,185	586,948	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	303,566	341,862	14
Amortization of Debt Discount and Expense (428)	18,343	18,578	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	321,909	360,440	
Net Income	383,276	226,508	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	11,903,748	11,677,240	20
Balance Transferred from Income (433)	383,276	226,508	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)	12,287,024	11,903,748	

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	698,506	0	698,506	1
Total (Acct. 400):	698,506	0	698,506	
Operation and Maintenance Expense (401-402):				
Derived	326,165	0	326,165	2
Total (Acct. 401-402):	326,165	0	326,165	
Depreciation Expense (403):				
Derived	114,644	0	114,644	3
Total (Acct. 403):	114,644	0	114,644	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	26,412	0	26,412	5
Total (Acct. 408):	26,412	0	26,412	
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:	231,285	0	231,285	
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	89,123		89,123	11
Total (Acct. 419):	89,123	0	89,123	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		16,648	16,648	12
NONREGULATED SEWER INCOME	382,418		382,418	13
Total (Acct. 421):	382,418	16,648	399,066	
TOTAL OTHER INCOME:	471,541	16,648	488,189	

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)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(24,190)	0	(24,190)	14
NONE			0	15
Total (Acct. 425):	(24,190)	0	(24,190)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	38,479	38,479	16
NONE			0	17
Total (Acct. 426):	0	38,479	38,479	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(24,190)	38,479	14,289	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	303,566	0	303,566	18
Total (Acct. 427):	303,566	0	303,566	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION	18,343		18,343	19
Total (Acct. 428):	18,343	0	18,343	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	21
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	22
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	23
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	321,909	0	321,909	
NET INCOME:	405,107	(21,831)	383,276	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	9,766,254	2,137,494	11,903,748	24
Total (Acct. 216):	9,766,254	2,137,494	11,903,748	
Balance Transferred from Income (433):				
Derived	405,107	(21,831)	383,276	25
Total (Acct. 433):	405,107	(21,831)	383,276	
Miscellaneous Credits to Surplus (434):				
NONE			0	26
Total (Acct. 434):	0	0	0	

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				
Miscellaneous Debits to Surplus--Debit (435):				
NONE			0	27
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	28
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	29
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	10,171,361	2,115,663	12,287,024	

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):					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	698,506	0	0	0	698,506	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	698,506	0	0	0	698,506	

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	136,602	0	136,602	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	136,602	0	136,602	

FULL-TIME EMPLOYEES (FTE)

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

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

Industry (a)	FTE (b)	
Water	2.5	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)	9,130,714	8,986,565	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	1,882,069	1,727,874	2
Net Utility Plant	7,248,645	7,258,691	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	13,787,136	13,606,034	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	3,503,455	3,395,620	4
Net Nonutility Property	10,283,681	10,210,414	
Investment in Municipality (123)	0	0	5
Other Investments (124)	269,321	301,500	6
Sinking Funds (125)	884,540	850,703	7
Depreciation Fund (126)	234,677	194,870	8
Other Special Funds (128)	0		9
Total Other Property and Investments	11,672,219	11,557,487	
CURRENT AND ACCRUED ASSETS			
Cash (131)	1,845,323	2,663,407	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)	119,427	110,087	15
Other Accounts Receivable (143)	288,080	303,575	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	18
Plant Materials and Operating Supplies (154)	59,851	48,856	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	2,312,681	3,125,925	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	85,273	103,616	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	85,273	103,616	
Total Assets and Other Debits	21,318,818	22,045,719	

BALANCE SHEET

Liabilities and Other Credits (a)	Balance End of Year (b)	Balance First of Year (c)	
PROPRIETARY CAPITAL			
Capital Paid in by Municipality (200)	1,072,633	1,072,633	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	12,287,024	11,903,748	35
Total Proprietary Capital	13,359,657	12,976,381	
LONG-TERM DEBT			
Bonds (221)	7,437,501	8,535,017	36
Advances from Municipality (223)	0	0	37
Other Long-Term Debt (224)	0	0	38
Total Long-Term Debt	7,437,501	8,535,017	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	87,749	56,945	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)		104	42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	28,363	45,929	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	42,705	44,310	46
Total Current and Accrued Liabilities	158,817	147,288	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	362,843	387,033	49
Total Deferred Credits	362,843	387,033	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	21,318,818	22,045,719	

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	8,986,565	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)	6,320,565	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,796,944	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)	13,205				8
Total Utility Plant	9,130,714	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)	1,195,385	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	686,684	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	1,882,069	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	7,248,645	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)	1,079,555				1,079,555	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	114,644				114,644	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	9,896				9,896	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
Adjust to actual	1,186				1,186	12
					0	13
					0	14
					0	15
Total credits	125,726	0	0	0	125,726	16
Debits during year						17
Book cost of plant retired	9,896				9,896	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	9,896	0	0	0	9,896	25
Balance end of year (111.1)	1,195,385	0	0	0	1,195,385	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)	648,319				648,319	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	38,479				38,479	4
Depreciation expense on meters						5
charged to sewer (see Note 3)					0	6
Accruals charged other						7
accounts (specify):						8
					0	9
Salvage					0	10
Other credits (specify):						11
					0	12
					0	13
					0	14
					0	15
Total credits	38,479	0	0	0	38,479	16
Debits during year						17
Book cost of plant retired	0				0	18
Cost of removal					0	19
Other debits (specify):						20
Adjust to Actual	114				114	21
					0	22
					0	23
					0	24
Total debits	114	0	0	0	114	25
Balance end of year (111.2)	686,684	0	0	0	686,684	26
Footnotes						27

NET NONUTILITY PROPERTY (ACCTS. 121 & 122)

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

Description (a)	Balance First of Year (b)	Additions During Year (c)	Deductions During Year (d)	Balance End of Year (e)	
Nonregulated sewer plant	13,606,034	181,102		13,787,136	1
NONE	0			0	2
Total Nonutility Property (121)	13,606,034	181,102	0	13,787,136	
Less accum. prov. depr. & amort. (122)	3,395,620	107,835		3,503,455	3
Net Nonutility Property	10,210,414	73,267	0	10,283,681	

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)	52,191	42,644
Sewer utility (154)	7,660	6,212
Heating utility (154)		
Gas utility (154)		
Merchandise (155)		
Other materials & supplies (156)		
Stores expense (163)		
Total Materials and Supplies	59,851	48,856

**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)				
2001 REVENUE BONDS	5,332	428	66,207	1
2004 REVENUE BONDS	10,505	428	10,505	2
2007 REVENUE BAN	2,506	428	8,561	3
Total			85,273	
Unamortized premium on debt (251)				
NONE				4
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	1,072,633	1
Changes during year (explain):		
Balance end of year	1,072,633	2

BONDS (ACCT. 221)

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

Description of Issue (a)	Date of Issue (b)	Final Maturity Date (c)	Interest Rate (d)	Principal Amount End of Year (e)	
SPECIAL ASSESSMENT B BONDS	11/01/1993	11/01/2033	5.13%	108,264	1
CLEAN WATER FUNDS	07/01/1995	05/01/2014	3.26%	1,430,756	2
2001 BAN REFUNDING & CAP PROJ	01/01/2001	05/01/2021	4.80%	3,768,555	3
2002 REVENUE REFUNDING BONDS	09/01/2002	05/01/2006	2.50%	1,549,313	4
2007 WATER AND SEWER BONDS	05/15/2007	05/01/2009	4.50%	580,613	5
Total Bonds (Account 221):				7,437,501	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

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

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	26,412	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	26,412	
Taxes paid during year:		
County, state and local taxes	15,706	6
Social Security taxes	10,106	7
PSC Remainder Assessment	600	8
Other (explain):		
NONE		9
Total payments and other debits	26,412	
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)					
NONE	0			0	1
FMHA BONDS	932	5,750	5,770	912	2
CLEAN WATER FUND BONDS	8,829	48,502	50,234	7,097	3
2001 BAN REFUNDING & CAP PROJECTS	27,677	175,692	184,161	19,208	4
2007 BAN	2,397	23,731	26,128	0	5
2004 BANS - CAP PROJECTS	6,094	49,891	54,839	1,146	6
Subtotal	45,929	303,566	321,132	28,363	
Advances from Municipality (223)					
NONE	0			0	7
Subtotal	0	0	0	0	
Other Long-Term Debt (224)					
NONE	0			0	8
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	9
Subtotal	0	0	0	0	
Total	45,929	303,566	321,132	28,363	

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	269,321	2
Total (Acct. 124):	269,321	
Sinking Funds (125):		
DEBT RESERVE FUNDS	884,540	3
Total (Acct. 125):	884,540	
Depreciation Fund (126):		
EQUIPMENT REPLACEMENT FUNDS	234,677	4
Total (Acct. 126):	234,677	
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	119,427	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	119,427	
Other Accounts Receivable (143):		
Sewer (Non-regulated)	155,786	12
Merchandising, jobbing and contract work		13
Other (specify):		
DUE FROM OTHER SANITARY DISTRICTS FOR WWTP UPGRADES	132,294	14
Total (Acct. 143):	288,080	
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):		
NONE		22
Total (Acct. 233):	0	
Other Deferred Credits (253):		
Regulatory Liability	362,843	23
NONE		24
Total (Acct. 253):	362,843	

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.

Done

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)	6,256,814	0	0	0	6,256,814	1
Materials and Supplies	47,417	0	0	0	47,417	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	1,137,470	0	0	0	1,137,470	4
Customer Advances for Construction					0	5
Regulatory Liability	374,938	0	0	0	374,938	6
NONE					0	7
Average Net Rate Base	4,791,823	0	0	0	4,791,823	
Net Operating Income	231,285	0	0	0	231,285	8
Net Operating Income as a percent of						
Average Net Rate Base	4.83%	N/A	N/A	N/A	4.83%	

**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	387,033	0	0	0	387,033	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	24,190	0	0	0	24,190	3
Other (specify):						
NONE					0	4
Balance End of Year	362,843	0	0	0	362,843	

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.

3% increase in water rates effective 1-9-09.

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)	661,562	661,746	1
Total Sales of Water	661,562	661,746	
Other Operating Revenues			
Forfeited Discounts (470)	3,062	2,943	2
Rents from Water Property (472)	31,996	12,708	3
Interdepartmental Rents (473)	0	0	4
Other Water Revenues (474)	1,886	14,403	5
Total Other Operating Revenues	36,944	30,054	
Total Operating Revenues	698,506	691,800	
Operation and Maintenance Expenses			
Source of Supply Expenses (600-605)	0	13,808	6
Pumping Expenses (620-625)	44,289	61,169	7
Water Treatment Expenses (630-635)	1,651	2,327	8
Transmission and Distribution Expenses (640-655)	126,740	117,955	9
Customer Accounts Expenses (901-906)	42,730	37,572	10
Sales Expenses (910)	0	0	11
Administrative and General Expenses (920-935)	110,755	130,159	12
Total Operation and Maintenance Expenses	326,165	362,990	
Other Operating Expenses			
Depreciation Expense (403)	114,644	113,300	13
Amortization Expense (404-407)		0	14
Taxes (408)	26,412	23,784	15
Total Other Operating Expenses	141,056	137,084	
Total Operating Expenses	467,221	500,074	
NET OPERATING INCOME	231,285	191,726	

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)	1,696	71,114	315,466	5
Commercial (461.2)	205	27,670	88,060	6
Industrial (461.3)	29	3,664	10,773	7
Public Authority (461.4)	24	7,759	23,754	8
Total Metered Sales to General Customers (461)	1,954	110,207	438,053	
Private Fire Protection Service (462)	16		10,778	9
Public Fire Protection Service (463)	1		212,731	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,971	110,207	661,562	

SALES FOR RESALE (ACCT. 466)

Use a separate line for each delivery point.

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

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	212,731	3
NONE		4
Total Public Fire Protection Service (463)	212,731	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	3,062	6
Other (specify):		
Total Forfeited Discounts (470)	3,062	
Rents from Water Property (472):		
WATER TOWER RENTAL FEES	31,996	7
Total Rents from Water Property (472)	31,996	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
NONE		9
Return on net investment in meters charged to sewer department	1,886	10
Other (specify):		
Total Other Water Revenues (474)	1,886	

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)		0	1
Purchased Water (601)		0	2
Operation Supplies and Expenses (602)		0	3
Maintenance of Water Source Plant (605)		0	4
Total Source of Supply Expenses	0	0	
PUMPING EXPENSES			
Operation Labor (620)	10,644	9,991	5
Fuel for Power Production (621)		0	6
Fuel or Power Purchased for Pumping (622)	29,112	28,721	7
Operation Supplies and Expenses (623)	4,533	22,457	8
Maintenance of Pumping Plant (625)		0	9
Total Pumping Expenses	44,289	61,169	
WATER TREATMENT EXPENSES			
Operation Labor (630)		0	10
Chemicals (631)	1,651	2,327	11
Operation Supplies and Expenses (632)		0	12
Maintenance of Water Treatment Plant (635)		0	13
Total Water Treatment Expenses	1,651	2,327	
TRANSMISSION AND DISTRIBUTION EXPENSES			
Operation Labor (640)		0	14
Operation Supplies and Expenses (641)		0	15
Maintenance of Distribution Reservoirs and Standpipes (650)	41,520	43,941	16
Maintenance of Mains (651)	25,106	24,449	17
Maintenance of Services (652)	35,160	23,015	18
Maintenance of Meters (653)	9,179	15,586	19
Maintenance of Hydrants (654)	15,775	5,946	20
Maintenance of Other Plant (655)		5,018	21
Total Transmission and Distribution Expenses	126,740	117,955	
CUSTOMER ACCOUNTS EXPENSES			
Meter Reading Labor (901)	4,172	2,782	22
Accounting and Collecting Labor (902)	34,738	32,306	23
Supplies and Expenses (903)	3,820	2,484	24
Uncollectible Accounts (904)		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)			26
Total Customer Accounts Expenses	42,730	37,572	
SALES EXPENSES			
Sales Expenses (910)		0	27
Total Sales Expenses	0	0	
ADMINISTRATIVE AND GENERAL EXPENSES			
Administrative and General Salaries (920)	28,324	29,915	28
Office Supplies and Expenses (921)	7,465	5,934	29
Administrative Expenses Transferred--Credit (922)		0	30
Outside Services Employed (923)	18,629	29,478	31
Property Insurance (924)	33,746	36,325	32
Injuries and Damages (925)		0	33
Employee Pensions and Benefits (926)	16,082	37,259	34
Regulatory Commission Expenses (928)		0	35
Miscellaneous General Expenses (930)		0	36
Transportation Expenses (933)	6,509	5,056	37
Maintenance of General Plant (935)		0	38
Total Administrative and General Expenses	110,755	143,967	
Total Operation and Maintenance Expenses	326,165	362,990	

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.

Account 654-Maintenance of Hydrants - During 2008, additional hydrants and distribution valves were operated. Also there were additional repairs required due to damages on hydrants.

Account 652-Maintenance of Services - During 2008, there were not as many frozen services which required repair.

Account 655-Maintenance of Other Plant - During 2008, expenses were coded to other maintenance categories instead of using this category.

Account 653-Maintenance of Meters - The major testing on the larger meters was completed during 2007 and is not required in the subsequent year.

Account 923-Outside Services Employed - Internal staff was utilized when ever possible which resulted in labor increasing and the decrease in outside services.

Account 623-Operation Supplies and Expenses - The Utility reviewed its coding of expenses and allocated the supplies to the proper categories on a more consistent basis.

Account 926-Employee Pensions and Benefits - The Utility was able to decrease its costs related to health insurance.

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	CITY ORDINANCE	16,000	16,000	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department	FLAT AMOUNT - NOT CHARGED TO SEWER	294	307	2
Net property tax equivalent		15,706	15,693	
Social Security	BASED ON PAYROLL	10,106	7,224	3
PSC Remainder Assessment	INVOICE RECEIVED FROM PSC	600	867	4
Other (specify): NONE			0	5
Total tax expense		26,412	23,784	

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			Oconto				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.181530				3
County tax rate	mills		4.802160				4
Local tax rate	mills		7.052290				5
School tax rate	mills		9.091610				6
Voc. school tax rate	mills		1.583530				7
Other tax rate - Local	mills		0.000000				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		22.711120				10
Less: state credit	mills		1.710000				11
Net tax rate	mills		21.001120				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.052290				14
Combined School Tax Rate	mills		10.675140				15
Other Tax Rate - Local	mills		0.000000				16
Total Local & School Tax	mills		17.727430				17
Total Tax Rate	mills		22.711120				18
Ratio of Local and School Tax to Total	dec.		0.780562				19
Total tax net of state credit	mills		21.001120				20
Net Local and School Tax Rate	mills		16.392670				21
Utility Plant, Jan. 1	\$	8,986,565	8,986,565				22
Materials & Supplies	\$	42,644	42,644				23
Subtotal	\$	9,029,209	9,029,209				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	9,029,209	9,029,209				26
Assessment Ratio	dec.		0.934875				27
Assessed Value	\$	8,441,182	8,441,182				28
Net Local & School Rate	mills		16.392670				29
Tax Equiv. Computed for Current Year	\$	138,374	138,374				30
Tax Equivalent per 1994 PSC Report	\$	18,165					31
Any lower tax equivalent as authorized							32
by municipality (see note 6)	\$	16,000					33
Tax equiv. for current year (see note 6)	\$	16,000					34
Footnotes							35

WATER UTILITY PLANT IN SERVICE

--Plant Financed by Utility or Municipality--

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

Accounts (a)	Balance First of Year (b)	Additions During Year (c)	Retirements During Year (e)	Adjustments Increase or (Decrease) (f)	Balance End of Year (g)	
INTANGIBLE PLANT						
Organization (301)	0				0	1
Franchises and Consents (302)	0				0	2
Miscellaneous Intangible Plant (303)	0				0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	1,680				1,680	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)	199,451	13,164			212,615	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	201,131	13,164	0	0	214,295	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	168,599	17,037			185,636	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	203,841				203,841	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	7,670				7,670	16
Total Pumping Plant	380,110	17,037	0	0	397,147	
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)	59,204				59,204	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	59,204	0	0	0	59,204	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	321				321	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	391,780	112			391,892	24
Transmission and Distribution Mains (343)	3,405,340	80,951	9,841		3,476,450	25
Services (345)	643,004	6,101	15		649,090	26
Meters (346)	332,085	569			332,654	27
Hydrants (348)	395,808	9,549	40		405,317	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	5,168,338	97,282	9,896	0	5,255,724	
GENERAL PLANT						
Land and Land Rights (389)	19,861				19,861	30
Structures and Improvements (390)	142,082	718		5	142,805	31
Office Furniture and Equipment (391)	7,092				7,092	32
Computer Equipment (391.1)	28,127				28,127	33
Transportation Equipment (392)	52,095				52,095	34
Stores Equipment (393)	0				0	35
Tools, Shop and Garage Equipment (394)	77,430	670			78,100	36
Laboratory Equipment (395)	23,752	5,835		(30)	29,557	37
Power Operated Equipment (396)	0				0	38
Communication Equipment (397)	33,842	2,716			36,558	39
SCADA Equipment (397.1)	0				0	40
Miscellaneous Equipment (398)	0				0	41
Total General Plant	384,281	9,939	0	(25)	394,195	
Total utility plant in service directly assignable	6,193,064	137,422	9,896	(25)	6,320,565	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	6,193,064	137,422	9,896	(25)	6,320,565	

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.

Various adjustments were made to the schedule in order to reconcile the amounts to the actual depreciation schedule.

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)	0				0	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	0	0	0	0	0	
PUMPING PLANT						
Land and Land Rights (320)	0				0	11
Structures and Improvements (321)	0				0	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	0				0	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	0				0	16
Total Pumping Plant	0	0	0	0	0	
WATER TREATMENT PLANT						
Land and Land Rights (330)	0				0	17
Structures and Improvements (331)	0				0	18
Sand or Other Media Filtration Equipment (332)	0				0	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	0	0	0	0	0	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	0				0	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	0				0	24
Transmission and Distribution Mains (343)	2,280,225	16,648			2,296,873	25
Services (345)	408,095				408,095	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)	91,976				91,976	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,780,296	16,648	0	0	2,796,944	
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	2,780,296	16,648	0	0	2,796,944	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,780,296	16,648	0	0	2,796,944	

SOURCES OF WATER SUPPLY - STATISTICS

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

Sources of Water Supply					
Month (a)	Purchased Water Gallons (000's) (b)	Surface Water Gallons (000's) (c)	Ground Water Gallons (000's) (d)	Total Gallons All Methods (000's) (e)	
January			11,660	11,660	1
February			11,449	11,449	2
March			12,254	12,254	3
April			11,545	11,545	4
May			16,250	16,250	5
June			13,092	13,092	6
July			15,807	15,807	7
August			18,308	18,308	8
September			15,549	15,549	9
October			11,094	11,094	10
November			9,737	9,737	11
December			10,250	10,250	12
Total annual pumpage	0	0	156,995	156,995	

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):	156,995	1
Less: Gallons (000's) used in the treatment process:	91	2
Subtotal: Gallons (000's) entering distribution system:	156,904	3
Less: Gallons (000's) sold:	110,207	4
Gallons (000's) entering distribution system but not sold:	46,697	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	5,708	7
Gallons (000's) used for fire protection:	11	8
Gallons (000's) used to prevent freezing of distribution system:	41	9
Gallons (000's) used for other system uses:	643	10
Subtotal Estimated Usage:	6,403	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:	125	13
Gallons (000's) lost due to service leaks or breaks:	2,611	14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:	120	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	37,438	17
Subtotal of Estimated Losses:	40,294	18
Percentage of water entering distribution system sold:	70%	19
Percentage of unaccounted for water:	24%	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.)	874	22
Date of maximum: 03/17/2008		23
Cause of maximum: Service leak		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	204	25
Date of minimum: 10/29/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	266,814	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	1	32
Number of service breaks repaired this year:	14	33
Population served (estimate the number of individuals served):		34
Inside municipality?	4,718	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 # 5 - 302 MADISON STREET	5	638	15	1,152,000	Yes	1
WELL # 7 - 120 VAN HECKE AVENU	7	531	14	1,440,000	Yes	2
WELL # 8 - 801 SCHERER AVENUE	8	632	15	1,440,000	Yes	3

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	#
Identification	# 5	#7	#8	1
Location	302 MADISON STREET	120 VAN HECKE ROAD	801 SCHERER AVENUE	2
Purpose	P	P	P	3
Destination	D	D	D	4
Pump Manufacturer	LAYNE	LAYNE	LAYNE	5
Year Installed	1976	1974	1982	6
Type	VERTICAL TURBINE	VERTICAL TURBINE	VERTICAL TURBINE	7
Actual Capacity (gpm)	800	840	850	8
Pump Motor or Standby Engine Mfr	US MOTORS	US MOTORS	YASKAWA	9
Year Installed	1976	1974	1982	10
Type	ELECTRIC	ELECTRIC	ELECTRIC	11
Horsepower	125	150	150	12
Footnotes				13
				14

Particulars (a)	Unit D (b)	Unit E (c)	Unit F (d)	#
Identification				15
Location				16
Purpose				17
Destination				18
Pump Manufacturer				19
Year Installed				20
Type				21
Actual Capacity (gpm)				22
Pump Motor or Standby Engine Mfr				23
Year Installed				24
Type				25
Horsepower				26
Footnotes				27
				28

RESERVOIRS, STANDPIPES & WATER TREATMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification number or name	EVERGREEN TOWER	SCHERER TOWER		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1978	1995		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	134	150		6
Total capacity in gallons (actual)	500,000	200,000		7
				8
WATER TREATMENT PLANT				9
Disinfection, type of equipment (gas, liquid, powder, other)		LIQUID		10
Points of application (wellhouse, central facilities, booster station, other)		OTHER		11
Filters, type (gravity, pressure, other, none)		GRAVITY		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)		1.2000		13
Is a corrosion control chemical used (yes, no)?		N		14
Is water fluoridated (yes, no)?		N		15
Footnotes				16

WATER MAINS

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

Pipe Material (a)	Main Function (b)	Diameter in Inches (c)	Number of Feet			Adjustments Increase or (Decrease) (g)	End of Year (h)	
			First of Year (d)	Added During Year (e)	Retired During Year (f)			
M	D	6.000	76,258		656		75,602	1
P	D	6.000	8,462	522			8,984	2
M	D	8.000	34,110				34,110	3
P	D	8.000	32,676	964			33,640	4
M	D	10.000	25,983				25,983	5
P	D	10.000	13,530				13,530	6
M	D	12.000	12,599				12,599	7
P	D	12.000	16,667				16,667	8
Total Within Municipality			220,285	1,486	656	0	221,115	
Total Utility			220,285	1,486	656	0	221,115	

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.

New mains were financed from operating funds.

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)	
L	0.750	38			(24)	14		1
M	0.750	1,609		15		1,594		2
P	1.000				8	8	6	3
M	1.000	383	5		24	412	127	4
M	1.250	1				1		5
M	1.500	11				11		6
M	2.000	14			1	15		7
P	2.000	1				1		8
M	3.000	2			(1)	1		9
P	4.000	3			1	4		10
P	6.000	7				7		11
M	6.000	11				11		12
P	8.000	5				5		13
M	8.000	5				5		14
Total Utility		2,090	5	15	9	2,089	133	

WATER SERVICES

Water Services (Page W-20)

Explain all reported Adjustments.

The Utility reconciled the services recorded on the PSC reports to the records maintained on service locations.

METERS

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

Number of Utility-Owned Meters

Size of Meter (a)	First of Year (b)	Added During Year (c)	Retired During Year (d)	Adjustments Increase or (Decrease) (e)	End of Year (f)	Tested During Year (g)	
0.625	1,881	18	29		1,870	143	1
0.750	41			35	76	0	2
1.000	37			(4)	33	0	3
1.500	47			(1)	46	4	4
2.000	23			(5)	18	0	5
3.000	10				10	0	6
4.000	0				0	0	7
Total:	2,039	18	29	25	2,053	147	

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	1,657	127	15	6	0	65	1,870	1
0.750	33	20	4	4	0	15	76	2
1.000	1	21	5	0	0	6	33	3
1.500	0	30	3	2	0	11	46	4
2.000	0	7	2	6	0	3	18	5
3.000	0	3	0	6	0	1	10	6
4.000	0	0	0	0	0	0	0	7
Total:	1,691	208	29	24	0	101	2,053	

METERS

Meters (Page W-21)

Explain all reported adjustments.

The Utility reconciled the meter schedule in the PSC report to the meter records maintained by the Utility.

If Meters Retirements column total is greater than zero AND Retirements on both of the Plant in Service schedules (Account 346) are zero, please explain.

The Utility determined the value of the meters was zero due to their age and they would be completely depreciated.

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

The Utility replaces 1" and smaller meters at least once every twenty years. The Utility performs testing on meters on an as needed basis.

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 - Station meters are tested at least once every two years.

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	393	4	4		393	2
Total Fire Hydrants	393	4	4	0	393	
Flushing Hydrants						
	0				0	3
Total Flushing Hydrants	0	0	0	0	0	

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

Number of hydrants operated during year:	393
Number of distribution system valves end of year:	806
Number of distribution valves operated during year:	410