



3015 (02-05-09)

ANNUAL REPORT

OF

Name: STRUM MUNICIPAL UTILITIES

Principal Office: 202 5TH AVENUE SOUTH
P.O. BOX 25
STRUM, WI 54770

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 TINA KAY NELSON of
(Person responsible for accounts)
STRUM MUNICIPAL UTILITIES, 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) 03/16/2009
(Date)

CLERK - TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: STRUM MUNICIPAL UTILITIES

Utility Address: 202 5TH AVENUE SOUTH
 P.O. BOX 25
 STRUM, WI 54770

When was utility organized? 2/15/1953

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: MS TINA KAY NELSON

Title: CLERK-TREASURER

Office Address:

202 5TH AVENUE SOUTH
 P.O. BOX 25
 STRUM, WI 54770

Telephone: (715) 695 - 3601

Fax Number: (715) 695 - 3196

Email Address: STRUMVC@TRIWEST.NET

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

Name: RICHARD YAEGER

Title: OWNER

Office Address: KRAUSE, HOWARD & COMPANY, S.C.

618 JACKSON STREET
 P.O. BOX 179
 WAUSAU, WI 54402-0179

Telephone: (715) 845 - 7306

Fax Number: (715) 848 - 5302

Email Address: phoppe@krausehoward.com

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

Name: MR DEAN BOEHNE

Title: VILLAGE PRESIDENT

Office Address:

202 5TH AVENUE SOUTH
 P.O. BOX 25
 STRUM, WI 54770

Telephone: (715) 695 - 3601

Fax Number: (715) 695 - 3196

Email Address: dcbost@triwest.net

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: RICHARD YAEGER

Title: OWNER

Office Address: KRAUSE, HOWARD & COMPANY, S.C.

618 JACKSON STRET
 P.O. BOX 179
 WAUSAU, WI 54402-0179

Telephone: (715) 845 - 7306

Fax Number: (715) 848 - 5302

Email Address: phoppe@krausehoward.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 7/21/2008

Period covered by most recent audit: 01/01/2007 - 12/31/2007

Names and titles of utility management including manager or superintendent:

Name: MR CRAIG MOLTZAU

Title: SUPERINTENDENT

Office Address:

202 5TH AVENUE SOUTH
P.O. BOX 25
STRUM, WI 54770

Telephone: (715) 695 - 3601

Fax Number: (715) 695 - 3196

Email Address: strumws@trivest.net

Name: MR DEAN BOEHNE

Title: VILLAGE PRESIDENT

Office Address:

202 5TH AVENUE SOUTH
P.O. BOX 25
STRUM, WI 54770

Telephone: (715) 695 - 3601

Fax Number: (715) 695 - 3196

Email Address: dcbost@trivest.net

Name of utility commission/committee: VILLAGE BOARD

Names of members of utility commission/committee:

- DOUGLAS GERRITTS
- GEORGE JOHNSON
- JEFF KOXLIEN
- LEVI LOESEL
- KEVIN SKOUG
- THOMAS WAGENER

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: 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)	240,131	238,399	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	79,361	78,935	2
Depreciation Expense (403)	44,696	44,552	3
Amortization Expense (404-407)	0	0	4
Taxes (408)	43,477	42,771	5
Total Operating Expenses	167,534	166,258	
Net Operating Income	72,597	72,141	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	72,597	72,141	
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)	2,285	4,397	10
Miscellaneous Nonoperating Income (421)	0	0	11
Total Other Income	2,285	4,397	
Total Income	74,882	76,538	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(5,364)	(5,364)	12
Other Income Deductions (426)	19,255	19,255	13
Total Miscellaneous Income Deductions	13,891	13,891	
Income Before Interest Charges	60,991	62,647	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	44,375	46,904	14
Amortization of Debt Discount and Expense (428)	1,688	1,688	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	46,063	48,592	
Net Income	14,928	14,055	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	698,403	684,348	20
Balance Transferred from Income (433)	14,928	14,055	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)	713,331	698,403	

INCOME STATEMENT

Income Statement (Page F-01)

General footnotes

INDEPENDENT ACCOUNTANT'S COMPILATION REPORT

Village Board
Village of Strum
Strum, Wisconsin

We have compiled the Municipal Utility Annual Report Class D for the calendar year ending December 31, 2008 of the Strum Municipal Water Utility, included in the accompanying prescribed form, in accordance with Statements on Standards for Accounting and Review Services issued by the American Institute of Certified Public Accountants.

Our compilation was limited to presenting in the form prescribed by the Public Service Commission of Wisconsin information that is the representation of management. We have not audited or reviewed the financial statements referred to above and, accordingly, do not express an opinion or any other form of assurance on them.

These financial statements are presented in accordance with requirements of the Public Service Commission of Wisconsin which differ from United States generally accepted accounting principles. Accordingly, these financial statements are not designed for those who are not informed about such differences.

Krause, Howard & Company, S.C.
February 20, 2009

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
UTILITY OPERATING INCOME				
Operating Revenues (400):				
Derived	240,131	0	240,131	1
Total (Acct. 400):	240,131	0	240,131	
Operation and Maintenance Expense (401-402):				
Derived	79,361	0	79,361	2
Total (Acct. 401-402):	79,361	0	79,361	
Depreciation Expense (403):				
Derived	44,696	0	44,696	3
Total (Acct. 403):	44,696	0	44,696	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	43,477	0	43,477	5
Total (Acct. 408):	43,477	0	43,477	
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:	72,597	0	72,597	
OTHER INCOME				
Income from Merchandising, Jobbing and Contract Work (415-416):				
Derived	0	0	0	8
Total (Acct. 415-416):	0	0	0	
Income from Nonutility Operations (417):				
NONE			0	9
Total (Acct. 417):	0	0	0	
Nonoperating Rental Income (418):				
NONE			0	10
Total (Acct. 418):	0	0	0	
Interest and Dividend Income (419):				
INTEREST INCOME	2,285		2,285	11
Total (Acct. 419):	2,285	0	2,285	
Miscellaneous Nonoperating Income (421):				
NONE			0	12
Total (Acct. 421):	0	0	0	
TOTAL OTHER INCOME:	2,285	0	2,285	

DETAILS OF INCOME STATEMENT ACCOUNTS

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

Description of Item (a)	Earnings (216.1) (b)	Contributions (216.2) (c)	Total This Year (d)	
MISCELLANEOUS INCOME DEDUCTIONS				
Miscellaneous Amortization (425):				
Regulatory Liability (253) Amortization	(5,364)	0	(5,364)	13
NONE			0	14
Total (Acct. 425):	(5,364)	0	(5,364)	
Other Income Deductions (426):				
DEPRECIATION EXPENSE ON CONTRIBUTED PLANT - WATER	0	19,255	19,255	15
Total (Acct. 426):	0	19,255	19,255	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(5,364)	19,255	13,891	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	44,375	0	44,375	16
Total (Acct. 427):	44,375	0	44,375	
Amortization of Debt Discount and Expense (428):				
AMORTIZATION EXPENSE	1,688		1,688	17
Total (Acct. 428):	1,688	0	1,688	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	18
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	0	0	0	19
Total (Acct. 430):	0	0	0	
Other Interest Expense (431):				
Derived	0	0	0	20
Total (Acct. 431):	0	0	0	
Interest Charged to Construction--Cr. (432):				
NONE			0	21
Total (Acct. 432):	0	0	0	
TOTAL INTEREST CHARGES:	46,063	0	46,063	
NET INCOME:	34,183	(19,255)	14,928	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	139,962	558,441	698,403	22
Total (Acct. 216):	139,962	558,441	698,403	
Balance Transferred from Income (433):				
Derived	34,183	(19,255)	14,928	23
Total (Acct. 433):	34,183	(19,255)	14,928	
Miscellaneous Credits to Surplus (434):				
NONE			0	24
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 Miscellaneous Nonoperating Income, Account 421.

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	25
Total (Acct. 435)--Debit:	0	0	0	
Appropriations of Surplus--Debit (436):				
Detail appropriations to (from) account 215			0	26
Total (Acct. 436)--Debit:	0	0	0	
Appropriations of Income to Municipal Funds--Debit (439):				
NONE			0	27
Total (Acct. 439)--Debit:	0	0	0	
UNAPPROPRIATED EARNED SURPLUS (END OF YEAR):	174,145	539,186	713,331	

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

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

REVENUES SUBJECT TO WISCONSIN REMAINDER ASSESSMENT

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

Description (a)	Water Utility (b)	Electric Utility (c)	Sewer Utility (Regulated Only) (d)	Gas Utility (e)	Total (f)	
Total operating revenues	240,131	0	0	0	240,131	1
Less: interdepartmental sales	0		0	0	0	2
Less: interdepartmental rents					0	3
Less: return on net investment in meters charged to regulated sewer department. (Do not report if nonregulated sewer.)	0				0	4
Less: uncollectibles directly expensed as reported in water acct. 904 (690 class D), sewer acct. 843, and electric acct. 904 -or- Net write-offs when Accumulated Provision for Uncollectible Accounts (acct. 144) is maintained					0	5
Other Increases or (Decreases) to Operating Revenues - Specify:						
NONE					0	6
Revenues subject to Wisconsin Remainder Assessment	240,131	0	0	0	240,131	

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	0.7	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)	2,509,338	2,507,265	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	558,555	496,827	2
Net Utility Plant	1,950,783	2,010,438	
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)	15,818	17,690	6
Sinking Funds (125)	0	0	7
Depreciation Fund (126)	0	0	8
Other Special Funds (128)	82,852	83,384	9
Total Other Property and Investments	98,670	101,074	
CURRENT AND ACCRUED ASSETS			
Cash (131)	2,354	818	10
Special Deposits (134)	0	0	11
Working Funds (135)	0	0	12
Temporary Cash Investments (136)	0	0	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	42,540	41,782	15
Other Accounts Receivable (143)	0	0	16
Accumulated Provision for Uncollectible Accounts- -Cr. (144)	0	0	17
Receivables from Municipality (145)	0	0	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)	0	0	24
Accrued Utility Revenues (173)	0	0	25
Miscellaneous Current and Accrued Assets (174)	0	0	26
Total Current and Accrued Assets	44,894	42,600	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	25,320	27,008	27
Extraordinary Property Losses (182)	0	0	28
Preliminary Survey and Investigation Charges (183)	0	0	29
Clearing Accounts (184)	0	0	30
Temporary Facilities (185)	0	0	31
Miscellaneous Deferred Debits (186)	0	0	32
Total Deferred Debits	25,320	27,008	
Total Assets and Other Debits	2,119,667	2,181,120	

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)	164,586	164,586	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	713,331	698,403	35
Total Proprietary Capital	877,917	862,989	
LONG-TERM DEBT			
Bonds (221)	845,000	880,000	36
Advances from Municipality (223)	250,937	258,000	37
Other long-Term Debt (224)	59,949	87,094	38
Total Long-Term Debt	1,155,886	1,225,094	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	1,989	3,591	40
Payables to Municipality (233)	0		41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	0	0	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)	3,411	3,618	46
Total Current and Accrued Liabilities	5,400	7,209	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0		47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	80,464	85,828	49
Total Deferred Credits	80,464	85,828	
OPERATING RESERVES			
Property Insurance Reserve (261)			50
Injuries and Damages Reserve (262)			51
Pensions and Benefits Reserve (263)			52
Miscellaneous Operating Reserves (265)			53
Total Operating Reserves	0	0	
Total Liabilities and Other Credits	2,119,667	2,181,120	

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	2,507,265				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)	1,767,303	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	742,035	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	2,509,338	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)	355,066	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	203,489	0	0	0	9
Accumulated Provision for Depreciation of Utility Plant Leased to Others (112)					10
Accumulated Provision for Depreciation of Property Held for Future Use (113)					11
Accumulated Provision for Amortization of Utility Plant in Service (114)					12
Accumulated Provision for Amortization of Utility Plant Leased to Others (115)					13
Accumulated Provision for Amortization of Property Held for Future Use (116)					14
Total Accumulated Provision	558,555	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	1,950,783	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)	312,593				312,593	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	44,696				44,696	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	1,137				1,137	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	45,833	0	0	0	45,833	16
Debits during year						17
Book cost of plant retired	3,360				3,360	18
Cost of removal					0	19
Other debits (specify):						20
					0	21
					0	22
					0	23
					0	24
Total debits	3,360	0	0	0	3,360	25
Balance end of year (111.1)	355,066	0	0	0	355,066	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)	184,234				184,234	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	19,255				19,255	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	19,255	0	0	0	19,255	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)	203,489	0	0	0	203,489	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	1
Other (specify):					
NONE				0	2
Total Nonutility Property (121)	0	0	0	0	
Less accum. prov. depr. & amort. (122)				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	<u>0</u>	
Deductions:		
Accounts written off during the year: Utility Customers		5
Accounts written off during the year: Others		6
Total accounts written off	<u>0</u>	
Balance end of year	<u><u>0</u></u>	

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)		2
Sewer utility (154)		3
Heating utility (154)		4
Gas utility (154)		5
Merchandise (155)		6
Other materials & supplies (156)		7
Stores expense (163)		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)				
WATER SYSTEM REVENUE BONDS	1,688	428	25,320	1
Total			25,320	
Unamortized premium on debt (251)				
NONE				2
Total			0	

CAPITAL PAID IN BY MUNICIPALITY (ACCT. 200)

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

Particulars (a)	Amount (b)	
Balance first of year	164,586	1
Changes during year (explain):		
NONE		2
Balance end of year	<u><u>164,586</u></u>	

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)	
WATER SYSTEM REVENUE BONDS	01/12/2004	12/01/2024	4.39%	845,000	1
Total Bonds (Account 221):				845,000	

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)					
ADVANCE FROM GENERAL FUND - WATER	12/31/2001	12/31/2999	0.00%	205,937	1
ADVANCE FROM SEWER UTILITY	12/31/2005	12/31/2999	0.00%	45,000	2
Total for Account 223				250,937	
Other Long-Term Debt (224)					
G.O. PROMISSORY NOTE	11/13/2006	12/01/2011	5.24%	31,987	3
G.O. REFUNDING NOTE	10/15/2002	12/01/2009	4.25%	6,771	4
PROMISSORY NOTE	12/12/2005	12/01/2010	5.00%	21,191	5
Total for Account 224				59,949	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		6
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year		1
Accruals:		
Charged water department expense	43,477	2
Charged electric department expense		3
Charged sewer department expense	336	4
Other (explain):		
NONE		5
Total Accruals and other credits	43,813	
Taxes paid during year:		
County, state and local taxes	41,781	6
Social Security taxes	1,836	7
PSC Remainder Assessment	196	8
Other (explain):		
NONE		9
Total payments and other debits	43,813	
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)					
WATER SYSTEM REVENUE BONDS	0	39,922	39,922	0	1
Subtotal	0	39,922	39,922	0	
Advances from Municipality (223)					
NONE				0	2
Subtotal	0	0	0	0	
Other long-Term Debt (224)					
10/15/2002 G.O. NOTES		587	587	0	3
12/01/2005 G.O. NOTES		1,619	1,619	0	4
12/01/2006 G.O. NOTES		2,247	2,247	0	5
Subtotal	0	4,453	4,453	0	
Notes Payable (231)					
NONE				0	6
Subtotal	0	0	0	0	
Total	0	44,375	44,375	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)	
Investment in Municipality (123):		
NONE		1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	15,818	2
Total (Acct. 124):	15,818	
Sinking Funds (125):		
NONE	0	3
Total (Acct. 125):	0	
Depreciation Fund (126):		
NONE		4
Total (Acct. 126):	0	
Other Special Funds (128):		
WATER - REPLACEMENT FUND	82,852	5
Total (Acct. 128):	82,852	
Special Deposits (134):		
NONE		6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE		7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	42,540	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	42,540	
Other Accounts Receivable (143):		
Sewer (Non-regulated)		12
Merchandising, jobbing and contract work		13
Other (specify):		
NONE		14
Total (Acct. 143):	0	
Receivables from Municipality (145):		
NONE		15
Total (Acct. 145):	0	
Prepayments (165):		
NONE		16
Total (Acct. 165):	0	

DETAIL OF OTHER BALANCE SHEET ACCOUNTS

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

	Particulars (a)	Balance End of Year (b)
Extraordinary Property Losses (182):		
NONE		17
Total (Acct. 182):		0
Preliminary Survey and Investigation Charges (183):		
NONE		18
Total (Acct. 183):		0
Clearing Accounts (184):		
NONE		19
Total (Acct. 184):		0
Temporary Facilities (185):		
NONE		20
Total (Acct. 185):		0
Miscellaneous Deferred Debits (186):		
NONE		21
Total (Acct. 186):		0
Payables to Municipality (233):		
NONE		22
Total (Acct. 233):		0
Other Deferred Credits (253):		
Regulatory Liability		80,464
NONE		24
Total (Acct. 253):		80,464

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)	1,766,266	0	0	0	1,766,266	1
Materials and Supplies	0	0	0	0	0	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	333,829	0	0	0	333,829	4
Customer Advances for Construction					0	5
Regulatory Liability	83,146	0	0	0	83,146	6
NONE					0	7
Average Net Rate Base	1,349,291	0	0	0	1,349,291	
Net Operating Income	72,597	0	0	0	72,597	8
Net Operating Income as a percent of						
Average Net Rate Base	5.38%	N/A	N/A	N/A	5.38%	

**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	85,828				85,828	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	5,364				5,364	3
Other (specify):						
NONE					0	4
Balance End of Year	80,464	0	0	0	80,464	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

2. Leaseholder changes.

3. Extensions of service.

4. Estimated changes in revenues due to rate changes.

5. Obligations incurred or assumed, excluding commercial paper.

6. Formal proceedings with the Public Service Commission.

7. Any additional matters.

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	235,590	233,905	1
Total Sales of Water	235,590	233,905	
Other Operating Revenues			
Forfeited Discounts (470)	2,773	2,523	2
Rents from Water Property (472)	0		3
Interdepartmental Rents (473)	0		4
Other Water Revenues (474)	1,768	1,971	5
Total Other Operating Revenues	4,541	4,494	
Total Operating Revenues	240,131	238,399	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	39,790	43,958	6
General Operating Expenses (680-691)	39,571	34,977	7
Total Operation and Maintenance Expenses	79,361	78,935	
Other Operating Expenses			
Depreciation Expense (403)	44,696	44,552	8
Amortization Expense (404-407)			9
Taxes (408)	43,477	42,771	10
Total Other Operating Expenses	88,173	87,323	
Total Operating Expenses	167,534	166,258	
NET OPERATING INCOME	72,597	72,141	

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)	7	153	669	1
Commercial (460.2)				2
Industrial (460.3)				3
Public Authority (460.4)				4
Total Unmetered Sales to General Customers (460)	7	153	669	
Metered Sales to General Customers (461)				
Residential (461.1)	402	16,625	118,042	5
Commercial (461.2)	42	4,468	24,189	6
Industrial (461.3)				7
Public Authority (461.4)				8
Total Metered Sales to General Customers (461)	444	21,093	142,231	
Private Fire Protection Service (462)				9
Public Fire Protection Service (463)	1		87,560	10
Other Water Sales (465)	12	586	5,130	11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	464	21,832	235,590	

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)	87,560	3
NONE		4
Total Public Fire Protection Service (463)	87,560	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	2,773	6
Other (specify):		
Total Forfeited Discounts (470)	2,773	
Rents from Water Property (472):		
NONE		7
Total Rents from Water Property (472)	0	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS	697	9
Return on net investment in meters charged to sewer department	1,071	10
Other (specify):		
Total Other Water Revenues (474)	1,768	

WATER OPERATION & MAINTENANCE EXPENSES

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

Particulars (a)	This Year (b)	Last Year (c)	
PLANT OPERATION AND MAINTENANCE EXPENSES			
Salaries and Wages (600)	11,594	13,110	1
Purchased Water (610)			2
Fuel or Power Purchased for Pumping (620)	11,906	9,926	3
Chemicals (630)	8,772	10,063	4
Supplies and Expenses (640)	7,197	6,455	5
Repairs of Water Plant (650)	321	4,135	6
Transportation Expenses (660)		269	7
Total Plant Operation and Maintenance Expenses	39,790	43,958	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	13,619	11,744	8
Office Supplies and Expenses (681)	2,530	2,882	9
Outside Services Employed (682)	8,002	6,510	10
Insurance Expense (684)	5,678	6,367	11
Employees Pensions and Benefits (686)	7,727	7,375	12
Regulatory Commission Expenses (688)	66	99	13
Miscellaneous General Expenses (689)	1,949		14
Uncollectible Accounts (690)			15
Customer Service and Informational Expenses (691)			16
Total General Operating Expenses	39,571	34,977	
Total Operation and Maintenance Expenses	79,361	78,935	

WATER OPERATION & MAINTENANCE EXPENSES

Water Operation & Maintenance Expenses (Page W-05)

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

1. Repair of Water Plant (650) - Less repairs needed.
-

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		41,781	41,172	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		336	343	2
Net property tax equivalent		41,445	40,829	
Social Security		1,836	1,810	3
PSC Remainder Assessment		196	132	4
Other (specify): NONE				5
Total tax expense		43,477	42,771	

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			Trempealeau				1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.219059				3
County tax rate	mills		7.457972				4
Local tax rate	mills		7.481244				5
School tax rate	mills		12.164274				6
Voc. school tax rate	mills		2.042322				7
Other tax rate - Local	mills		1.473161				8
Other tax rate - Non-Local	mills		0.000000				9
Total tax rate	mills		30.838032				10
Less: state credit	mills		2.197805				11
Net tax rate	mills		28.640227				12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		7.481244				14
Combined School Tax Rate	mills		14.206596				15
Other Tax Rate - Local	mills		1.473161				16
Total Local & School Tax	mills		23.161001				17
Total Tax Rate	mills		30.838032				18
Ratio of Local and School Tax to Total	dec.		0.751053				19
Total tax net of state credit	mills		28.640227				20
Net Local and School Tax Rate	mills		21.510333				21
Utility Plant, Jan. 1	\$	2,507,265	2,507,265				22
Materials & Supplies	\$	0	0				23
Subtotal	\$	2,507,265	2,507,265				24
Less: Plant Outside Limits	\$	0	0				25
Taxable Assets	\$	2,507,265	2,507,265				26
Assessment Ratio	dec.		0.774701				27
Assessed Value	\$	1,942,381	1,942,381				28
Net Local & School Rate	mills		21.510333				29
Tax Equiv. Computed for Current Year	\$	41,781	41,781				30
Tax Equivalent per 1994 PSC Report	\$	16,570					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	41,781					34
Footnotes							35

PROPERTY TAX EQUIVALENT (WATER)

Property Tax Equivalent (Water) (Page W-07)

If Other Tax Rate - Local and/or Other Tax Rate - Non-Local are greater than zero, please explain.

1. The Other Tax Rate - Local relates to the Crystal Lake District which is within the Village
-

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	1
Franchises and Consents (302)					0	2
Miscellaneous Intangible Plant (303)					0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)	44,403				44,403	4
Structures and Improvements (311)	5,000				5,000	5
Collecting and Impounding Reservoirs (312)					0	6
Lake, River and Other Intakes (313)					0	7
Wells and Springs (314)	154,220				154,220	8
Supply Mains (316)					0	9
Other Water Source Plant (317)					0	10
Total Source of Supply Plant	203,623	0	0	0	203,623	
PUMPING PLANT						
Land and Land Rights (320)					0	11
Structures and Improvements (321)	2,321				2,321	12
Other Power Production Equipment (323)					0	13
Electric Pumping Equipment (325)	50,639				50,639	14
Diesel Pumping Equipment (326)					0	15
Other Pumping Equipment (328)	6,597				6,597	16
Total Pumping Plant	59,557	0	0	0	59,557	
WATER TREATMENT PLANT						
Land and Land Rights (330)					0	17
Structures and Improvements (331)	292,952				292,952	18
Sand or Other Media Filtration Equipment (332)					0	19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)	295,636				295,636	21
Total Water Treatment Plant	588,588	0	0	0	588,588	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	6,706				6,706	22
Structures and Improvements (341)	2,755				2,755	23
Distribution Reservoirs and Standpipes (342)	257,963				257,963	24
Transmission and Distribution Mains (343)	384,630				384,630	25
Services (345)	104,002				104,002	26
Meters (346)	40,315	5,433	3,360		42,388	27
Hydrants (348)	104,375				104,375	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)	4,747				4,747	29
Total Transmission and Distribution Plant	905,493	5,433	3,360	0	907,566	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)					0	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)	4,104				4,104	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)	3,865				3,865	41
Total General Plant	7,969	0	0	0	7,969	
Total utility plant in service directly assignable	1,765,230	5,433	3,360	0	1,767,303	
Common Utility Plant Allocated to Water Department (300)					0	42
Total utility plant in service	1,765,230	5,433	3,360	0	1,767,303	

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	1
Franchises and Consents (302)					0	2
Miscellaneous Intangible Plant (303)					0	3
Total Intangible Plant	0	0	0	0	0	
SOURCE OF SUPPLY PLANT						
Land and Land Rights (310)					0	4
Structures and Improvements (311)					0	5
Collecting and Impounding Reservoirs (312)					0	6
Lake, River and Other Intakes (313)					0	7
Wells and Springs (314)	19,848				19,848	8
Supply Mains (316)					0	9
Other Water Source Plant (317)					0	10
Total Source of Supply Plant	19,848	0	0	0	19,848	
PUMPING PLANT						
Land and Land Rights (320)					0	11
Structures and Improvements (321)	27,880				27,880	12
Other Power Production Equipment (323)					0	13
Electric Pumping Equipment (325)	4,806				4,806	14
Diesel Pumping Equipment (326)					0	15
Other Pumping Equipment (328)					0	16
Total Pumping Plant	32,686	0	0	0	32,686	
WATER TREATMENT PLANT						
Land and Land Rights (330)					0	17
Structures and Improvements (331)	395,152				395,152	18
Sand or Other Media Filtration Equipment (332)					0	19
Membrane Filtration Equipment (333)					0	20
Other Water Treatment Equipment (334)					0	21
Total Water Treatment Plant	395,152	0	0	0	395,152	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)					0	22
Structures and Improvements (341)					0	23
Distribution Reservoirs and Standpipes (342)	50,968				50,968	24
Transmission and Distribution Mains (343)	193,497				193,497	25
Services (345)	49,884				49,884	26
Meters (346)					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)					0	28
Other Transmission and Distribution Plant (349)					0	29
Total Transmission and Distribution Plant	294,349	0	0	0	294,349	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)					0	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)					0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	742,035	0	0	0	742,035	
Common Utility Plant Allocated to Water Department (300)					0	42
Total utility plant in service	742,035	0	0	0	742,035	

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			2,137	2,137	1
February			1,926	1,926	2
March			2,677	2,677	3
April			2,164	2,164	4
May			2,207	2,207	5
June			2,285	2,285	6
July			2,343	2,343	7
August			3,258	3,258	8
September			2,014	2,014	9
October			2,026	2,026	10
November			1,885	1,885	11
December			2,070	2,070	12
Total annual pumpage	0	0	26,992	26,992	

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):	26,992	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	26,992	3
Less: Gallons (000's) sold:	21,832	4
Gallons (000's) entering distribution system but not sold:	5,160	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	217	7
Gallons (000's) used for fire protection:		8
Gallons (000's) used to prevent freezing of distribution system:		9
Gallons (000's) used for other system uses:	645	10
Subtotal Estimated Usage:	862	11
Estimated Water Losses:		12
Gallons (000's) lost due to main leaks or breaks:		13
Gallons (000's) lost due to service leaks or breaks:		14
Gallons (000's) lost due to hydrant leaks, tank overflows and pressure reducing valves:		15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	4,298	17
Subtotal of Estimated Losses:	4,298	18
Percentage of water entering distribution system sold:	81%	19
Percentage of unaccounted for water:	16%	20
If more than 25%, indicate causes:		21
		22
		23
		24
If more than 25%, state what action has been taken to reduce water loss:		25
		26
		27

OTHER STATISTICS

Maximum gallons pumped by all methods in any one day during reporting year (000 gal.)	142	28
Date of maximum: 06/06/2008		29
Cause of maximum: FLUSHING		30
		31
		32
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	1	33
Date of minimum: 10/18/2008		34
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	126,222	35
If water is purchased:		36
Vendor Name:		37
Point of Delivery:		38
What percentage of purchased water is surface water?		39
Number of main breaks repaired this year:		40
Number of service breaks repaired this year:		41
Population served (estimate the number of individuals served):		42
Inside municipality?	1,001	43
Outside municipality?		44

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)	
BUTTERNUT DRIVE	4	200	10	216,000	Yes	1
BUTTERNUT DRIVE	5	200	10	216,000	Yes	2

SOURCES OF WATER SUPPLY - SURFACE WATERS

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

PUMPING & POWER EQUIPMENT

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

Particulars (a)	Unit A (b)	Unit B (c)	Unit C (d)	
Identification	#4 WELL	#5 WELL		1
Location	231 BUTTERNUT DRIVE	231 BUTTERNUT DRIVE		2
Purpose	P	P		3
Destination	T D	R T		4
Pump Manufacturer	EMERSON	GRUNDFOS		5
Year Installed	2004	2004		6
Type	CENTRIFUGAL	CENTRIFUGAL		7
Actual Capacity (gpm)	150	150		8
Pump Motor or Standby Engine Mfr	78 KVA	AURORA		10
Year Installed	2004	2004		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	15	8		13
Footnotes				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	OVERHEAD UNIT	UNDERGROUND UNIT	1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS			2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	R	3
Year constructed	1976	1952	4
Primary material (earthen, steel, concrete, other)	STEEL	CONCRETE	5
Elevation difference in feet (See Headnote 3.)	133	0	6
Total capacity in gallons (actual)	150,000	90,000	7
			8
WATER TREATMENT PLANT			9
Disinfection, type of equipment (gas, liquid, powder, other)	LIQUID	LIQUID	10
Points of application (wellhouse, central facilities, booster station, other)	WELLHOUSE	WELLHOUSE	11
Filters, type (gravity, pressure, other, none)	GRAVITY	NONE	12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	0.2160	0.0000	13
Is a corrosion control chemical used (yes, no)?	Y	N	14
Is water fluoridated (yes, no)?	Y	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)			
A	D	3.000	965	0	0	0	965	1
P	D	4.000	220				220	2
A	D	6.000	25,434				25,434	3
M	D	6.000	1,209				1,209	4
M	D	8.000	8,699				8,699	5
M	D	10.000	4,562				4,562	6
M	D	12.000	52				52	7
Total Within Municipality			41,141	0	0	0	41,141	
Total Utility			41,141	0	0	0	41,141	

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	415				415	60	1
M	1.000	110				110	41	2
M	1.250	5				5		3
M	1.500	5				5		4
M	2.000	2				2		5
M	6.000	1				1		6
Total Utility		538	0	0	0	538	101	

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	463	50	42	0	471	0	1
0.750	1	0	0	0	1	0	2
1.000	8	0	0	0	8	0	3
1.250	1	0	0	0	1	0	4
1.500	6	0	0	0	6	0	5
2.000	0	0	0	1	1	0	6
Total:	479	50	42	1	488	0	

Classification of All Meters at End of Year by Customers

Size of Meter (h)	Residential (i)	Commercial (j)	Industrial (k)	Public Authority (l)	Wholesale, Inter-Department or Utility Use (m)	In Stock and Deduct Meters (n)	Total (o)	
0.625	395	35	0	11	0	30	471	1
0.750	0	0	0	0	0	1	1	2
1.000	1	4	0	0	0	3	8	3
1.250	0	1	0	0	0	0	1	4
1.500	2	1	0	3	0	0	6	5
2.000	0	1	0	0	0	0	1	6
Total:	398	42	0	14	0	34	488	

METERS

Meters (Page W-21)

Explain all reported adjustments.

1. The 1 meter adjustment was needed in bring the 2" meters to agree to actual.

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

1. Per the utility superintendent the village does not perform annual meter test. All meters are replaced within an eight year period.

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.

1. 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	1
Within Municipality	65				65	2
Total Fire Hydrants	65	0	0	0	65	
Flushing Hydrants						
					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:	65
Number of distribution system valves end of year:	84
Number of distribution valves operated during year:	84