



3015 (02-05-09)

ANNUAL REPORT

OF

Name: WRIGHTSTOWN WATER & SEWER UTILITY

Principal Office: 529 MAIN STREET
P.O. BOX 227
WRIGHTSTOWN, WI 54180

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 JEAN BRANDT of
(Person responsible for accounts)

WRIGHTSTOWN WATER & SEWER UTILITY, certify that I
(Utility Name)

am the person responsible for accounts; that I have examined the following report and, to the best of my knowledge, information and belief, it is a correct statement of the business and affairs of said utility for the period covered by the report in respect to each and every matter set forth therein.

(Signature of person responsible for accounts) 03/25/2009
(Date)

CLERK/TREASURER
(Title)

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IDENTIFICATION AND OWNERSHIP

Exact Utility Name: WRIGHTSTOWN WATER & SEWER UTILITY

Utility Address: 529 MAIN STREET
P.O. BOX 227
WRIGHTSTOWN, WI 54180

When was utility organized? 6/13/1946

Report any change in name:

Effective Date:

Utility Web Site:

Utility employee in charge of correspondence concerning this report:

Name: JEAN BRANDT

Title: VILLAGE CLERK/TREASURER

Office Address:

529 MAIN STREET
P.O. BOX 227
WRIGHTSTOWN, WI 54180

Telephone: (920) 532 - 6005

Fax Number: (920) 532 - 4564 EXT

Email Address: clerk1@vil.wrightstown.wi.us

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

Name: THOMAS KARMAN

Title: SHAREHOLDER

Office Address: SCHENCK GOVERNMENT AND NOT-FOR-PROFIT SOLUTIONS

2200 RIVERSIDE DR
P.O. BOX 227
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111

Fax Number: (920) 436 - 7808

Email Address: Tom.Karman@schencksolutions.com

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

Name: AL CHRISTENSEN

Title: CHAIRPERSON - VILLAGE TRUSTEE

Office Address:

529 MAIN STREET
P.O. BOX 227
WRIGHTSTOWN, WI 54180

Telephone: (920) 532 - 4085

Fax Number: (920) 532 - 4564

Email Address: achristensen@vil.wrightstown.wi.us

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

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

Name: THOMAS KARMAN

Title: SHAREHOLDER

Office Address: SCHENCK GOVERNMENT AND NOT-FOR-PROFIT SOLUTIONS

2200 RIVERSIDE DR
P.O. BOX 227
GREEN BAY, WI 54305-3819

Telephone: (920) 455 - 4111

Fax Number: (920) 436 - 7808

Email Address: Tom.Karman@schencksolutions.com

IDENTIFICATION AND OWNERSHIP

Date of most recent audit report: 3/25/2008

Period covered by most recent audit: YEAR ENDED DECEMBER 31, 2007

Names and titles of utility management including manager or superintendent:

Name: DANIEL STEPHANY

Title: PUBLIC WORKS SUPERINTENDENT

Office Address:

529 MAIN STREET
P.O. BOX 227
WRIGHTSTOWN, WI 54180

Telephone: (920) 532 - 0434

Fax Number: (920) 532 - 4564

Email Address: dpwsuper@vil.wrightstown.wi.us

Name of utility commission/committee: WRIGHTSTOWN UTILITY COMMITTEE

Names of members of utility commission/committee:

MR DEAN ERICKSON
MR STEVE JOHNSON

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)	524,419	511,842	1
Operating Expenses:			
Operation and Maintenance Expense (401-402)	256,483	241,194	2
Depreciation Expense (403)	81,665	77,769	3
Amortization Expense (404-407)	0		4
Taxes (408)	94,921	87,922	5
Total Operating Expenses	433,069	406,885	
Net Operating Income	91,350	104,957	
Income from Utility Plant Leased to Others (412-413)	0	0	6
Utility Operating Income	91,350	104,957	
OTHER INCOME			
Income from Merchandising, Jobbing and Contract Work (415-416)	0	0	7
Income from Nonutility Operations (417)	0		8
Nonoperating Rental Income (418)	0	0	9
Interest and Dividend Income (419)	5,064	6,837	10
Miscellaneous Nonoperating Income (421)	48,339	200,729	11
Total Other Income	53,403	207,566	
Total Income	144,753	312,523	
MISCELLANEOUS INCOME DEDUCTIONS			
Miscellaneous Amortization (425)	(13,162)	(13,162)	12
Other Income Deductions (426)	49,286	47,682	13
Total Miscellaneous Income Deductions	36,124	34,520	
Income Before Interest Charges	108,629	278,003	
INTEREST CHARGES			
Interest on Long-Term Debt (427)	43,522	43,109	14
Amortization of Debt Discount and Expense (428)	2,463	3,550	15
Amortization of Premium on Debt--Cr. (429)	0	0	16
Interest on Debt to Municipality (430)	16,017	18,429	17
Other Interest Expense (431)	0	0	18
Interest Charged to Construction--Cr. (432)	0	0	19
Total Interest Charges	62,002	65,088	
Net Income	46,627	212,915	
EARNED SURPLUS			
Unappropriated Earned Surplus (Beginning of Year) (216)	3,209,625	2,996,710	20
Balance Transferred from Income (433)	46,627	212,915	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		25
Total Unappropriated Earned Surplus End of Year (216)	3,256,252	3,209,625	

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	524,419	0	524,419	1
Total (Acct. 400):	524,419	0	524,419	
Operation and Maintenance Expense (401-402):				
Derived	256,483	0	256,483	2
Total (Acct. 401-402):	256,483	0	256,483	
Depreciation Expense (403):				
Derived	81,665	0	81,665	3
Total (Acct. 403):	81,665	0	81,665	
Amortization Expense (404-407):				
Derived	0	0	0	4
Total (Acct. 404-407):	0	0	0	
Taxes (408):				
Derived	94,921	0	94,921	5
Total (Acct. 408):	94,921	0	94,921	
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:	91,350	0	91,350	
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):				
NONE	5,064		5,064	11
Total (Acct. 419):	5,064	0	5,064	
Miscellaneous Nonoperating Income (421):				
Contributed Plant - Water		48,339	48,339	12
NONE			0	13
Total (Acct. 421):	0	48,339	48,339	
TOTAL OTHER INCOME:	5,064	48,339	53,403	

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	(13,162)	0	(13,162)	14
NONE			0	15
Total (Acct. 425):	(13,162)	0	(13,162)	
Other Income Deductions (426):				
Depreciation Expense on Contributed Plant - Water	0	49,286	49,286	16
NONE			0	17
Total (Acct. 426):	0	49,286	49,286	
TOTAL MISCELLANEOUS INCOME DEDUCTIONS:	(13,162)	49,286	36,124	
INTEREST CHARGES				
Interest on Long-Term Debt (427):				
Derived	43,522	0	43,522	18
Total (Acct. 427):	43,522	0	43,522	
Amortization of Debt Discount and Expense (428):				
NONE	2,463		2,463	19
Total (Acct. 428):	2,463	0	2,463	
Amortization of Premium on Debt--Cr. (429):				
NONE			0	20
Total (Acct. 429):	0	0	0	
Interest on Debt to Municipality (430):				
Derived	16,017	0	16,017	21
Total (Acct. 430):	16,017	0	16,017	
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:	62,002	0	62,002	
NET INCOME:	47,574	(947)	46,627	
EARNED SURPLUS				
Unappropriated Earned Surplus (Beginning of Year) (216):				
Derived	834,498	2,375,127	3,209,625	24
Total (Acct. 216):	834,498	2,375,127	3,209,625	
Balance Transferred from Income (433):				
Derived	47,574	(947)	46,627	25
Total (Acct. 433):	47,574	(947)	46,627	
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 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	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):	882,072	2,374,180	3,256,252	

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	0			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	524,419	0	0	0	524,419	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				0	5
Other Increases or (Decreases)						
to Operating Revenues - Specify:						
NONE	0				0	6
Revenues subject to Wisconsin Remainder Assessment	524,419	0	0	0	524,419	

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	1.5	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)	6,219,941	6,203,365	1
Less: Accumulated Provision for Depreciation and Amortization of Utility Plant (111)	882,933	748,585	2
Net Utility Plant	5,337,008	5,454,780	
OTHER PROPERTY AND INVESTMENTS			
Nonutility Property (121)	18,600	0	3
Less: Accumulated Provision for Depreciation and Amortization of Nonutility Property (122)	0	0	4
Net Nonutility Property	18,600	0	
Investment in Municipality (123)	0	0	5
Other Investments (124)	100,804	52,465	6
Sinking Funds (125)	106,354	106,842	7
Depreciation Fund (126)	0		8
Other Special Funds (128)	0		9
Total Other Property and Investments	225,758	159,307	
CURRENT AND ACCRUED ASSETS			
Cash (131)	0		10
Special Deposits (134)	0		11
Working Funds (135)			12
Temporary Cash Investments (136)	238,765	209,588	13
Notes Receivable (141)	0	0	14
Customer Accounts Receivable (142)	66,730	61,689	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)	3,670	3,670	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	309,165	274,947	
DEFERRED DEBITS			
Unamortized Debt Discount and Expense (181)	29,809	32,272	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	29,809	32,272	
Total Assets and Other Debits	5,901,740	5,921,306	

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)	887,251	887,251	33
Appropriated Earned Surplus (215)			34
Unappropriated Earned Surplus (216)	3,256,252	3,209,625	35
Total Proprietary Capital	4,143,503	4,096,876	
LONG-TERM DEBT			
Bonds (221)	1,075,000	1,100,000	36
Advances from Municipality (223)	471,712	498,622	37
Other long-Term Debt (224)	0	0	38
Total Long-Term Debt	1,546,712	1,598,622	
CURRENT AND ACCRUED LIABILITIES			
Notes Payable (231)	0	0	39
Accounts Payable (232)	8,612	5,858	40
Payables to Municipality (233)	0	0	41
Customer Deposits (235)			42
Taxes Accrued (236)	0	0	43
Interest Accrued (237)	5,479	5,615	44
Tax Collections Payable (241)			45
Miscellaneous Current and Accrued Liabilities (242)		3,739	46
Total Current and Accrued Liabilities	14,091	15,212	
DEFERRED CREDITS			
Unamortized Premium on Debt (251)	0	0	47
Customer Advances for Construction (252)			48
Other Deferred Credits (253)	197,434	210,596	49
Total Deferred Credits	197,434	210,596	
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	5,901,740	5,921,306	

NET UTILITY PLANT

Report utility plant accounts and related accumulated provisions for depreciation and amortization after allocation of common plant accounts and related provisions for depreciation and amortization to utility departments as of December 31.

Particulars (a)	Water (b)	Sewer (c)	Gas (d)	Electric (e)	
First of Year:					
Total Utility Plant - First of Year	6,203,365	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)	3,503,876	0	0	0	2
Utility Plant in Service - Contributed Plant (101.2)	2,716,065	0	0	0	3
Utility Plant Purchased or Sold (102)					4
Utility Plant Leased to Others (104)					5
Property Held for Future Use (105)					6
Construction Work in Progress (107)					7
Total Utility Plant	6,219,941	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)	492,708	0	0	0	8
Accumulated Provision for Depreciation of Utility Plant in Service - Contributed Plant (111.2)	390,225	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	882,933	0	0	0	
Other Utility Plant Accounts:					
Utility Plant Acquisition Adjustments (117)					15
Accumulated Provision for Amortization of Utility Plant Acquisition Adjustments (118)					16
Other Utility Plant Adjustments (119)					17
Total Other Utility Plant Accounts	0	0	0	0	
Net Utility Plant	5,337,008	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)	407,646				407,646	1
Credits During Year						2
Accruals:						3
Charged depreciation expense (403)	81,665				81,665	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	3,397				3,397	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	85,062	0	0	0	85,062	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 (111.1)	492,708	0	0	0	492,708	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)	340,939				340,939	1
Credits During Year						2
Accruals:						3
Charged Other Income Deductions (426)	49,286				49,286	4
Depreciation expense on meters						5
charged to sewer (see Note 3)	0				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	49,286	0	0	0	49,286	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)	390,225	0	0	0	390,225	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)	
LAND	0	18,600	0	18,600	1
NONE	0			0	2
Total Nonutility Property (121)	0	18,600	0	18,600	
Less accum. prov. depr. & amort. (122)	0	0	0	0	3
Net Nonutility Property	0	18,600	0	18,600	

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

Particulars (a)	Amount (b)	
Balance first of year		1
Additions:		
Provision for uncollectibles during year	0	2
Collection of accounts previously written off: Utility Customers	0	3
Collection of accounts previously written off: Others	0	4
Total Additions	0	
Deductions:		
Accounts written off during the year: Utility Customers	0	5
Accounts written off during the year: Others	0	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)	3,670	3,670
Sewer utility (154)	0	0
Heating utility (154)		
Gas utility (154)	0	0
Merchandise (155)	0	0
Other materials & supplies (156)	0	0
Stores expense (163)		
Total Materials and Supplies	3,670	3,670

**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)				
1999 G.O. NOTES	438	428	438	1
2003 G.O. BONDS	583	428	8,446	2
2003 REVENUE BONDS	1,443	428	20,925	3
2007 DEBT ISSUE	0	428	0	4
Total			29,809	
Unamortized premium on debt (251)				
NONE				5
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	887,251	1
Changes during year (explain):		
NONE	0	2
Balance end of year	887,251	

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)	
MORTGAGE REVENUE BONDS	07/01/2003	06/01/2023	4.45%	1,075,000	1
Total Bonds (Account 221):				<u>1,075,000</u>	

NOTES PAYABLE & MISCELLANEOUS LONG-TERM DEBT

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

Account and Description of Obligation (a and b)	Date of Issue (c)	Final Maturity Date (d)	Interest Rate (e)	Principal Amount End of Year (f)	
Advances from Municipality (223)					
2007 G.O. PROMISSORY NOTE	04/11/2007	04/01/2014	3.99%	85,000	1
2003 G.O. PROMISSORY NOTE	07/01/2003	06/01/2023	3.99%	386,712	2
Total for Account 223				471,712	
Other Long-Term Debt (224)					
NONE	00/00/0000	00/00/0000	0.00%		3
Total for Account 224				0	
Notes Payable (231)					
NONE	00/00/0000	00/00/0000	0.00%		4
Total for Account 231				0	

TAXES ACCRUED (ACCT. 236)

Particulars (a)	Amount (b)	
Balance first of year	0	1
Accruals:		
Charged water department expense	94,923	2
Charged electric department expense		3
Charged sewer department expense		4
Other (explain):		
NONE		5
Total Accruals and other credits	94,923	
Taxes paid during year:		
County, state and local taxes	87,313	6
Social Security taxes	7,160	7
PSC Remainder Assessment	450	8
Other (explain):		
NONE		9
Total payments and other debits	94,923	
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
2003 REVENUE BONDS	3,573	43,522	43,578	3,517	2
Subtotal	3,573	43,522	43,578	3,517	
Advances from Municipality (223)					
2003 G.O. NOTES	1,147	12,927	12,971	1,103	3
2007 G.O. NOTES	895	3,090	3,126	859	4
Subtotal	2,042	16,017	16,097	1,962	
Other long-Term Debt (224)					
NONE	0			0	5
Subtotal	0	0	0	0	
Notes Payable (231)					
NONE	0			0	6
Subtotal	0	0	0	0	
Total	5,615	59,539	59,675	5,479	

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	0	1
Total (Acct. 123):	0	
Other Investments (124):		
SPECIAL ASSESSMENTS	100,804	2
Total (Acct. 124):	100,804	
Sinking Funds (125):		
DEBT RESERVE FUND	106,354	3
Total (Acct. 125):	106,354	
Depreciation Fund (126):		
NONE	0	4
Total (Acct. 126):	0	
Other Special Funds (128):		
NONE	0	5
Total (Acct. 128):	0	
Special Deposits (134):		
NONE	0	6
Total (Acct. 134):	0	
Notes Receivable (141):		
NONE	0	7
Total (Acct. 141):	0	
Customer Accounts Receivable (142):		
Water	66,730	8
Electric		9
Sewer (Regulated)		10
Other (specify):		
NONE		11
Total (Acct. 142):	66,730	
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	197,434	23
NONE		24
Total (Acct. 253):	197,434	

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)	3,492,994	0	0	0	3,492,994	1
Materials and Supplies	3,670	0	0	0	3,670	2
Other (specify):						
NONE					0	3
Less Average:						
Reserve for Depreciation (111.1)	450,177	0	0	0	450,177	4
Customer Advances for Construction					0	5
Regulatory Liability	204,015	0	0	0	204,015	6
NONE					0	7
Average Net Rate Base	2,842,472	0	0	0	2,842,472	
Net Operating Income	91,350	0	0	0	91,350	8
Net Operating Income as a percent of						
Average Net Rate Base	3.21%	N/A	N/A	N/A	3.21%	

**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	210,596	0	0	0	210,596	1
Add credits during year:						
NONE					0	2
Deduct charges:						
Miscellaneous Amortization (425)	13,162	0	0	0	13,162	3
Other (specify):						
NONE					0	4
Balance End of Year	197,434	0	0	0	197,434	

IMPORTANT CHANGES DURING THE YEAR

Report changes of any of the following types:

1. Acquisitions.

none

2. Leaseholder changes.

none

3. Extensions of service.

none

4. Estimated changes in revenues due to rate changes.

none

5. Obligations incurred or assumed, excluding commercial paper.

none

6. Formal proceedings with the Public Service Commission.

none

7. Any additional matters.

none

WATER OPERATING REVENUES & EXPENSES

Particulars (a)	This Year (b)	Last Year (c)	
Operating Revenues			
Sales of Water			
Sales of Water (460-467)	482,290	464,878	1
Total Sales of Water	482,290	464,878	
Other Operating Revenues			
Forfeited Discounts (470)	1,168	854	2
Rents from Water Property (472)	33,443		3
Interdepartmental Rents (473)	0		4
Other Water Revenues (474)	7,518	46,110	5
Total Other Operating Revenues	42,129	46,964	
Total Operating Revenues	524,419	511,842	
Operation and Maintenance Expenses			
Plant Operation and Maintenance Expenses (600-660)	137,445	131,059	6
General Operating Expenses (680-691)	119,038	110,135	7
Total Operation and Maintenance Expenses	256,483	241,194	
Other Operating Expenses			
Depreciation Expense (403)	81,665	77,769	8
Amortization Expense (404-407)			9
Taxes (408)	94,921	87,922	10
Total Other Operating Expenses	176,586	165,691	
Total Operating Expenses	433,069	406,885	
NET OPERATING INCOME	91,350	104,957	

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)	972	43,846	229,627	5
Commercial (461.2)	75	6,726	30,806	6
Industrial (461.3)	12	4,447	13,845	7
Public Authority (461.4)	1	5,588	16,143	8
Total Metered Sales to General Customers (461)	1,060	60,607	290,421	
Private Fire Protection Service (462)	9		9,486	9
Public Fire Protection Service (463)	1		182,383	10
Other Water Sales (465)				11
Sales for Resale (466)		0	0	12
Interdepartmental Sales (467)				13
Total Sales of Water	1,070	60,607	482,290	

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			0	1
Total		0	0	

OTHER OPERATING REVENUES (WATER)

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

Particulars (a)	Amount (b)	
Public Fire Protection Service (463):		
Amount billed for fighting fires outside utility's service areas (usually per rate schedule F-2 or BW-1)		1
Other (specify):		
Wholesale fire protection billed		2
Amount billed (usually per rate schedule F-1 or Fd-1)	182,383	3
NONE		4
Total Public Fire Protection Service (463)	182,383	
Forfeited Discounts (470):		
NONE		5
Customer late payment charges	1,168	6
Other (specify):		
Total Forfeited Discounts (470)	1,168	
Rents from Water Property (472):		
TOWER RENTAL	33,443	7
Total Rents from Water Property (472)	33,443	
Interdepartmental Rents (473):		
NONE		8
Total Interdepartmental Rents (473)	0	
Other Water Revenues (474):		
MISCELLANEOUS SERVICE REVENUES	2,928	9
SALE OF EXCESS PARTS AND SUPPLIES	300	10
Return on net investment in meters charged to sewer department	4,290	11
Other (specify):		
Total Other Water Revenues (474)	7,518	

OTHER OPERATING REVENUES (WATER)

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

Please explain amounts in Account 474 in excess of \$2,000, including like items grouped. Please provide, for example, a short list or detail using other than terms such as "other revenues" "general" "miscellaneous" or repeating the account title.

- 1) Return on net investment in meters charged to sewer department \$4,290
 - 2) Miscellaneous service revenues totaled \$2,928
-

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)	32,750	33,129	1
Purchased Water (610)	0	0	2
Fuel or Power Purchased for Pumping (620)	23,486	22,894	3
Chemicals (630)	7,309	6,305	4
Supplies and Expenses (640)	26,375	34,314	5
Repairs of Water Plant (650)	47,525	34,417	* 6
Transportation Expenses (660)	0	0	7
Total Plant Operation and Maintenance Expenses	137,445	131,059	
GENERAL OPERATING EXPENSES			
Administrative and General Salaries (680)	54,250	49,106	8
Office Supplies and Expenses (681)	5,170	5,743	9
Outside Services Employed (682)	10,561	3,733	* 10
Insurance Expense (684)	11,265	14,603	11
Employees Pensions and Benefits (686)	34,925	33,749	12
Regulatory Commission Expenses (688)	0	0	13
Miscellaneous General Expenses (689)	2,867	3,201	14
Uncollectible Accounts (690)		0	15
Customer Service and Informational Expenses (691)			16
Total General Operating Expenses	119,038	110,135	
Total Operation and Maintenance Expenses	256,483	241,194	

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.

Repairs of Water Plant (650)

More repairs were needed in 2008 than in 2007 due to the aging plant.

Outside Services Employed (682)

More outside services were needed in 2008 than in 2007.

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		88,177	81,574	1
Less: Local and School Tax Equivalent on Meters Charged to Sewer Department		864	877	2
Net property tax equivalent		87,313	80,697	
Social Security		7,158	6,687	3
PSC Remainder Assessment		450	538	4
Other (specify): NONE			0	5
Total tax expense		94,921	87,922	

PROPERTY TAX EQUIVALENT (WATER)

1. No property tax equivalent shall be determined for sewer utilities or town sanitary district water utilities.
2. Tax rates are those issued in November (usually) of the year being reported and are available from the municipal treasurer. Report the tax rates in mills to six (6) decimal places.
3. The assessment ratio is available from the municipal treasurer. Report the ratio as a decimal to six (6) places.
4. The utility plant balance first of year should include the gross book values of plant in service (total of utility financed and contributed plant), property held for future use and construction work in progress.
5. An "other tax rate" is included in the "Net Local and School Tax Rate Calculation" to the extent that it is local. An example is a local library tax. Fully explain the rate in the Property Tax Equivalent schedule footnotes.
6. The Property Tax Equivalent to be reported for the year is determined pursuant to Wis. Stat § 66.0811(2). Report the higher of the current year calculation or the tax equivalent reported in the 1994 PSC annual report, unless, the municipality has authorized a lower amount, then that amount is reported as the property tax equivalent.
7. If the municipality has authorized a lower amount, the authorization description and date of the authorization must be reported in the Property Tax Equivalent schedule footnotes.

Particulars (a)	Units (b)	Total (c)	County A (d)	County B (e)	County C (f)	County D (g)	
County name			Brown	Outagamie			1
SUMMARY OF TAX RATES							2
State tax rate	mills		0.181709	0.189050			3
County tax rate	mills		5.175240	4.901300			4
Local tax rate	mills		5.506628	5.729140			5
School tax rate	mills		9.281281	9.656320			6
Voc. school tax rate	mills		1.585115	1.874330			7
Other tax rate - Local	mills		0.000000	0.000000			8
Other tax rate - Non-Local	mills		0.000000	0.000000			9
Total tax rate	mills		21.729973	22.350140			10
Less: state credit	mills		1.575294	1.058010			11
Net tax rate	mills		20.154679	21.292130			12
PROPERTY TAX EQUIVALENT CALCULATION							13
Local Tax Rate	mills		5.506628	5.729140			14
Combined School Tax Rate	mills		10.866396	11.530650			15
Other Tax Rate - Local	mills		0.000000	0.000000			16
Total Local & School Tax	mills		16.373024	17.259790			17
Total Tax Rate	mills		21.729973	22.350140			18
Ratio of Local and School Tax to Total	dec.		0.753476	0.772245			19
Total tax net of state credit	mills		20.154679	21.292130			20
Net Local and School Tax Rate	mills		15.186077	16.442747			21
Utility Plant, Jan. 1	\$	6,203,365	5,954,876	248,489			22
Materials & Supplies	\$	3,670	3,670	0			23
Subtotal	\$	6,207,035	5,958,546	248,489			24
Less: Plant Outside Limits	\$	0	0	0			25
Taxable Assets	\$	6,207,035	5,958,546	248,489			26
Assessment Ratio	dec.		0.933941	0.897669			27
Assessed Value	\$	5,787,991	5,564,930	223,061			28
Net Local & School Rate	mills		15.186077	16.442747			29
Tax Equiv. Computed for Current Year	\$	88,177	84,509	3,668			30
Tax Equivalent per 1994 PSC Report	\$	21,758					31
Any lower tax equivalent as authorized by municipality (see note 6)	\$						32 33
Tax equiv. for current year (see note 6)	\$	88,177					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)	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)	98,540				98,540	8
Supply Mains (316)	59,407				59,407	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	157,947	0	0	0	157,947	
PUMPING PLANT						
Land and Land Rights (320)	11,972	18,787			30,759	* 11
Structures and Improvements (321)	334,690				334,690	12
Other Power Production Equipment (323)	0				0	13
Electric Pumping Equipment (325)	53,146				53,146	14
Diesel Pumping Equipment (326)	0				0	15
Other Pumping Equipment (328)	15,486				15,486	16
Total Pumping Plant	415,294	18,787	0	0	434,081	
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)	1,881				1,881	19
Membrane Filtration Equipment (333)	0				0	20
Other Water Treatment Equipment (334)	0				0	21
Total Water Treatment Plant	1,881	0	0	0	1,881	
TRANSMISSION AND DISTRIBUTION PLANT						
Land and Land Rights (340)	3,662				3,662	22
Structures and Improvements (341)	0				0	23
Distribution Reservoirs and Standpipes (342)	845,977				845,977	24
Transmission and Distribution Mains (343)	1,339,468				1,339,468	25
Services (345)	291,243				291,243	26
Meters (346)	122,056	2,976			125,032	27
Hydrants (348)	182,151				182,151	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	2,784,557	2,976	0	0	2,787,533	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)	806				806	32
Computer Equipment (391.1)	35,626				35,626	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)	86,002				86,002	41
Total General Plant	122,434	0	0	0	122,434	
Total utility plant in service directly assignable	3,482,113	21,763	0	0	3,503,876	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	3,482,113	21,763	0	0	3,503,876	

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 Additions for Accounts OTHER than 316, 343, 345, 346 and 348 exceed \$10,000, please explain. If applicable, provide construction authorization.

Land and Land Rights (320)

\$18,787 of land was added in 2008.

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			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)	301,005				301,005	8
Supply Mains (316)	0				0	9
Other Water Source Plant (317)	0				0	10
Total Source of Supply Plant	301,005	0	0	0	301,005	
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)	295,784				295,784	24
Transmission and Distribution Mains (343)	1,551,160				1,551,160	25
Services (345)	324,745				324,745	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)	243,371				243,371	28
Other Transmission and Distribution Plant (349)	0				0	29
Total Transmission and Distribution Plant	2,415,060	0	0	0	2,415,060	
GENERAL PLANT						
Land and Land Rights (389)					0	30
Structures and Improvements (390)	0				0	31
Office Furniture and Equipment (391)					0	32
Computer Equipment (391.1)					0	33
Transportation Equipment (392)					0	34
Stores Equipment (393)					0	35
Tools, Shop and Garage Equipment (394)					0	36
Laboratory Equipment (395)					0	37
Power Operated Equipment (396)					0	38
Communication Equipment (397)					0	39
SCADA Equipment (397.1)					0	40
Miscellaneous Equipment (398)					0	41
Total General Plant	0	0	0	0	0	
Total utility plant in service directly assignable	2,716,065	0	0	0	2,716,065	
Common Utility Plant Allocated to Water Department (300)	0				0	42
Total utility plant in service	2,716,065	0	0	0	2,716,065	

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			6,145	6,145	1
February			5,468	5,468	2
March			6,016	6,016	3
April			5,965	5,965	4
May			6,948	6,948	5
June			6,992	6,992	6
July			7,430	7,430	7
August			8,624	8,624	8
September			7,745	7,745	9
October			8,255	8,255	10
November			7,376	7,376	11
December			6,622	6,622	12
Total annual pumpage	0	0	83,586	83,586	

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):	83,586	1
Less: Gallons (000's) used in the treatment process:		2
Subtotal: Gallons (000's) entering distribution system:	83,586	3
Less: Gallons (000's) sold:	60,607	4
Gallons (000's) entering distribution system but not sold:	22,979	5
Estimated Water Usage:		6
Gallons (000's) used to flush mains:	894	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:	2,725	10
Subtotal Estimated Usage:	3,619	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:	1,211	15
Gallons (000's) for unauthorized usage such as vandalism and theft:		16
Gallons (000's) not accounted for:	18,149	17
Subtotal of Estimated Losses:	19,360	18
Percentage of water entering distribution system sold:	73%	19
Percentage of unaccounted for water:	22%	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.)	503	22
Date of maximum: 10/17/2008		23
Cause of maximum: System flushing		24
Minimum gallons pumped by all methods in any one day during reporting year (000 gal.)	115	25
Date of minimum: 12/04/2008		26
Total KWH used by the utility (include pumping, treatment facilities and other utility operations):	205,694	27
If water is purchased:		28
Vendor Name:		29
Point of Delivery:		30
What percentage of purchased water is surface water?		31
Number of main breaks repaired this year:	0	32
Number of service breaks repaired this year:	4	33
Population served (estimate the number of individuals served):		34
Inside municipality?	2,642	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)	
1285 BROADWAY STREET	#4	655	12	720,000	Yes	1
216 PINE STREET	#2	640	12	604,800	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	#2	#4		1
Location	216 PINE STREET	1285 BROADWAY STREET		2
Purpose	S	P		3
Destination	R	R D		4
Pump Manufacturer	BRYON JACKSON	GOULDS		5
Year Installed	1970	2001		6
Type	VERTICAL TURBINE	VERTICAL TURBINE		7
Actual Capacity (gpm)	300	750		8
Pump Motor or Standby Engine Mfr	NEWMAN	U.S. ELECTRIC		10
Year Installed	1970	2001		11
Type	ELECTRIC	ELECTRIC		12
Horsepower	60	100		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	NO. 2	NO.3		1
RESERVOIRS, STANDPIPES OR ELEVATED TANKS				2
Type: R (reservoir), S (standpipe) or ET (elevated tank)	ET	ET		3
Year constructed	1984	2004		4
Primary material (earthen, steel, concrete, other)	STEEL	STEEL		5
Elevation difference in feet (See Headnote 3.)	182	137		6
Total capacity in gallons (actual)	200,000	300,000		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)	OTHER	OTHER		12
Rated capacity of filter plant (m.g.d.) (note: 1,200,000 gal/day = 1.2 m.g.d.)	200.0000	300.0000		13
Is a corrosion control chemical used (yes, no)?	Y	Y		14
Is water fluoridated (yes, no)?	N	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	405				405	1
A	D	4.000	547				547	2
A	D	6.000	6,155				6,155	3
P	D	6.000	8,830				8,830	4
A	D	8.000	4,454				4,454	5
P	D	8.000	49,986				49,986	6
A	D	12.000	8,310				8,310	7
P	D	12.000	31,779				31,779	8
P	D	14.000	580				580	9
Total Within Municipality			111,046	0	0	0	111,046	
Total Utility			111,046	0	0	0	111,046	

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	104				104		1
M	1.000	944				944	43	2
P	1.000	25				25	23	3
M	1.500	37				37		4
P	1.500	3				3		5
M	2.000	16				16	1	6
P	2.000	2				2		7
M	4.000	2				2		8
P	4.000	8				8		9
M	6.000	2				2		10
P	6.000	3				3	1	11
P	8.000	9				9		12
Total Utility		1,155	0	0	0	1,155	68	

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	1,118	12			1,130	56	*	1
0.750	0				0	0		2
1.000	19				19	0	*	3
1.500	14				14	2		4
2.000	6				6	0		5
3.000	4	1			5	3		6
Total:	1,161	13	0	0	1,174	61		

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	1,021	60	3	4	0	42	1,130	*	1
0.750	0	0	0	0	0	0	0		2
1.000	0	10	4	3	0	2	19	*	3
1.500	0	5	7	1	0	1	14		4
2.000	0	2	1	1	0	2	6		5
3.000	0	0	0	3	0	2	5		6
Total:	1,021	77	15	12	0	49	1,174		

METERS

Meters (Page W-21)

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

Meters of this size are tested as staff are available.

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

YES

HYDRANTS AND DISTRIBUTION SYSTEM VALVES

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

Hydrant Type (a)	Number In Service First of Year (b)	Added During Year (c)	Removed During Year (d)	Adjustments Increase or (Decrease) (e)	Number In Service End of Year (f)	
Fire Hydrants						
Outside of Municipality	0				0	1
Within Municipality	252				252	2
Total Fire Hydrants	252	0	0	0	252	
Flushing Hydrants						
	6				6	3
Total Flushing Hydrants	6	0	0	0	6	

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:

Number of distribution system valves end of year:

Number of distribution valves operated during year: